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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Monica McManigal, Knox County Assessor

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Introduction

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.

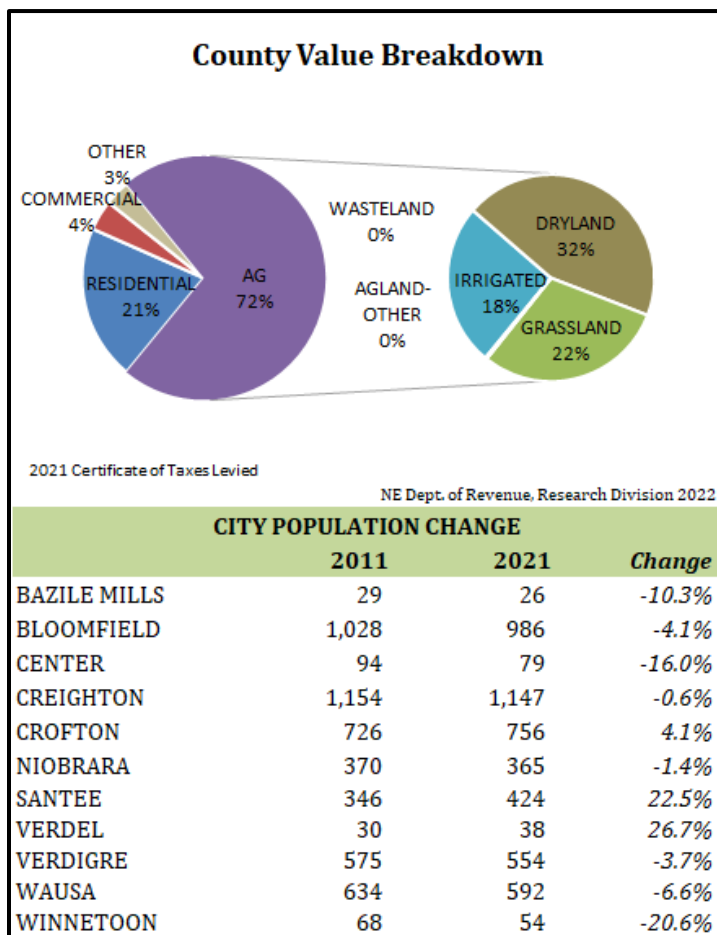
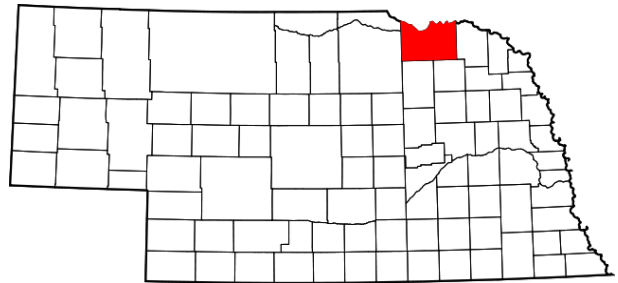
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 1,108 square miles, Knox County has 8,391 residents, per the Census Bureau Quick Facts for 2020, a 4% population decline from the 2010 U.S. Census. Reports indicate that 74% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$78,663 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 250 employer establishments with total employment of 1,759, a slight decrease in employment, from 2019.

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

2022 Residential Correlation for Knox County

Assessment Actions

The county assessor performed a sales analysis on the qualified sales in the two-year study period. From that study, improvements and lot values received a percentage adjustment in Valuation Groups 1, 3, 5, 10, 15, 30, 37, 45, and 50. Valuation Group 20 and 26, which is the lake, had a lot study done with new lot values, updated costing and depreciation tables.

A sales study was also performed on recreational sales, these are parcels of land the county assessor has determined the primary use is for recreational purposes. Through the study it was determined the value would be increased to \$3,000 per acre.

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

Assessment Practice Review

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

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

Valuation groups are reviewed to ensure that economic differences are adequately identified. The county assessor identifies 12 separate valuation groups in the residential class. All valuation groups align with the assessor locations, Valuation Group 3 includes three villages. The combination of Valuation Group 5 and 10 were discussed with the county assessor but were not combined for the current year.

Appraisal tables are also part of the review. The county assessor updated costing in 2017 countywide, the improvements at the lake are updated for 2022. Land tables are updated as each valuation group is reviewed and inspected. Currently depreciation tables are studied each year for any adjustments. The county assessor has a written valuation methodology on file.

The six-year inspection and review cycle is reviewed. The Knox County assessor is current with the review and inspection requirement and has a plan in place to remain in compliance.

2022 Residential Correlation for Knox County

Description of Analysis

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

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

The qualified residential profile consists of 218 sales. Eleven of the 12 valuation groups are represented. For the overall statistics, both the median and mean measures of central tendency are within the acceptable range. The COD and PRD qualitative measures are within the range.

All valuation groups in the statistics with a sufficient number of sales are in the acceptable range. Valuation Groups 3, 5 and 26 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation groups and are at an acceptable level of value.

Comparison of the qualified sample and the changes to the 2022 County Abstract of Assessment, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicates the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

2022 Residential Correlation for Knox County

Equalization and Quality of Assessment

The quality of assessment of the residential class of property in Knox County adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	34	95.76	92.72	88.70	10.33	104.53
3	6	75.54	74.29	71.67	13.98	103.66
5	1	57.01	57.01	57.01	00.00	100.00
10	35	93.59	89.03	84.15	11.87	105.80
15	28	94.86	94.49	93.78	07.27	100.76
20	44	92.97	94.01	93.25	10.29	100.82
26	2	80.70	80.70	84.76	08.90	95.21
30	12	94.35	94.65	94.36	06.00	100.31
35	12	93.89	91.93	89.48	11.13	102.74
45	22	94.94	94.21	89.95	09.85	104.74
50	22	93.76	89.17	83.86	11.64	106.33
<u>ALL</u>	218	93.63	91.69	90.49	10.64	101.33

Level of Value

Based on analysis of all available information, the level of value for the residential property in Knox County is 94%.

2022 Commercial Correlation for Knox County

Assessment Actions

Only pick-up work and maintenance were done in the commercial class of property for 2022.

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 to determine if all arm's-length sales are made available for measurement. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the commercial class. The county assessor has improved the percentage of sales used from the previous year. The usability of sales will continue to be monitored going forward.

A review of the current commercial appraisal tables show that cost tables are dated 2020 and the lot values and depreciation tables are dated 2021. The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

Valuation groups are also reviewed. The commercial class is broken into 11 groups, which typically do not produce enough reliable sales, limiting the Property Assessment Division (Division's) analysis to the overall class. The county assessor complies with the six-year inspection and review cycle for the commercial class of property.

The county assessor has a written valuation methodology on file.

2022 Commercial Correlation for Knox County

Description of Analysis

The commercial class consists of 11 valuation groups.

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

The statistical profile consists of 23 qualified sales in the commercial class. All three measures of central tendency are within the acceptable ranges. The COD is within the range while the PRD is slightly above. Eight of the valuation groups are represented; however, none have sufficient samples of sales. The commercial properties are valued using the cost approach.

A historical review of the assessment practices shows the county has kept the costing and depreciation table updated and properties are inspected and reviewed within the six-year cycle. Further review of the historical changes over the last decade indicate values have changed at a similar rate to comparable nearby communities.

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

2022 Commercial Correlation for Knox County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	96.93	96.97	96.95	03.46	100.02
3	2	100.04	100.04	100.15	03.09	99.89
10	5	99.37	103.58	101.39	08.61	102.16
15	7	83.29	89.07	81.69	25.32	109.03
20	1	88.74	88.74	88.74	00.00	100.00
30	1	71.80	71.80	71.80	00.00	100.00
45	2	114.19	114.19	115.64	03.32	98.75
50	1	108.04	108.04	108.04	00.00	100.00
<u>ALL</u>	23	96.95	96.80	92.00	13.76	105.22

Level of Value

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

2022 Agricultural Correlation for Knox County

Assessment Actions

For the 2022 assessment year the county assessor through a market analysis determined the irrigated land and dryland values would increase approximately 1% and grassland increased approximately 2%.

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

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. Review of qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

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

Knox County does have special value applications on file, but currently does not recognize a difference in value. Intensive use is also examined, in Knox County feedlots are identified and valued accordingly.

Description of Analysis

The statistical sample of qualified sales consists of 59 sales. The three measures of central tendency are all in range and correlate closely. The COD and PRD are also acceptable for the agricultural class.

The three market areas each have a sufficient number of sales and all are in the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata only Market Area 2 grassland has a sufficient sample of sales. The other areas are much smaller as the majority of parcels in Knox County are mixed use. When reviewing the counties irrigated land, dryland and grassland in all areas compared to the surrounding counties indicates that Knox County's values are comparable with surrounding counties.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

2022 Agricultural Correlation for Knox County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Knox County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	69.77	74.18	74.20	10.69	99.97
1	5	72.35	77.92	76.83	10.99	101.42
2	1	65.58	65.58	65.58	00.00	100.00
3	1	64.10	64.10	64.10	00.00	100.00
<u>Dry</u>						
County	7	71.26	76.70	74.60	11.03	102.82
1	3	78.91	85.31	82.17	16.46	103.82
2	1	71.26	71.26	71.26	00.00	100.00
3	3	68.55	69.89	69.00	02.77	101.29
<u>Grass</u>						
County	22	70.74	69.66	72.23	12.51	96.44
1	1	71.90	71.90	71.90	00.00	100.00
2	17	70.47	67.49	67.96	12.52	99.31
3	4	72.07	78.35	81.49	14.44	96.15
<u>ALL</u>	<u>59</u>	71.22	71.24	71.72	12.79	99.33

Level of Value

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

2022 Opinions of the Property Tax Administrator for Knox County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	218	Median	93.63
Total Sales Price	\$31,541,749	Mean	91.69
Total Adj. Sales Price	\$31,541,749	Wgt. Mean	90.49
Total Assessed Value	\$28,542,165	Average Assessed Value of the Base	\$74,575
Avg. Adj. Sales Price	\$144,687	Avg. Assessed Value	\$130,927

Confidence Interval - Current

95% Median C.I	91.58 to 95.45
95% Wgt. Mean C.I	88.45 to 92.53
95% Mean C.I	89.98 to 93.40
% of Value of the Class of all Real Property Value in the County	17.04
% of Records Sold in the Study Period	4.38
% of Value Sold in the Study Period	7.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	197	93	92.79
2020	198	93	93.20
2019	181	95	95.03
2018	157	94	94.29

2022 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	23	Median	96.95
Total Sales Price	\$1,441,750	Mean	96.80
Total Adj. Sales Price	\$1,441,750	Wgt. Mean	92.00
Total Assessed Value	\$1,326,435	Average Assessed Value of the Base	\$137,715
Avg. Adj. Sales Price	\$62,685	Avg. Assessed Value	\$57,671

Confidence Interval - Current

95% Median C.I	92.51 to 103.13
95% Wgt. Mean C.I	78.52 to 105.48
95% Mean C.I	88.69 to 104.91
% of Value of the Class of all Real Property Value in the County	4.09
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	1.49

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	13	100	98.44
2020	21	100	96.34
2019	23	100	94.70
2018	21	100	94.15

54 Knox
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 : 218
 Total Sales Price : 31,541,749
 Total Adj. Sales Price : 31,541,749
 Total Assessed Value : 28,542,165
 Avg. Adj. Sales Price : 144,687
 Avg. Assessed Value : 130,927

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 92
 COD : 10.64
 PRD : 101.33

COV : 14.01
 STD : 12.85
 Avg. Abs. Dev : 09.96
 MAX Sales Ratio : 127.27
 MIN Sales Ratio : 55.55

95% Median C.I. : 91.58 to 95.45
 95% Wgt. Mean C.I. : 88.45 to 92.53
 95% Mean C.I. : 89.98 to 93.40

