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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BUTLER COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Butler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Butler County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Vickie Donoghue, Butler County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

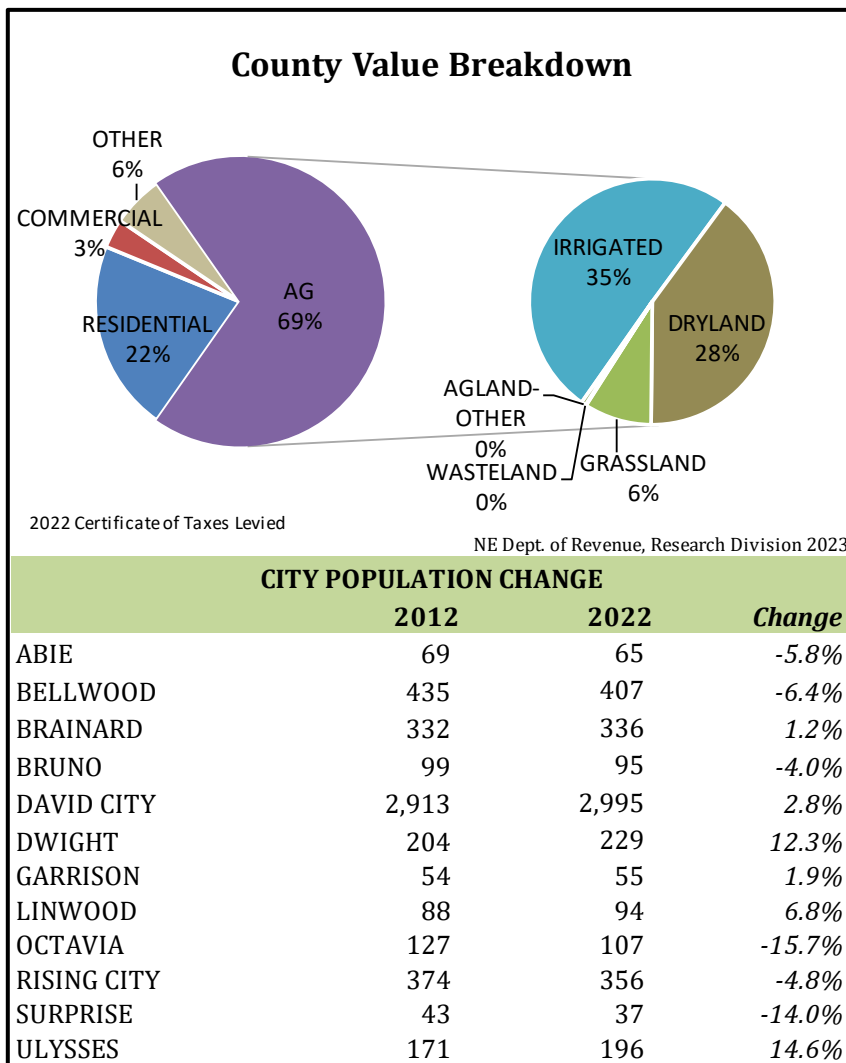
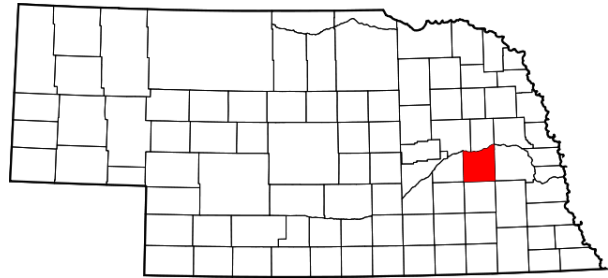
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 585 square miles, Butler County has 8,444 residents, per the Census Bureau Quick Facts for 2021, a slight, less than 1%, population decline from the 2020 U.S. Census. Reports indicate that 79% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$124,778 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Butler County are dispersed around the county but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there are 214 employer establishments with total employment of 1,969, a 5% decrease.

An overwhelming majority of Butler County's valuation base is attributed to agricultural land. A mix of dry and irrigated land makes up a majority of the land in the county. Butler County is included in the Lower Platte North, Upper Big Blue, and Lower Platte South Natural Resources Districts (NRD). Butler County has a robust market for poultry. In value

of sales by commodity group, Butler County ranks first in milk from cows and sixth in poultry and eggs (USDA AgCensus).

2023 Residential Correlation for Butler County

Assessment Actions

David City was reviewed and inspected as part of the six-