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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-19 To 31-DEC-19	24	99.56	96.16	94.50	08.92	101.76	62.52	114.82	92.09 to 102.85	119,879	113,289	
01-JAN-20 To 31-MAR-20	14	91.90	89.95	90.84	10.29	99.02	67.19	102.45	80.53 to 100.08	119,682	108,715	
01-APR-20 To 30-JUN-20	27	96.24	94.62	94.81	10.07	99.80	65.96	127.27	86.69 to 100.34	148,694	140,980	
01-JUL-20 To 30-SEP-20	33	96.83	96.60	96.86	07.20	99.73	78.69	114.16	93.30 to 102.10	147,782	143,140	
01-OCT-20 To 31-DEC-20	35	91.58	89.57	86.74	11.76	103.26	57.01	126.79	83.69 to 95.50	139,869	121,328	
01-JAN-21 To 31-MAR-21	12	96.62	96.59	95.49	05.92	101.15	84.59	107.87	90.86 to 102.56	74,125	70,785	
01-APR-21 To 30-JUN-21	38	87.18	87.42	87.34	10.91	100.09	63.56	108.85	82.44 to 95.07	179,026	156,356	
01-JUL-21 To 30-SEP-21	35	90.63	87.50	85.92	13.06	101.84	55.55	109.60	83.53 to 96.43	157,419	135,249	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	98	96.75	95.00	94.99	08.99	100.01	62.52	127.27	93.59 to 99.52	137,186	130,317	
01-OCT-20 To 30-SEP-21	120	90.75	88.99	87.15	11.57	102.11	55.55	126.79	87.10 to 94.23	150,813	131,426	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	109	94.64	93.00	92.47	09.95	100.57	57.01	127.27	91.58 to 96.94	141,858	131,180	
<u>ALL</u>	218	93.63	91.69	90.49	10.64	101.33	55.55	127.27	91.58 to 95.45	144,687	130,927	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	34	95.76	92.72	88.70	10.33	104.53	62.18	111.31	89.64 to 100.52	87,912	77,974	
3	6	75.54	74.29	71.67	13.98	103.66	56.23	96.93	56.23 to 96.93	36,358	26,058	
5	1	57.01	57.01	57.01	00.00	100.00	57.01	57.01	N/A	127,000	72,400	
10	35	93.59	89.03	84.15	11.87	105.80	60.03	109.41	83.53 to 98.81	104,951	88,312	
15	28	94.86	94.49	93.78	07.27	100.76	69.06	109.43	90.19 to 99.77	147,055	137,903	
20	44	92.97	94.01	93.25	10.29	100.82	75.72	127.27	86.49 to 99.39	300,397	280,117	
26	2	80.70	80.70	84.76	08.90	95.21	73.52	87.87	N/A	300,000	254,278	
30	12	94.35	94.65	94.36	06.00	100.31	83.45	104.97	87.40 to 101.41	99,492	93,876	
35	12	93.89	91.93	89.48	11.13	102.74	65.89	122.23	82.83 to 99.59	165,542	148,127	
45	22	94.94	94.21	89.95	09.85	104.74	69.85	126.79	87.26 to 101.37	78,645	70,740	
50	22	93.76	89.17	83.86	11.64	106.33	55.55	114.82	81.82 to 98.55	76,759	64,368	
<u>ALL</u>	218	93.63	91.69	90.49	10.64	101.33	55.55	127.27	91.58 to 95.45	144,687	130,927	

**54 Knox
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 : 218
 Total Sales Price : 31,541,749
 Total Adj. Sales Price : 31,541,749
 Total Assessed Value : 28,542,165
 Avg. Adj. Sales Price : 144,687
 Avg. Assessed Value : 130,927

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 92
 COD : 10.64
 PRD : 101.33

COV : 14.01
 STD : 12.85
 Avg. Abs. Dev : 09.96
 MAX Sales Ratio : 127.27
 MIN Sales Ratio : 55.55

95% Median C.I. : 91.58 to 95.45
 95% Wgt. Mean C.I. : 88.45 to 92.53
 95% Mean C.I. : 89.98 to 93.40

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	170	94.21	91.45	88.72	10.48	103.08	55.55	126.79	91.62 to 96.27	103,555	91,872
06	45	91.82	93.37	92.86	10.64	100.55	73.52	127.27	86.49 to 99.21	305,321	283,525
07	3	86.69	79.72	83.53	15.39	95.44	56.23	96.24	N/A	66,000	55,132
<u>ALL</u>	218	93.63	91.69	90.49	10.64	101.33	55.55	127.27	91.58 to 95.45	144,687	130,927

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	75.73	75.73	75.19	04.32	100.72	72.46	79.00	N/A	12,000	9,023
Less Than 30,000	16	96.06	94.03	95.12	10.77	98.85	72.46	126.79	81.00 to 101.49	21,763	20,701
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	218	93.63	91.69	90.49	10.64	101.33	55.55	127.27	91.58 to 95.45	144,687	130,927
Greater Than 14,999	216	93.78	91.84	90.50	10.54	101.48	55.55	127.27	91.62 to 95.50	145,916	132,056
Greater Than 29,999	202	93.59	91.50	90.44	10.59	101.17	55.55	127.27	91.16 to 95.40	154,424	139,658
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	75.73	75.73	75.19	04.32	100.72	72.46	79.00	N/A	12,000	9,023
15,000 TO 29,999	14	96.75	96.64	96.60	09.14	100.04	73.82	126.79	84.74 to 105.69	23,157	22,369
30,000 TO 59,999	37	100.06	96.92	96.14	08.42	100.81	56.23	114.82	94.23 to 102.85	46,418	44,628
60,000 TO 99,999	50	94.33	93.09	92.68	09.92	100.44	62.52	127.27	89.96 to 98.64	78,256	72,525
100,000 TO 149,999	39	93.30	87.85	87.75	11.34	100.11	57.01	111.11	84.66 to 97.03	121,209	106,357
150,000 TO 249,999	42	90.18	89.19	89.34	09.31	99.83	55.55	109.43	85.49 to 93.59	186,767	166,860
250,000 TO 499,999	28	85.70	89.23	89.03	13.65	100.22	60.03	123.34	82.35 to 98.36	341,748	304,264
500,000 TO 999,999	6	96.12	95.46	95.18	05.19	100.29	84.31	104.68	84.31 to 104.68	570,500	543,010
1,000,000 +											
<u>ALL</u>	218	93.63	91.69	90.49	10.64	101.33	55.55	127.27	91.58 to 95.45	144,687	130,927

54 Knox
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 : 23
Total Sales Price : 1,441,750
Total Adj. Sales Price : 1,441,750
Total Assessed Value : 1,326,435
Avg. Adj. Sales Price : 62,685
Avg. Assessed Value : 57,671

MEDIAN : 97
WGT. MEAN : 92
MEAN : 97
COD : 13.76
PRD : 105.22

COV : 19.37
STD : 18.75
Avg. Abs. Dev : 13.34
MAX Sales Ratio : 127.96
MIN Sales Ratio : 47.65

95% Median C.I. : 92.51 to 103.13
95% Wgt. Mean C.I. : 78.52 to 105.48
95% Mean C.I. : 88.69 to 104.91

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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											
01-JAN-19 To 31-MAR-19	4	91.20	89.33	87.60	12.93	101.97	71.80	103.13	N/A	56,875	49,823
01-APR-19 To 30-JUN-19	1	94.74	94.74	94.74	00.00	100.00	94.74	94.74	N/A	50,000	47,370
01-JUL-19 To 30-SEP-19	2	104.89	104.89	95.20	15.40	110.18	88.74	121.03	N/A	50,000	47,600
01-OCT-19 To 31-DEC-19	1	101.53	101.53	101.53	00.00	100.00	101.53	101.53	N/A	43,000	43,660
01-JAN-20 To 31-MAR-20	1	126.84	126.84	126.84	00.00	100.00	126.84	126.84	N/A	75,000	95,130
01-APR-20 To 30-JUN-20	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	70,000	71,900
01-JUL-20 To 30-SEP-20	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	35,000	37,815
01-OCT-20 To 31-DEC-20	2	103.23	103.23	99.08	06.95	104.19	96.06	110.40	N/A	95,000	94,123
01-JAN-21 To 31-MAR-21	3	99.37	99.17	100.15	12.68	99.02	80.18	117.97	N/A	92,000	92,138
01-APR-21 To 30-JUN-21	6	93.10	87.87	70.43	19.69	124.76	47.65	127.96	47.65 to 127.96	57,542	40,527
01-JUL-21 To 30-SEP-21	1	94.17	94.17	94.17	00.00	100.00	94.17	94.17	N/A	30,000	28,250
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	7	94.74	94.55	90.56	11.98	104.41	71.80	121.03	71.80 to 121.03	53,929	48,837
01-OCT-19 To 30-SEP-20	4	105.38	109.78	111.44	07.27	98.51	101.53	126.84	N/A	55,750	62,126
01-OCT-20 To 30-SEP-21	12	95.12	93.78	87.50	15.08	107.18	47.65	127.96	80.18 to 110.40	70,104	61,339
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	96.93	95.42	91.68	11.12	104.08	71.80	121.03	71.80 to 121.03	52,563	48,190
01-JAN-20 To 31-DEC-20	5	108.04	108.81	106.24	07.12	102.42	96.06	126.84	N/A	74,000	78,618
<u>ALL</u>	23	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	96.93	96.97	96.95	03.46	100.02	92.51	101.53	N/A	43,875	42,539
3	2	100.04	100.04	100.15	03.09	99.89	96.95	103.13	N/A	29,000	29,043
10	5	99.37	103.58	101.39	08.61	102.16	93.69	127.96	N/A	55,450	56,223
15	7	83.29	89.07	81.69	25.32	109.03	47.65	126.84	47.65 to 126.84	94,429	77,141
20	1	88.74	88.74	88.74	00.00	100.00	88.74	88.74	N/A	80,000	70,995
30	1	71.80	71.80	71.80	00.00	100.00	71.80	71.80	N/A	25,000	17,950
45	2	114.19	114.19	115.64	03.32	98.75	110.40	117.97	N/A	65,000	75,168
50	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	35,000	37,815
<u>ALL</u>	23	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671

54 Knox
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 : 23
 Total Sales Price : 1,441,750
 Total Adj. Sales Price : 1,441,750
 Total Assessed Value : 1,326,435
 Avg. Adj. Sales Price : 62,685
 Avg. Assessed Value : 57,671

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 97
 COD : 13.76
 PRD : 105.22

COV : 19.37
 STD : 18.75
 Avg. Abs. Dev : 13.34
 MAX Sales Ratio : 127.96
 MIN Sales Ratio : 47.65

95% Median C.I. : 92.51 to 103.13
 95% Wgt. Mean C.I. : 78.52 to 105.48
 95% Mean C.I. : 88.69 to 104.91

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	23	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671
04											
<u>ALL</u>	<u>23</u>	<u>96.95</u>	<u>96.80</u>	<u>92.00</u>	<u>13.76</u>	<u>105.22</u>	<u>47.65</u>	<u>127.96</u>	<u>92.51 to 103.13</u>	<u>62,685</u>	<u>57,671</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	108.99	104.44	103.42	18.41	100.99	71.80	127.96	N/A	24,563	25,403
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671
Greater Than 14,999	23	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671
Greater Than 29,999	19	96.06	95.19	91.17	12.37	104.41	47.65	126.84	88.74 to 103.13	70,711	64,464
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	108.99	104.44	103.42	18.41	100.99	71.80	127.96	N/A	24,563	25,403
30,000 TO 59,999	10	96.93	96.58	96.68	08.12	99.90	68.44	110.40	92.51 to 108.04	38,750	37,463
60,000 TO 99,999	5	102.71	103.29	103.62	14.78	99.68	80.18	126.84	N/A	78,200	81,027
100,000 TO 149,999	2	91.33	91.33	90.66	08.80	100.74	83.29	99.37	N/A	120,000	108,793
150,000 TO 249,999	2	71.86	71.86	69.99	33.69	102.67	47.65	96.06	N/A	162,500	113,740
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>23</u>	<u>96.95</u>	<u>96.80</u>	<u>92.00</u>	<u>13.76</u>	<u>105.22</u>	<u>47.65</u>	<u>127.96</u>	<u>92.51 to 103.13</u>	<u>62,685</u>	<u>57,671</u>

54 Knox
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

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 Total Adj. Sales Price : 1,441,750
 Total Assessed Value : 1,326,435
 Avg. Adj. Sales Price : 62,685
 Avg. Assessed Value : 57,671

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 97
 COD : 13.76
 PRD : 105.22

COV : 19.37
 STD : 18.75
 Avg. Abs. Dev : 13.34
 MAX Sales Ratio : 127.96
 MIN Sales Ratio : 47.65

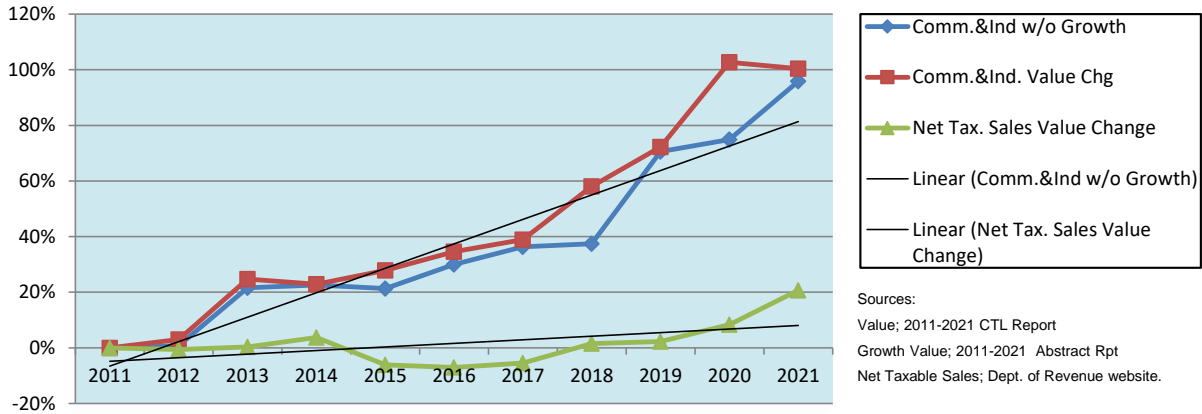
95% Median C.I. : 92.51 to 103.13
 95% Wgt. Mean C.I. : 78.52 to 105.48
 95% Mean C.I. : 88.69 to 104.91

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	80.18	80.18	80.18	00.00	100.00	80.18	80.18	N/A	76,000	60,935
340	1	126.84	126.84	126.84	00.00	100.00	126.84	126.84	N/A	75,000	95,130
344	3	121.03	117.23	111.42	06.96	105.21	102.71	127.96	N/A	38,417	42,805
349	2	83.91	83.91	91.90	18.44	91.31	68.44	99.37	N/A	72,500	66,630
352	1	96.06	96.06	96.06	00.00	100.00	96.06	96.06	N/A	150,000	144,085
353	3	92.51	89.99	86.77	03.92	103.71	83.29	94.17	N/A	66,667	57,845
386	1	103.13	103.13	103.13	00.00	100.00	103.13	103.13	N/A	30,000	30,940
406	2	85.46	85.46	88.99	15.98	96.03	71.80	99.11	N/A	33,750	30,035
442	6	99.24	101.55	102.63	08.48	98.95	88.74	117.97	88.74 to 117.97	53,833	55,248
528	1	47.65	47.65	47.65	00.00	100.00	47.65	47.65	N/A	175,000	83,395
532	1	94.74	94.74	94.74	00.00	100.00	94.74	94.74	N/A	50,000	47,370
594	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	35,000	37,815
<u>ALL</u>	<u>23</u>	96.95	96.80	92.00	13.76	105.22	47.65	127.96	92.51 to 103.13	62,685	57,671

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	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177		\$ 43,714,549	
2012	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880	0.77%	\$ 43,448,714	-0.61%
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
2018	\$ 68,079,140	\$ 8,851,400	13.00%	\$ 59,227,740	-1.00%	\$ 44,381,900	7.38%
2019	\$ 74,196,570	\$ 727,285	0.98%	\$ 73,469,285	7.92%	\$ 44,721,444	0.77%
2020	\$ 87,323,230	\$ 11,987,435	13.73%	\$ 75,335,795	1.54%	\$ 47,374,970	5.93%
2021	\$ 86,325,945	\$ 1,949,690	2.26%	\$ 84,376,255	-3.37%	\$ 52,764,552	11.38%
Ann %chg	7.20%			Average	2.38%	1.90%	2.04%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.77%	3.03%	-0.61%
2013	21.56%	24.73%	0.31%
2014	22.61%	22.91%	3.71%
2015	21.34%	27.90%	-6.07%
2016	30.01%	34.63%	-7.04%
2017	36.34%	38.86%	-5.45%
2018	37.47%	58.01%	1.53%
2019	70.52%	72.21%	2.30%
2020	74.86%	102.68%	8.37%
2021	95.84%	100.36%	20.70%

County Number	54
County Name	Knox

54 Knox
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 : 59
 Total Sales Price : 35,148,770
 Total Adj. Sales Price : 35,148,770
 Total Assessed Value : 25,207,705
 Avg. Adj. Sales Price : 595,742
 Avg. Assessed Value : 427,249

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 71
 COD : 12.79
 PRD : 99.33

COV : 18.39
 STD : 13.10
 Avg. Abs. Dev : 09.11
 MAX Sales Ratio : 108.00
 MIN Sales Ratio : 42.98

95% Median C.I. : 68.96 to 73.41
 95% Wgt. Mean C.I. : 67.98 to 75.46
 95% Mean C.I. : 67.90 to 74.58

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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	2	93.95	93.95	91.81	14.97	102.33	79.89	108.00	N/A	641,697	589,138
01-JAN-19 To 31-MAR-19	9	67.72	70.70	70.06	13.22	100.91	56.54	104.73	59.49 to 74.68	827,798	579,957
01-APR-19 To 30-JUN-19	3	74.82	72.56	72.10	03.74	100.64	67.24	75.63	N/A	833,947	601,287
01-JUL-19 To 30-SEP-19	7	78.44	79.39	80.97	05.10	98.05	71.90	88.13	71.90 to 88.13	395,329	320,104
01-OCT-19 To 31-DEC-19	8	70.74	68.07	68.60	09.08	99.23	42.98	78.36	42.98 to 78.36	567,449	389,243
01-JAN-20 To 31-MAR-20	3	71.52	72.22	71.07	03.30	101.62	69.03	76.12	N/A	857,842	609,652
01-APR-20 To 30-JUN-20	6	70.09	71.42	71.78	13.44	99.50	52.94	92.37	52.94 to 92.37	606,731	435,511
01-JUL-20 To 30-SEP-20	4	72.61	73.17	72.90	02.19	100.37	71.35	76.09	N/A	464,675	338,755
01-OCT-20 To 31-DEC-20	10	60.42	64.15	69.49	19.33	92.32	47.28	103.82	50.91 to 76.75	445,539	309,613
01-JAN-21 To 31-MAR-21	2	64.84	64.84	67.53	07.62	96.02	59.90	69.77	N/A	639,300	431,688
01-APR-21 To 30-JUN-21	5	70.14	70.40	67.67	15.06	104.03	49.20	96.86	N/A	559,973	378,949
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	21	74.82	76.08	74.57	11.55	102.02	56.54	108.00	67.72 to 79.57	666,796	497,260
01-OCT-19 To 30-SEP-20	21	71.26	70.59	70.65	08.25	99.92	42.98	92.37	68.96 to 76.09	600,581	424,333
01-OCT-20 To 30-SEP-21	17	65.34	66.07	68.60	17.03	96.31	47.28	103.82	51.97 to 70.47	501,991	344,368
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	27	72.35	72.38	71.72	10.37	100.92	42.98	104.73	67.72 to 77.21	639,219	458,450
01-JAN-20 To 31-DEC-20	23	69.54	68.67	70.99	13.56	96.73	47.28	103.82	62.88 to 73.41	544,696	386,660
<u>ALL</u>	59	71.22	71.24	71.72	12.79	99.33	42.98	108.00	68.96 to 73.41	595,742	427,249

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	72.35	78.24	76.73	11.13	101.97	67.24	108.00	69.77 to 78.91	833,987	639,890
2	27	70.47	66.80	67.12	12.37	99.52	42.98	84.95	59.90 to 75.63	386,314	259,297
3	17	68.55	72.13	70.51	14.72	102.30	52.94	104.73	62.40 to 79.89	718,146	506,373
<u>ALL</u>	59	71.22	71.24	71.72	12.79	99.33	42.98	108.00	68.96 to 73.41	595,742	427,249

54 Knox
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 : 59
Total Sales Price : 35,148,770
Total Adj. Sales Price : 35,148,770
Total Assessed Value : 25,207,705
Avg. Adj. Sales Price : 595,742
Avg. Assessed Value : 427,249

MEDIAN : 71
WGT. MEAN : 72
MEAN : 71
COD : 12.79
PRD : 99.33

COV : 18.39
STD : 13.10
Avg. Abs. Dev : 09.11
MAX Sales Ratio : 108.00
MIN Sales Ratio : 42.98

95% Median C.I. : 68.96 to 73.41
95% Wgt. Mean C.I. : 67.98 to 75.46
95% Mean C.I. : 67.90 to 74.58

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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
_____Dry_____											
County	2	71.22	71.22	70.28	03.07	101.34	69.03	73.41	N/A	700,000	491,955
1	1	69.03	69.03	69.03	00.00	100.00	69.03	69.03	N/A	1,000,000	690,280
3	1	73.41	73.41	73.41	00.00	100.00	73.41	73.41	N/A	400,000	293,630
_____Grass_____											
County	15	70.96	68.94	68.43	08.60	100.75	51.97	79.57	64.54 to 76.12	333,284	228,057
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	11	70.52	68.51	68.68	10.51	99.75	51.97	79.57	54.21 to 78.44	274,119	188,272
3	3	71.35	69.56	67.11	03.85	103.65	64.54	72.78	N/A	533,314	357,913
_____ALL_____	59	71.22	71.24	71.72	12.79	99.33	42.98	108.00	68.96 to 73.41	595,742	427,249

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	69.77	74.18	74.20	10.69	99.97	64.10	103.82	64.10 to 103.82	804,252	596,757
1	5	72.35	77.92	76.83	10.99	101.42	68.96	103.82	N/A	877,053	673,844
2	1	65.58	65.58	65.58	00.00	100.00	65.58	65.58	N/A	700,000	459,080
3	1	64.10	64.10	64.10	00.00	100.00	64.10	64.10	N/A	544,500	349,000
_____Dry_____											
County	7	71.26	76.70	74.60	11.03	102.82	67.72	108.00	67.72 to 108.00	624,826	466,098
1	3	78.91	85.31	82.17	16.46	103.82	69.03	108.00	N/A	608,116	499,683
2	1	71.26	71.26	71.26	00.00	100.00	71.26	71.26	N/A	202,000	143,955
3	3	68.55	69.89	69.00	02.77	101.29	67.72	73.41	N/A	782,479	539,893
_____Grass_____											
County	22	70.74	69.66	72.23	12.51	96.44	49.20	104.73	62.88 to 76.12	389,420	281,263
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	17	70.47	67.49	67.96	12.52	99.31	49.20	84.95	54.21 to 77.21	329,018	223,592
3	4	72.07	78.35	81.49	14.44	96.15	64.54	104.73	N/A	647,486	527,651
_____ALL_____	59	71.22	71.24	71.72	12.79	99.33	42.98	108.00	68.96 to 73.41	595,742	427,249

Knox County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5,465	5,465	5,273	5,263	5,140	5,140	4,885	4,881	5,112
Pierce	1	5,447	5,258	4,911	4,840	4,756	4,511	3,665	3,474	4,638
Cedar	1	5,670	5,670	5,615	5,615	5,035	5,035	4,450	4,450	5,073
Knox	3	4,979	5,015	4,945	4,946	4,687	4,465	3,689	3,529	4,288
Knox	2	3,920	3,776	3,666	3,623	3,555	3,465	3,203	3,060	3,588
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,104
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	2,094
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,329	2,151	3,265
Antelope	1	4,725	4,722	4,700	4,599	3,700	3,700	3,700	3,430	4,255

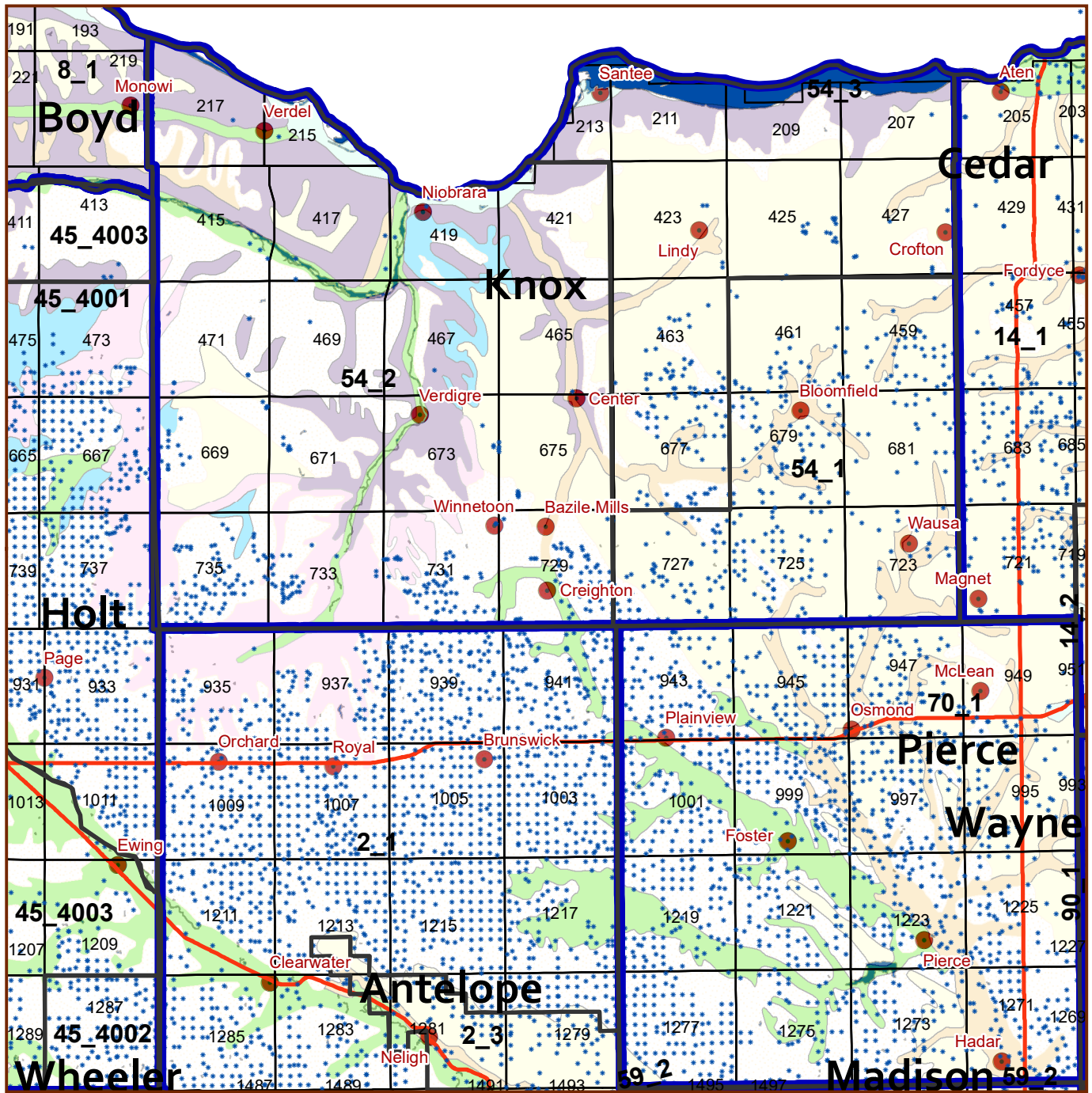
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4,760	4,760	4,575	4,375	4,265	3,995	3,775	3,735	4,274
Pierce	1	4,300	4,165	3,925	3,740	3,250	3,150	2,195	1,915	3,495
Cedar	1	4,530	4,530	4,495	4,495	4,484	4,485	3,495	3,495	4,139
Knox	3	4,410	4,310	4,120	4,070	3,930	3,715	3,335	2,790	3,764
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Holt	1	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Antelope	1	3,300	3,250	2,950	2,950	2,000	2,000	1,975	1,650	2,713

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1,696	1,697	1,696	1,697	1,680	1,680	n/a	1,680	1,696
Pierce	1	1,900	1,805	1,650	1,420	1,355	1,200	1,050	1,000	1,677
Cedar	1	2,516	2,515	2,291	2,293	2,080	2,082	1,855	1,855	2,333
Knox	3	1,445	1,448	1,448	1,446	1,435	1,437	1,435	1,435	1,444
Knox	2	1,476	1,476	1,477	1,475	1,460	1,460	1,467	1,460	1,472
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	1,093
Holt	1	1,236	1,408	1,354	1,212	1,080	996	987	1,054	1,190
Antelope	1	1,275	1,275	1,275	1,250	1,250	1,250	1,090	1,200	1,262

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1,695	n/a	150
Pierce	1	3,049	-	150
Cedar	1	1,948	-	601
Knox	3	1,444	0	150
Knox	2	1,474	0	150
Boyd	1	n/a	n/a	591
Holt	3	1,358	0	250
Holt	1	1,356	0	250
Antelope	1	1,650	0	149

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.

KNOX COUNTY



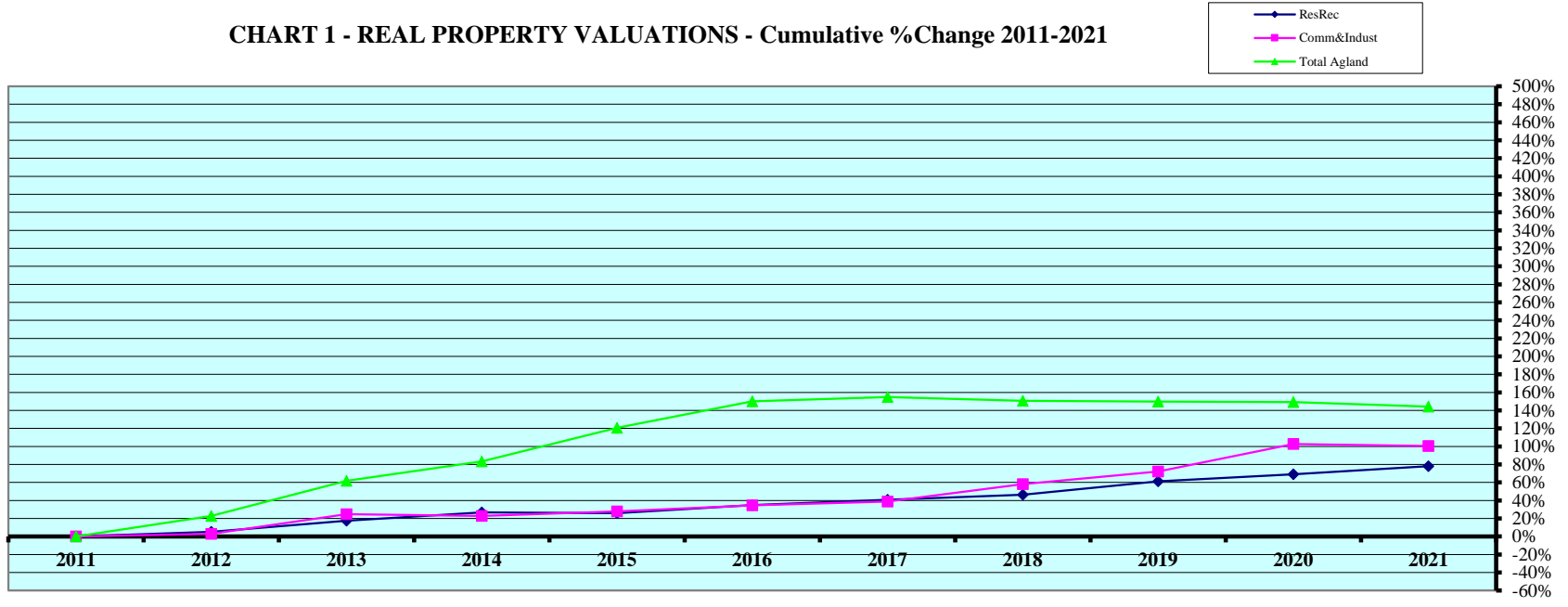
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	189,237,910	-	-	-	43,084,660	-	-	-	625,627,125	-	-	-
2012	199,200,795	9,962,885	5.26%	5.26%	44,388,395	1,303,735	3.03%	3.03%	768,450,220	142,823,095	22.83%	22.83%
2013	222,219,950	23,019,155	11.56%	17.43%	53,740,720	9,352,325	21.07%	24.73%	1,012,430,010	243,979,790	31.75%	61.83%
2014	239,739,260	17,519,310	7.88%	26.69%	52,956,510	-784,210	-1.46%	22.91%	1,147,475,650	135,045,640	13.34%	83.41%
2015	238,150,835	-1,588,425	-0.66%	25.85%	55,107,420	2,150,910	4.06%	27.90%	1,381,378,940	233,903,290	20.38%	120.80%
2016	255,173,380	17,022,545	7.15%	34.84%	58,002,725	2,895,305	5.25%	34.63%	1,565,047,365	183,668,425	13.30%	150.16%
2017	266,120,795	10,947,415	4.29%	40.63%	59,828,965	1,826,240	3.15%	38.86%	1,594,466,755	29,419,390	1.88%	154.86%
2018	277,222,840	11,102,045	4.17%	46.49%	68,079,140	8,250,175	13.79%	58.01%	1,568,898,245	-25,568,510	-1.60%	150.77%
2019	305,006,230	27,783,390	10.02%	61.18%	74,196,570	6,117,430	8.99%	72.21%	1,563,804,805	-5,093,440	-0.32%	149.96%
2020	320,163,510	15,157,280	4.97%	69.19%	87,323,230	13,126,660	17.69%	102.68%	1,558,927,160	-4,877,645	-0.31%	149.18%
2021	337,028,400	16,864,890	5.27%	78.10%	86,325,945	-997,285	-1.14%	100.36%	1,527,709,725	-31,217,435	-2.00%	144.19%

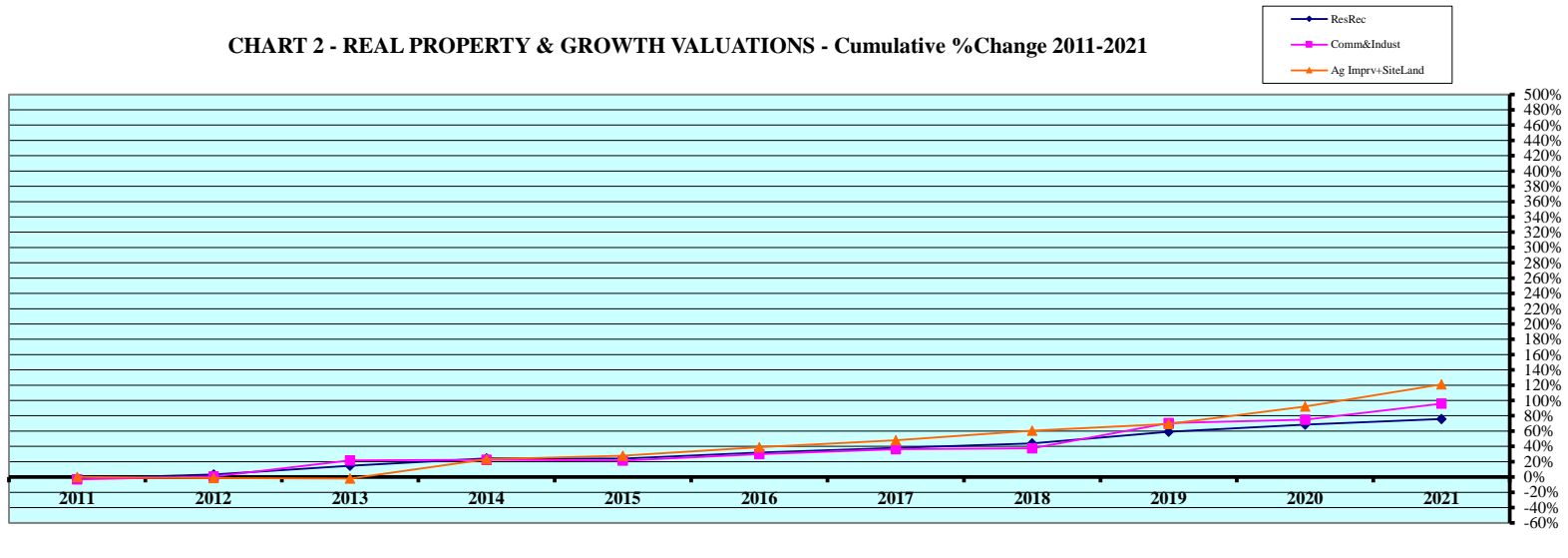
Rate Annual %chg: Residential & Recreational **5.94%** Commercial & Industrial **7.20%** Agricultural Land **9.34%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 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	189,237,910	4,022,000	2.13%	185,215,910	-	-2.13%	43,084,660	1,349,483	3.13%	41,735,177	-	-3.13%	
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	3.26%	44,388,395	972,515	2.19%	43,415,880	0.77%	0.77%	
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	14.67%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	21.56%	
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	24.33%	52,956,510	129,876	0.25%	52,826,634	-1.70%	22.61%	
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	24.08%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	21.34%	
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	31.77%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	30.01%	
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	38.10%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	36.34%	
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	43.90%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	37.47%	
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	59.04%	74,196,570	727,285	0.98%	73,469,285	7.92%	70.52%	
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	68.50%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	74.86%	
2021	337,028,400	4,333,535	1.29%	332,694,865	3.91%	75.81%	86,325,945	1,949,690	2.26%	84,376,255	-3.37%	95.84%	
Rate Ann%chg	5.94%			Resid & Recreat w/o growth			7.20%			C & I w/o growth			2.38%

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	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175	-	-
2012	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050	-1.37%	-1.37%
2013	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-4.48%	-2.07%
2014	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	23.01%
2015	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	27.91%
2016	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	38.96%
2017	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	47.95%
2018	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	60.47%
2019	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	69.45%
2020	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	92.19%
2021	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	121.05%
Rate Ann%chg	7.19%	10.76%	8.47%	Ag Imprv+Site w/o growth			5.12%	

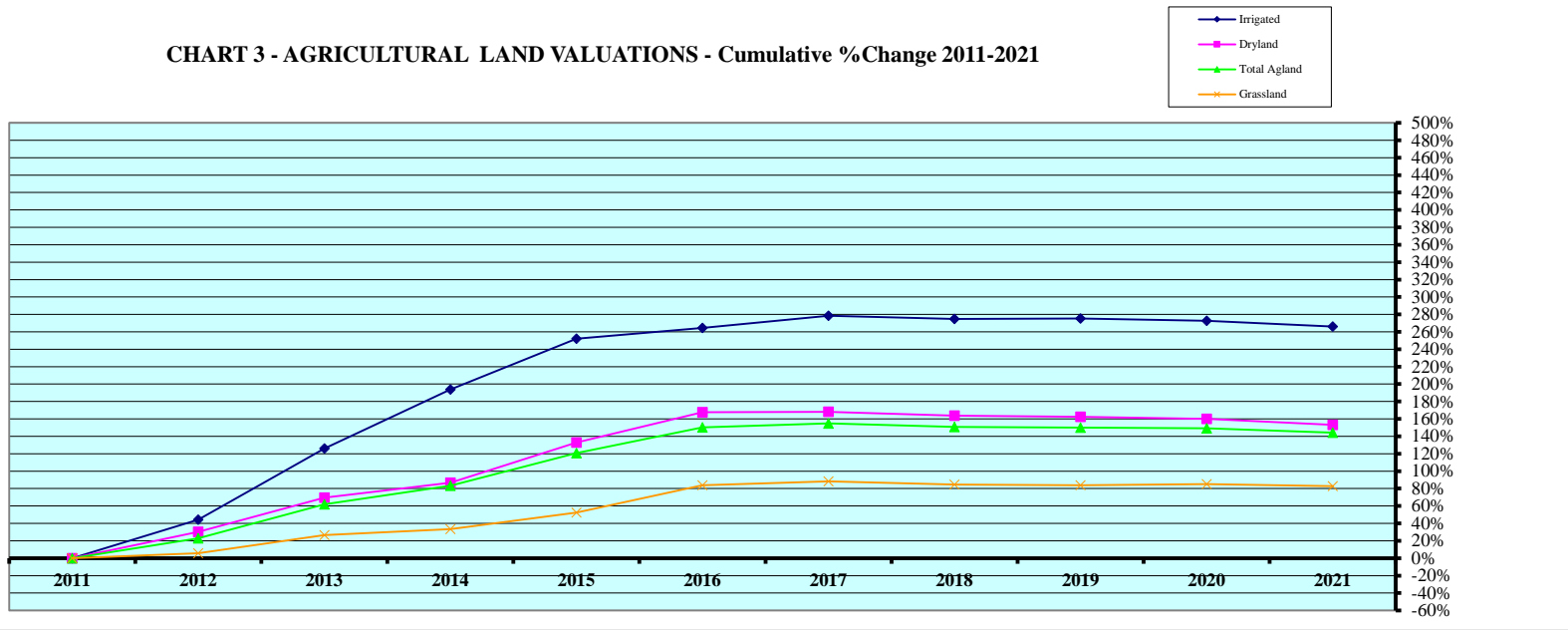
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 54
County KNOX

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	106,010,205	-	-	-	268,519,370	-	-	-	249,571,895	-	-	-
2012	153,015,465	47,005,260	44.34%	44.34%	349,589,615	81,070,245	30.19%	30.19%	263,907,040	14,335,145	5.74%	5.74%
2013	239,590,755	86,575,290	56.58%	126.01%	455,001,045	105,411,430	30.15%	69.45%	316,130,185	52,223,145	19.79%	26.67%
2014	311,405,300	71,814,545	29.97%	193.75%	501,233,990	46,232,945	10.16%	86.67%	333,088,580	16,958,395	5.36%	33.46%
2015	373,268,040	61,862,740	19.87%	252.11%	625,633,865	124,399,875	24.82%	132.99%	380,667,895	47,579,315	14.28%	52.53%
2016	386,450,725	13,182,685	3.53%	264.54%	718,867,645	93,233,780	14.90%	167.72%	458,547,435	77,879,540	20.46%	83.73%
2017	401,205,060	14,754,335	3.82%	278.46%	719,905,340	1,037,695	0.14%	168.10%	469,900,440	11,353,005	2.48%	88.28%
2018	397,414,705	-3,790,355	-0.94%	274.88%	707,970,830	-11,934,510	-1.66%	163.66%	460,497,435	-9,403,005	-2.00%	84.51%
2019	397,734,630	319,925	0.08%	275.19%	704,349,650	-3,621,180	-0.51%	162.31%	458,681,230	-1,816,205	-0.39%	83.79%
2020	395,004,095	-2,730,535	-0.69%	272.61%	698,314,940	-6,034,710	-0.86%	160.06%	462,083,915	3,402,685	0.74%	85.15%
2021	388,112,625	-6,891,470	-1.74%	266.11%	679,861,170	-18,453,770	-2.64%	153.19%	456,120,770	-5,963,145	-1.29%	82.76%

Rate Ann.%chg: Irrigated **13.86%** Dryland **9.73%** Grassland **6.22%**

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	1,174,725	-	-	-	350,930	-	-	-	625,627,125	-	-	-
2012	1,595,190	420,465	35.79%	35.79%	342,910	-8,020	-2.29%	-2.29%	768,450,220	142,823,095	22.83%	22.83%
2013	1,362,365	-232,825	-14.60%	15.97%	345,660	2,750	0.80%	-1.50%	1,012,430,010	243,979,790	31.75%	61.83%
2014	1,407,445	45,080	3.31%	19.81%	340,335	-5,325	-1.54%	-3.02%	1,147,475,650	135,045,640	13.34%	83.41%
2015	1,460,630	53,185	3.78%	24.34%	348,510	8,175	2.40%	-0.69%	1,381,378,940	233,903,290	20.38%	120.80%
2016	833,250	-627,380	-42.95%	-29.07%	348,310	-200	-0.06%	-0.75%	1,565,047,365	183,668,425	13.30%	150.16%
2017	647,020	-186,230	-22.35%	-44.92%	2,808,895	2,460,585	706.44%	700.41%	1,594,466,755	29,419,390	1.88%	154.86%
2018	725,620	78,600	12.15%	-38.23%	2,289,655	-519,240	-18.49%	552.45%	1,568,898,245	-25,568,510	-1.60%	150.77%
2019	737,995	12,375	1.71%	-37.18%	2,301,300	11,645	0.51%	555.77%	1,563,804,805	-5,093,440	-0.32%	149.96%
2020	835,570	97,575	13.22%	-28.87%	2,688,640	387,340	16.83%	666.15%	1,558,927,160	-4,877,645	-0.31%	149.18%
2021	833,320	-2,250	-0.27%	-29.06%	2,781,840	93,200	3.47%	692.71%	1,527,709,725	-31,217,435	-2.00%	144.19%

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

Rate Ann.%chg: Total Agric Land **9.34%**

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	99,141,030	62,824	1,578			255,530,760	209,617	1,219			81,700,995	133,333	613		
2012	106,045,680	64,585	1,642	4.05%	4.05%	268,016,920	209,257	1,281	5.07%	5.07%	89,688,965	135,300	663	8.18%	9.46%
2013	152,554,725	65,990	2,312	40.80%	46.49%	349,793,475	209,276	1,671	30.50%	37.11%	89,574,800	130,628	686	3.44%	13.24%
2014	240,203,100	72,811	3,299	42.70%	109.05%	454,106,835	214,202	2,120	26.84%	73.91%	97,239,960	127,646	762	11.09%	25.80%
2015	310,199,265	77,851	3,985	20.78%	152.49%	500,843,935	211,030	2,373	11.95%	94.69%	128,539,130	127,483	1,008	32.36%	66.50%
2016	372,345,820	84,327	4,415	10.82%	179.80%	626,371,020	211,132	2,967	25.00%	143.37%	149,636,865	127,257	1,176	16.62%	94.17%
2017	386,396,950	86,703	4,457	0.93%	182.41%	718,648,080	208,820	3,441	16.00%	182.31%	164,929,515	127,713	1,291	9.83%	113.25%
2018	402,068,625	87,478	4,596	3.13%	191.26%	720,164,330	206,313	3,491	1.43%	186.34%	174,353,050	127,360	1,369	6.01%	126.06%
2019	396,324,330	86,991	4,556	-0.88%	188.70%	707,921,130	206,069	3,435	-1.58%	181.81%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	398,969,780	87,610	4,554	-0.04%	188.57%	706,375,155	205,593	3,436	0.01%	181.85%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	394,719,600	87,350	4,519	-0.77%	186.35%	699,654,190	204,796	3,416	-0.57%	180.25%	462,103,275	328,896	1,405	8.98%	129.29%

Rate Annual %chg Average Value/Acre: 11.09%

10.85%

8.65%

Tax Year	WASTE LAND ⁽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	461,280	9,101	51			1,084,780	12,885	84			608,409,195	656,082	927		
2012	1,130,670	9,941	114	124.41%	124.41%	1,115,285	12,699	88	4.31%	4.31%	625,965,745	655,506	955	2.98%	2.98%
2013	1,748,855	16,133	108	-4.69%	113.88%	940,385	9,648	97	10.99%	15.78%	769,743,950	655,945	1,173	22.89%	26.54%
2014	1,355,365	15,739	86	-20.56%	69.91%	1,033,660	9,658	107	9.80%	27.12%	769,743,950	653,658	1,550	32.06%	67.11%
2015	1,406,390	15,688	90	4.10%	76.88%	1,050,955	9,757	108	0.64%	27.94%	1,146,518,830	652,219	1,758	13.43%	89.56%
2016	1,457,300	15,589	93	4.28%	84.45%	1,143,830	10,114	113	4.99%	34.32%	1,382,410,120	652,847	2,118	20.46%	128.34%
2017	1,611,815	15,586	103	10.62%	104.04%	1,320,685	10,169	130	14.84%	54.26%	1,566,285,350	652,217	2,401	13.41%	158.96%
2018	631,370	4,321	146	41.29%	188.28%	3,912,505	13,313	294	126.29%	249.07%	1,595,070,485	640,876	2,489	3.64%	168.39%
2019	722,510	4,815	150	2.69%	196.04%	3,446,355	13,397	257	-12.47%	205.54%	1,569,377,710	641,087	2,448	-1.64%	163.98%
2020	739,525	4,929	150	0.00%	196.04%	3,449,085	13,350	258	0.44%	206.87%	1,568,480,745	639,761	2,452	0.15%	164.38%
2021	800,825	5,337	150	0.01%	196.05%	3,793,155	13,365	284	9.85%	237.10%	1,561,071,045	639,745	2,440	-0.47%	163.13%

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KNOX

Rate Annual %chg Average Value/Acre: 10.16%

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

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,391	KNOX	99,580,483	13,568,436	2,671,920	190,199,855	86,325,945	0	146,828,545	1,527,709,725	101,879,635	71,596,065	0	2,240,360,609
cnty sectorvalue % of total value:		4.44%	0.61%	0.12%	8.49%	3.85%		6.55%	68.19%	4.55%	3.20%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	BAZILE MILLS	56,245	5,321	1,078	1,065,680	90,480	0	0	0	0	0	0	1,218,804
0.35%	%sector of county sector	0.06%	0.04%	0.04%	0.56%	0.10%							0.05%
	%sector of municipality	4.61%	0.44%	0.09%	87.44%	7.42%							100.00%
1,028	BLOOMFIELD	1,592,113	2,418,370	454,442	28,181,055	14,393,675	0	0	0	0	0	0	47,039,655
12.25%	%sector of county sector	1.60%	17.82%	17.01%	14.82%	16.67%							2.10%
	%sector of municipality	3.38%	5.14%	0.97%	59.91%	30.60%							100.00%
94	CENTER	25,818	164,587	33,347	1,414,310	345,640	0	0	0	0	0	0	1,983,702
1.12%	%sector of county sector	0.03%	1.21%	1.25%	0.74%	0.40%							0.09%
	%sector of municipality	1.30%	8.30%	1.68%	71.30%	17.42%							100.00%
1,154	CREIGHTON	1,593,610	780,054	129,916	35,079,180	6,578,275	0	0	0	0	0	0	44,161,035
13.75%	%sector of county sector	1.60%	5.75%	4.86%	18.44%	7.62%							1.97%
	%sector of municipality	3.61%	1.77%	0.29%	79.43%	14.90%							100.00%
726	CROFTON	880,767	676,233	118,207	30,401,240	5,745,485	0	0	0	0	0	0	37,821,932
8.65%	%sector of county sector	0.88%	4.98%	4.42%	15.98%	6.66%							1.69%
	%sector of municipality	2.33%	1.79%	0.31%	80.38%	15.19%							100.00%
370	NIORARA	618,143	391,588	79,339	11,275,945	3,021,470	0	0	0	0	0	0	15,386,485
4.41%	%sector of county sector	0.62%	2.89%	2.97%	5.93%	3.50%							0.69%
	%sector of municipality	4.02%	2.55%	0.52%	73.28%	19.64%							100.00%
346	SANTEE	23,650	22,703	4,539	247,625	0	0	0	0	0	0	0	298,517
4.12%	%sector of county sector	0.02%	0.17%	0.17%	0.13%								0.35%
	%sector of municipality	7.92%	7.61%	1.52%	82.95%								100.00%
30	VERDEL	34,050	0	0	670,580	94,885	0	61,975	0	0	0	0	861,490
0.36%	%sector of county sector	0.03%			0.35%	0.11%							
	%sector of municipality	3.95%			77.84%	11.01%		7.19%					100.00%
575	VERDIGRE	1,548,864	386,772	78,363	13,902,480	3,025,575	0	0	0	0	0	0	18,942,054
6.85%	%sector of county sector	1.56%	2.85%	2.93%	7.31%	3.50%							1.24%
	%sector of municipality	8.18%	2.04%	0.41%	73.39%	15.97%							100.00%
634	WAUSA	3,050,330	865,951	158,664	16,623,030	3,264,600	0	0	0	0	0	0	23,962,575
7.56%	%sector of county sector	3.06%	6.38%	5.94%	8.74%	3.78%							1.07%
	%sector of municipality	12.73%	3.61%	0.66%	69.37%	13.62%							100.00%
68	WINNETOON	92,500	152,110	30,819	1,301,300	358,150	0	0	0	0	0	0	1,934,879
0.81%	%sector of county sector	0.09%	1.12%	1.15%	0.68%	0.41%							0.09%
	%sector of municipality	4.78%	7.86%	1.59%	67.25%	18.51%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
5,054	Total Municipalities	9,516,090	5,863,689	1,088,714	140,162,425	36,918,235	0	61,975	0	0	0	0	193,611,128
60.23%	%all municip.sectors of cnty	9.56%	43.22%	40.75%	73.69%	42.77%		0.04%					8.64%

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 : 11,194	Value : 2,176,907,870	Growth 10,992,235	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	340	2,148,480	16	29,990	5	20,830	361	2,199,300	
02. Res Improve Land	2,223	12,588,070	93	2,603,995	248	7,594,940	2,564	22,787,005	
03. Res Improvements	2,257	134,026,735	97	11,759,635	284	29,932,340	2,638	175,718,710	
04. Res Total	2,597	148,763,285	113	14,393,620	289	37,548,110	2,999	200,705,015	1,956,635
% of Res Total	86.60	74.12	3.77	7.17	9.64	18.71	26.79	9.22	17.80
05. Com UnImp Land	65	196,145	6	29,020	15	343,290	86	568,455	
06. Com Improve Land	465	1,996,715	30	482,675	36	5,770,625	531	8,250,015	
07. Com Improvements	473	35,252,580	34	3,455,150	53	41,437,540	560	80,145,270	
08. Com Total	538	37,445,440	40	3,966,845	68	47,551,455	646	88,963,740	2,202,170
% of Com Total	83.28	42.09	6.19	4.46	10.53	53.45	5.77	4.09	20.03
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	8,080	1,205	21,386,270	1,206	21,394,350	
14. Rec Improve Land	0	0	4	398,060	738	29,947,945	742	30,346,005	
15. Rec Improvements	0	0	6	160,885	764	118,403,955	770	118,564,840	
16. Rec Total	0	0	7	567,025	1,969	169,738,170	1,976	170,305,195	3,757,995
% of Rec Total	0.00	0.00	0.35	0.33	99.65	99.67	17.65	7.82	34.19
Res & Rec Total	2,597	148,763,285	120	14,960,645	2,258	207,286,280	4,975	371,010,210	5,714,630
% of Res & Rec Total	52.20	40.10	2.41	4.03	45.39	55.87	44.44	17.04	51.99
Com & Ind Total	538	37,445,440	40	3,966,845	68	47,551,455	646	88,963,740	2,202,170
% of Com & Ind Total	83.28	42.09	6.19	4.46	10.53	53.45	5.77	4.09	20.03
17. Taxable Total	3,135	186,208,725	160	18,927,490	2,326	254,837,735	5,621	459,973,950	7,916,800
% of Taxable Total	55.77	40.48	2.85	4.11	41.38	55.40	50.21	21.13	72.02

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	400	82	746	1,228

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	229	42,160,220	3,872	1,030,240,070	4,101	1,072,400,290
28. Ag-Improved Land	0	0	111	28,829,830	1,308	475,958,030	1,419	504,787,860
29. Ag Improvements	0	0	112	10,803,350	1,360	128,942,420	1,472	139,745,770

30. Ag Total				5,573	1,716,933,920
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	20,000	
32. HomeSite Improv Land	0	0.00	0	81	85.00	1,680,000	
33. HomeSite Improvements	0	0.00	0	84	84.00	8,048,690	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	25	37.06	74,120	
36. FarmSite Improv Land	0	0.00	0	101	413.35	826,700	
37. FarmSite Improvements	0	0.00	0	82	0.00	2,754,660	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	402.44	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	102,430	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	12.00	230,000	12	13.00	250,000	
32. HomeSite Improv Land	895	946.83	18,450,100	976	1,031.83	20,130,100	
33. HomeSite Improvements	1,018	940.83	77,138,765	1,102	1,024.83	85,187,455	3,075,435
34. HomeSite Total				1,114	1,044.83	105,567,555	
35. FarmSite UnImp Land	273	666.00	1,331,000	298	703.06	1,405,120	
36. FarmSite Improv Land	1,230	6,597.14	13,190,320	1,331	7,010.49	14,017,020	
37. FarmSite Improvements	1,017	0.00	51,803,655	1,099	0.00	54,558,315	0
38. FarmSite Total				1,397	7,713.55	69,980,455	
39. Road & Ditches	0	9,771.92	0	0	10,174.36	0	
40. Other- Non Ag Use	0	8,678.48	3,807,460	0	9,037.34	3,909,890	
41. Total Section VI				2,511	27,970.08	179,457,900	3,075,435

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,038.79	1,284,215	18	2,038.79	1,284,215

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	7	516.33	689,930	7	516.33	689,930
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	1,869.85	4.52%	10,218,730	4.83%	5,465.00
46. 1A	1,697.58	4.10%	9,277,285	4.38%	5,465.01
47. 2A1	2,856.50	6.90%	15,062,765	7.12%	5,273.15
48. 2A	16,128.54	38.96%	84,883,550	40.11%	5,262.94
49. 3A1	409.63	0.99%	2,105,505	0.99%	5,140.02
50. 3A	73.92	0.18%	379,955	0.18%	5,140.08
51. 4A1	14,983.55	36.19%	73,199,025	34.59%	4,885.29
52. 4A	3,380.21	8.16%	16,498,430	7.80%	4,880.89
53. Total	41,399.78	100.00%	211,625,245	100.00%	5,111.75
Dry					
54. 1D1	2,928.63	3.61%	13,940,265	4.02%	4,760.00
55. 1D	28,509.97	35.11%	135,707,485	39.10%	4,760.00
56. 2D1	5,969.50	7.35%	27,310,585	7.87%	4,575.02
57. 2D	7,611.46	9.37%	33,300,700	9.60%	4,375.07
58. 3D1	170.33	0.21%	726,465	0.21%	4,265.04
59. 3D	1,613.13	1.99%	6,444,470	1.86%	3,995.01
60. 4D1	28,936.13	35.64%	109,234,090	31.48%	3,775.01
61. 4D	5,457.60	6.72%	20,384,285	5.87%	3,735.03
62. Total	81,196.75	100.00%	347,048,345	100.00%	4,274.17
Grass					
63. 1G1	8,369.10	30.45%	14,190,320	30.48%	1,695.56
64. 1G	5,951.50	21.66%	10,089,110	21.67%	1,695.22
65. 2G1	2,712.86	9.87%	4,598,710	9.88%	1,695.15
66. 2G	9,167.61	33.36%	15,533,105	33.36%	1,694.35
67. 3G1	1,057.54	3.85%	1,772,620	3.81%	1,676.17
68. 3G	95.07	0.35%	159,720	0.34%	1,680.03
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	127.88	0.47%	214,830	0.46%	1,679.93
71. Total	27,481.56	100.00%	46,558,415	100.00%	1,694.17
Irrigated Total					
	41,399.78	27.25%	211,625,245	34.91%	5,111.75
Dry Total					
	81,196.75	53.44%	347,048,345	57.25%	4,274.17
Grass Total					
	27,481.56	18.09%	46,558,415	7.68%	1,694.17
72. Waste	539.71	0.36%	81,015	0.01%	150.11
73. Other	1,318.83	0.87%	918,250	0.15%	696.26
74. Exempt	1,059.50	0.70%	0	0.00%	0.00
75. Market Area Total	151,936.63	100.00%	606,231,270	100.00%	3,990.03

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,405.62	17.78%	21,191,545	19.43%	3,920.28
46. 1A	2,822.40	9.28%	10,658,620	9.77%	3,776.44
47. 2A1	1,514.86	4.98%	5,553,040	5.09%	3,665.71
48. 2A	11,444.42	37.64%	41,468,725	38.02%	3,623.49
49. 3A1	2,605.17	8.57%	9,261,370	8.49%	3,555.00
50. 3A	262.14	0.86%	908,310	0.83%	3,464.98
51. 4A1	4,305.56	14.16%	13,791,820	12.64%	3,203.26
52. 4A	2,042.81	6.72%	6,250,975	5.73%	3,059.99
53. Total	30,402.98	100.00%	109,084,405	100.00%	3,587.95
Dry					
54. 1D1	7,412.52	10.11%	18,234,325	12.41%	2,459.94
55. 1D	14,863.11	20.28%	35,596,350	24.22%	2,394.95
56. 2D1	5,892.76	8.04%	11,903,395	8.10%	2,020.00
57. 2D	18,475.65	25.21%	34,734,160	23.63%	1,880.00
58. 3D1	3,518.88	4.80%	6,421,965	4.37%	1,825.00
59. 3D	1,118.92	1.53%	1,963,720	1.34%	1,755.01
60. 4D1	14,406.98	19.66%	24,996,090	17.01%	1,735.00
61. 4D	7,602.14	10.37%	13,113,785	8.92%	1,725.01
62. Total	73,290.96	100.00%	146,963,790	100.00%	2,005.21
Grass					
63. 1G1	20,377.01	8.95%	29,567,415	9.23%	1,451.02
64. 1G	32,330.87	14.20%	46,259,825	14.43%	1,430.83
65. 2G1	61,585.89	27.05%	86,680,450	27.04%	1,407.47
66. 2G	48,000.37	21.08%	68,059,620	21.24%	1,417.90
67. 3G1	37,364.23	16.41%	51,667,875	16.12%	1,382.82
68. 3G	26,503.41	11.64%	36,093,050	11.26%	1,361.83
69. 4G1	584.15	0.26%	840,250	0.26%	1,438.41
70. 4G	935.73	0.41%	1,337,860	0.42%	1,429.75
71. Total	227,681.66	100.00%	320,506,345	100.00%	1,407.70
Irrigated Total	30,402.98	8.81%	109,084,405	18.83%	3,587.95
Dry Total	73,290.96	21.23%	146,963,790	25.37%	2,005.21
Grass Total	227,681.66	65.95%	320,506,345	55.34%	1,407.70
72. Waste	9,615.53	2.79%	1,442,680	0.25%	150.04
73. Other	4,265.82	1.24%	1,207,365	0.21%	283.03
74. Exempt	14,555.71	4.22%	0	0.00%	0.00
75. Market Area Total	345,256.95	100.00%	579,204,585	100.00%	1,677.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	670.54	4.01%	3,338,900	4.65%	4,979.42
46. 1A	403.61	2.41%	2,024,110	2.82%	5,015.01
47. 2A1	808.22	4.83%	3,996,565	5.57%	4,944.90
48. 2A	6,011.80	35.91%	29,736,275	41.43%	4,946.32
49. 3A1	430.82	2.57%	2,019,195	2.81%	4,686.86
50. 3A	2.86	0.02%	12,770	0.02%	4,465.03
51. 4A1	6,023.70	35.98%	22,219,625	30.95%	3,688.70
52. 4A	2,390.26	14.28%	8,434,220	11.75%	3,528.58
53. Total	16,741.81	100.00%	71,781,660	100.00%	4,287.57
Dry					
54. 1D1	3,521.10	7.29%	15,528,050	8.54%	4,410.00
55. 1D	12,742.05	26.38%	54,918,225	30.21%	4,310.00
56. 2D1	3,824.95	7.92%	15,758,845	8.67%	4,120.01
57. 2D	6,757.09	13.99%	27,501,385	15.13%	4,070.00
58. 3D1	172.85	0.36%	679,280	0.37%	3,929.88
59. 3D	414.90	0.86%	1,541,325	0.85%	3,714.93
60. 4D1	14,031.33	29.05%	46,794,540	25.74%	3,335.00
61. 4D	6,843.37	14.17%	19,093,030	10.50%	2,790.00
62. Total	48,307.64	100.00%	181,814,680	100.00%	3,763.68
Grass					
63. 1G1	10,585.96	15.06%	15,140,710	15.56%	1,430.26
64. 1G	9,095.65	12.94%	12,843,985	13.20%	1,412.10
65. 2G1	14,908.44	21.21%	20,072,140	20.63%	1,346.36
66. 2G	16,472.81	23.44%	23,375,110	24.02%	1,419.01
67. 3G1	14,304.05	20.35%	19,159,365	19.69%	1,339.44
68. 3G	4,517.85	6.43%	6,169,810	6.34%	1,365.65
69. 4G1	36.21	0.05%	50,240	0.05%	1,387.46
70. 4G	355.57	0.51%	503,430	0.52%	1,415.84
71. Total	70,276.54	100.00%	97,314,790	100.00%	1,384.74
Irrigated Total					
Irrigated Total	16,741.81	12.02%	71,781,660	20.39%	4,287.57
Dry Total					
Dry Total	48,307.64	34.67%	181,814,680	51.65%	3,763.68
Grass Total					
Grass Total	70,276.54	50.44%	97,314,790	27.64%	1,384.74
72. Waste	2,862.03	2.05%	429,430	0.12%	150.04
73. Other	1,142.64	0.82%	699,605	0.20%	612.27
74. Exempt	12,489.01	8.96%	0	0.00%	0.00
75. Market Area Total	139,330.66	100.00%	352,040,165	100.00%	2,526.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3,954.82	17,839,515	84,589.75	374,651,795	88,544.57	392,491,310
77. Dry Land	0.00	0	11,207.56	35,751,865	191,587.79	640,074,950	202,795.35	675,826,815
78. Grass	0.00	0	10,089.64	14,528,650	315,350.12	449,850,900	325,439.76	464,379,550
79. Waste	0.00	0	612.81	91,975	12,404.46	1,861,150	13,017.27	1,953,125
80. Other	0.00	0	272.45	74,795	6,454.84	2,750,425	6,727.29	2,825,220
81. Exempt	21.71	0	1,940.60	0	26,141.91	0	28,104.22	0
82. Total	0.00	0	26,137.28	68,286,800	610,386.96	1,469,189,220	636,524.24	1,537,476,020

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	88,544.57	13.91%	392,491,310	25.53%	4,432.70
Dry Land	202,795.35	31.86%	675,826,815	43.96%	3,332.56
Grass	325,439.76	51.13%	464,379,550	30.20%	1,426.93
Waste	13,017.27	2.05%	1,953,125	0.13%	150.04
Other	6,727.29	1.06%	2,825,220	0.18%	419.96
Exempt	28,104.22	4.42%	0	0.00%	0.00
Total	636,524.24	100.00%	1,537,476,020	100.00%	2,415.42

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bazile Mills	22	207,625	22	341,545	22	1,085,280	44	1,634,450	431,910
83.2 Bloomfield	55	302,225	462	2,611,605	463	26,804,730	518	29,718,560	102,665
83.3 Center	15	38,570	51	200,850	52	1,210,830	67	1,450,250	665
83.4 Creighton	65	344,920	567	3,777,470	569	32,383,300	634	36,505,690	136,120
83.5 Crofton	39	284,995	331	2,614,125	334	29,813,535	373	32,712,655	300,830
83.6 Devils Nest	707	2,743,920	29	247,220	29	3,644,315	736	6,635,455	123,880
83.7 Lake	426	9,236,345	695	23,337,320	716	112,084,940	1,142	144,658,605	3,033,460
83.8 Niobrara	22	147,045	179	1,211,685	194	10,080,195	216	11,438,925	61,400
83.9 Rural	39	2,739,155	339	12,996,285	381	42,613,855	420	58,349,295	660,260
83.10 Santee	1	485	8	4,085	8	248,170	9	252,740	0
83.11 Verdel	33	44,395	31	28,915	31	664,515	64	737,825	7,220
83.12 Verdigre	24	142,370	254	924,895	261	13,726,585	285	14,793,850	62,890
83.13 Wausa	40	231,825	276	806,075	276	16,691,260	316	17,729,160	134,980
83.14 Winnetoon	22	330,360	43	86,285	43	1,029,495	65	1,446,140	45,830
83.15 [none]	57	6,799,415	19	3,944,650	29	2,202,545	86	12,946,610	612,520
84 Residential Total	1,567	23,593,650	3,306	53,133,010	3,408	294,283,550	4,975	371,010,210	5,714,630

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	900	2	89,580	2	90,480	0
85.2	Bloomfield	10	35,980	102	539,310	104	13,831,010	114	14,406,300	0
85.3	Center	2	1,230	11	12,290	11	327,975	13	341,495	0
85.4	Creighton	15	59,660	103	455,185	104	6,108,085	119	6,622,930	89,785
85.5	Crofton	10	43,235	64	250,550	68	5,988,575	78	6,282,360	156,295
85.6	Lake	1	54,625	15	336,925	16	4,127,050	17	4,518,600	377,250
85.7	Niobrara	8	40,085	43	411,885	43	2,636,595	51	3,088,565	63,430
85.8	Rural	17	288,880	47	5,852,610	66	39,878,870	83	46,020,360	826,515
85.9	Verdel	9	5,010	7	4,760	7	85,115	16	94,885	0
85.10	Verdigre	5	7,510	60	99,320	60	2,955,325	65	3,062,155	27,550
85.11	Wausa	6	11,180	62	223,050	62	3,040,495	68	3,274,725	5,980
85.12	Winnetoon	1	45	14	15,410	14	342,695	15	358,150	0
85.13	[none]	2	21,015	2	47,820	3	733,900	5	802,735	655,365
86	Commercial Total	86	568,455	531	8,250,015	560	80,145,270	646	88,963,740	2,202,170

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,256.50	30.84%	14,002,190	30.84%	1,695.90
88. 1G	5,846.68	21.84%	9,922,730	21.86%	1,697.16
89. 2G1	2,607.68	9.74%	4,422,320	9.74%	1,695.88
90. 2G	8,788.83	32.83%	14,913,250	32.85%	1,696.84
91. 3G1	1,051.73	3.93%	1,767,080	3.89%	1,680.17
92. 3G	95.07	0.36%	159,720	0.35%	1,680.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	127.88	0.48%	214,830	0.47%	1,679.93
95. Total	26,774.37	100.00%	45,402,120	100.00%	1,695.73
CRP					
96. 1C1	110.32	16.42%	186,990	16.42%	1,694.98
97. 1C	95.38	14.20%	161,660	14.20%	1,694.90
98. 2C1	103.60	15.42%	175,600	15.42%	1,694.98
99. 2C	360.23	53.62%	610,580	53.63%	1,694.97
100. 3C1	2.23	0.33%	3,750	0.33%	1,681.61
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	671.76	100.00%	1,138,580	100.00%	1,694.92
Timber					
105. 1T1	2.28	6.44%	1,140	6.44%	500.00
106. 1T	9.44	26.64%	4,720	26.64%	500.00
107. 2T1	1.58	4.46%	790	4.46%	500.00
108. 2T	18.55	52.36%	9,275	52.36%	500.00
109. 3T1	3.58	10.10%	1,790	10.10%	500.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	35.43	100.00%	17,715	100.00%	500.00
<hr/>					
Grass Total	26,774.37	97.43%	45,402,120	97.52%	1,695.73
CRP Total	671.76	2.44%	1,138,580	2.45%	1,694.92
Timber Total	35.43	0.13%	17,715	0.04%	500.00
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114. Market Area Total	27,481.56	100.00%	46,558,415	100.00%	1,694.17

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	18,956.31	9.18%	27,978,575	9.21%	1,475.95
88. 1G	29,979.80	14.52%	44,255,330	14.56%	1,476.17
89. 2G1	54,586.26	26.43%	80,606,940	26.52%	1,476.69
90. 2G	43,726.46	21.17%	64,501,810	21.22%	1,475.12
91. 3G1	34,153.36	16.54%	49,876,345	16.41%	1,460.36
92. 3G	23,662.29	11.46%	34,555,600	11.37%	1,460.37
93. 4G1	562.35	0.27%	825,070	0.27%	1,467.18
94. 4G	905.77	0.44%	1,322,135	0.44%	1,459.68
95. Total	206,532.60	100.00%	303,921,805	100.00%	1,471.54
CRP					
96. 1C1	900.98	14.63%	1,328,980	14.63%	1,475.04
97. 1C	850.23	13.80%	1,254,075	13.81%	1,474.98
98. 2C1	2,633.99	42.76%	3,885,165	42.78%	1,475.01
99. 2C	1,457.28	23.66%	2,149,495	23.67%	1,475.00
100. 3C1	190.99	3.10%	278,840	3.07%	1,459.97
101. 3C	121.74	1.98%	177,760	1.96%	1,460.16
102. 4C1	4.46	0.07%	6,510	0.07%	1,459.64
103. 4C	0.78	0.01%	1,135	0.01%	1,455.13
104. Total	6,160.45	100.00%	9,081,960	100.00%	1,474.24
Timber					
105. 1T1	519.72	3.47%	259,860	3.46%	500.00
106. 1T	1,500.84	10.01%	750,420	10.00%	500.00
107. 2T1	4,365.64	29.13%	2,188,345	29.17%	501.27
108. 2T	2,816.63	18.79%	1,408,315	18.77%	500.00
109. 3T1	3,019.88	20.15%	1,512,690	20.16%	500.91
110. 3T	2,719.38	18.14%	1,359,690	18.12%	500.00
111. 4T1	17.34	0.12%	8,670	0.12%	500.00
112. 4T	29.18	0.19%	14,590	0.19%	500.00
113. Total	14,988.61	100.00%	7,502,580	100.00%	500.55
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Grass Total	206,532.60	90.71%	303,921,805	94.83%	1,471.54
CRP Total	6,160.45	2.71%	9,081,960	2.83%	1,474.24
Timber Total	14,988.61	6.58%	7,502,580	2.34%	500.55
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114. Market Area Total	227,681.66	100.00%	320,506,345	100.00%	1,407.70

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,019.78	15.65%	14,481,215	15.66%	1,445.26
88. 1G	8,402.65	13.12%	12,166,160	13.16%	1,447.90
89. 2G1	12,854.03	20.07%	18,610,485	20.13%	1,447.83
90. 2G	15,460.49	24.14%	22,359,805	24.19%	1,446.25
91. 3G1	12,750.61	19.91%	18,297,160	19.79%	1,435.00
92. 3G	4,164.13	6.50%	5,982,550	6.47%	1,436.69
93. 4G1	34.37	0.05%	49,320	0.05%	1,434.97
94. 4G	347.86	0.54%	499,185	0.54%	1,435.02
95. Total	64,033.92	100.00%	92,445,880	100.00%	1,443.70
CRP					
96. 1C1	398.29	21.53%	575,550	21.53%	1,445.05
97. 1C	350.60	18.95%	506,625	18.96%	1,445.02
98. 2C1	459.73	24.85%	664,315	24.85%	1,445.01
99. 2C	538.77	29.12%	778,530	29.13%	1,445.01
100. 3C1	91.43	4.94%	131,200	4.91%	1,434.98
101. 3C	11.12	0.60%	15,960	0.60%	1,435.25
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.41	0.02%	595	0.02%	1,451.22
104. Total	1,850.35	100.00%	2,672,775	100.00%	1,444.47
Timber					
105. 1T1	167.89	3.82%	83,945	3.82%	500.00
106. 1T	342.40	7.80%	171,200	7.80%	500.00
107. 2T1	1,594.68	36.31%	797,340	36.31%	500.00
108. 2T	473.55	10.78%	236,775	10.78%	500.00
109. 3T1	1,462.01	33.29%	731,005	33.29%	500.00
110. 3T	342.60	7.80%	171,300	7.80%	500.00
111. 4T1	1.84	0.04%	920	0.04%	500.00
112. 4T	7.30	0.17%	3,650	0.17%	500.00
113. Total	4,392.27	100.00%	2,196,135	100.00%	500.00
<hr/>					
Grass Total	64,033.92	91.12%	92,445,880	95.00%	1,443.70
CRP Total	1,850.35	2.63%	2,672,775	2.75%	1,444.47
Timber Total	4,392.27	6.25%	2,196,135	2.26%	500.00
<hr/>					
114. Market Area Total	70,276.54	100.00%	97,314,790	100.00%	1,384.74

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

54 Knox

	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	190,199,855	200,705,015	10,505,160	5.52%	1,956,635	4.49%
02. Recreational	146,828,545	170,305,195	23,476,650	15.99%	3,757,995	13.43%
03. Ag-Homesite Land, Ag-Res Dwelling	101,879,635	105,567,555	3,687,920	3.62%	3,075,435	0.60%
04. Total Residential (sum lines 1-3)	438,908,035	476,577,765	37,669,730	8.58%	8,790,065	6.58%
05. Commercial	86,325,945	88,963,740	2,637,795	3.06%	2,202,170	0.50%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	86,325,945	88,963,740	2,637,795	3.06%	2,202,170	0.50%
08. Ag-Farmsite Land, Outbuildings	67,863,240	69,980,455	2,117,215	3.12%	0	3.12%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,732,825	3,909,890	177,065	4.74%		
11. Total Non-Agland (sum lines 8-10)	71,596,065	73,890,345	2,294,280	3.20%	0	3.20%
12. Irrigated	388,112,625	392,491,310	4,378,685	1.13%		
13. Dryland	679,861,170	675,826,815	-4,034,355	-0.59%		
14. Grassland	456,120,770	464,379,550	8,258,780	1.81%		
15. Wasteland	833,320	1,953,125	1,119,805	134.38%		
16. Other Agland	2,781,840	2,825,220	43,380	1.56%		
17. Total Agricultural Land	1,527,709,725	1,537,476,020	9,766,295	0.64%		
18. Total Value of all Real Property (Locally Assessed)	2,124,539,770	2,176,907,870	52,368,100	2.46%	10,992,235	1.95%

2022 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$288,725.57
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$25,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$34,315
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$12,078

B. Computer, Automation Information and GIS

1.	Administrative software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
2.	CAMA software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
3.	Personal Property software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
4.	Are cadastral maps currently being used?
	We maintain them but use GIS as main go-to.
5.	If so, who maintains the Cadastral Maps?
	Connie - Assessor Assistant
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes. Knox.gworks.com
8.	Who maintains the GIS software and maps?
	Deputy Assessor/Appraisal Clerk
9.	What type of aerial imagery is used in the cyclical review of properties?
	US Government, we had oblique's by GIS, taken in 2014. June 1,2019 the county had flood imagery flown of all creeks, rivers-mainly western part of Knox County.
10.	When was the aerial imagery last updated?
	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?
	All towns and villages
4.	When was zoning implemented?
	July 1995

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

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?
	Standard appraisal qualifications are required by the county.
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 Knox County

1.	Valuation data collection done by:																															
	Staff																															
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																															
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	Residential lot values are developed by sales/market per square foot. The county uses the 15%-20% land to building range as well.																																																																															
7.	How are rural residential site values developed?																																																																															
	Market analysis, compare to surrounding counties.																																																																															
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?																																																																															
	All lots are treated the same, no applications to combine lots have been received.																																																																															
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2022 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:												
	Staff												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
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	In 2021 land use review was again started in market area 2.												
3.	Describe the process used to determine and monitor market areas.												
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	The primary use of the parcel is looked at. Recreational land typically has lake influence. Some recreational land does also include agland that is no longer used to sustain agricultural purposes. This is determined through sales verification and review and inspection of properties.												
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, they carry the same value.												
6.	What separate market analysis has been conducted where intensive use is identified in the county?												

	Currently the county values feedlots at a separate value and identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently there are sales of WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	11
8b.	What process was used to determine if non-agricultural influences exist in the county?
	No information exists that would meet the need to apply special value. All sales and surrounding areas reviewed.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	None
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 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
<u>Valuation</u>				
Residential/Recreational	4951	44.42%	\$ 334,249,340	15.74%
Commercial	645	5.78%	\$ 87,270,590	4.11%
Agricultural	<u>5551</u>	<u>49.80%</u>	\$ <u>1,702,322,310</u>	<u>80.15%</u>
<u>2021 Abstract Totals</u>	<u>11,147</u>	<u>100.00%</u>	\$ <u>2,123,842,240</u>	<u>100.00%</u>

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	467	\$ 36,359,953	0	\$ 0
Agricultural	<u>936</u>	<u>\$ 63,055,326</u>	<u>0</u>	<u>\$ 0</u>
Total	1403	\$ 99,415,279	0	\$ 0

2021-2022 Proposed Budget

Assessor Budget-\$ 288,725.57
 Re-Appraisal Budget-\$ 25,000.00
 Total- \$313,725.57

2021 Form 425-Calamity- 1 application 1 accepted (electrical shed/house fire)
2021 COV Notices Mailed by first class mail- 3,074
2021 Form 422 Protest- 23 protests filed by 7 people

Staff

1 Assessor
1 Deputy Assessor
2 Full Time Clerk/Appraisers (Currently hiring 2 new employees)

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

Contract Appraiser

No appraisers on contract.

GIS

GIS Workshop

Training

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

2021 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	92.79%	10.16	101.61
Commercial	98.44%	5.43	100.15
Agricultural	71.86%	12.52	102.04

3 Year Appraisal Plan

Current 2021

Residential

Lake-Lake review was organized and door to door began last fall, 2020. We mailed out letters first telling them we were doing our cyclical review. Along with that, we

sent a work sheet with statistical questions for them to return or call us and visit. This way when we review we can have the stat sheet with us and compare to what we see. We have completed a large portion of the 1900 plus homes. We got a very few good days in this summer when the weather cooled slightly. We shall continue this fall, finishing the East end of the lake area then move to the Devil's Nest, Santee Area and then the river area West of Niobrara. Yearly maintenance will include sale reviews, building permits and pickup work. Towns-Yearly maintenance will include sale review and pickup work. Sale reviews, for towns and lake, include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics. Rural- Yearly maintenance will include sale review and pickup work. Sale review, for the rural homes (and buildings), includes questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed.

Commercial

An overall Commercial review was started in the summer of 2018. All commercials were implemented in 2021. TVI returned early in 2019 to finalize but then never returned again to actually complete. So in 2020, several commercials needed further consultation from the appraisal company that were left incomplete. We then learned late in 2020 that the company split up. This caused big concerns but we worked with what we had. I did get Joe, the one ex-owner, to come in January of 2021 to finalize our concerns. Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A market analysis of agricultural sales by land classification groupings was conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales are plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask him for advice. This

year market area #1 lowered the dry and irrigation valuations, area #2 remained the same and market area #3 lowered grass valuations. Sales review and pickup work will also be completed by the office staff. GIS updates are continual, using the 2020 aerials that were provided to us from the US Government. For parts of the county that flooded in 2019, we do have an aerial flight, by Cornerstone Mapping, which is still very useful.

Other

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

2022

Residential

Lake review shall be completed summer and fall of 2021 and implemented for 2022. We plan on updating costing tables at that time. 2022 summer and fall, we shall organize the city and village reviews. We shall again send a letter telling them of our intentions and sending a stat sheet for them to fill out and return. The purpose of this is because we normally do not find anyone home so when we do the actual review, we have that sheet with us and can compare to what we see. We hope to get a portion of the towns reviewed. Yearly appraisal maintenance will also be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection

of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Generally, we have a low number of commercial sales with many single type sales. It is very difficult to compare all because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

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Other

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

2023

Residential

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

Commercial

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

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2024

Residential

Town review shall be implemented. Rural home and farm building review shall be organized to prepare for a major undertaking of the rural areas. As always, this task will take two or three years plus to complete. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

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2025

Residential

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

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	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Residential</u>	Continue lake Market Analysis	Implement lake Organize Town review Market Analysis	Continue Town review Market Analysis	Implement Town Market Analysis	Market Analysis
<u>Commercial</u>	Implement all commercials	Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Organize Rural Market Analysis Aerial updates	GIS Updates Continue Rural Market Analysis Aerial updates

Monica J. McManigal
Assessor

KNOX COUNTY ASSESSOR

P.O. Box 87
CENTER, NEBRASKA 68724-0087
Phone 402-288-5601 • Fax 402-288-5602
Email: knoxassessor@gpeom.net
assessor@knoxcountyne.org

Christa Beckmann
Deputy

March 1, 2022

KNOX COUNTY

2022 Methodology for Special Value

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



Monica J McManigal
Knox County Assessor

Knox County accepted applications in March of 2012.

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

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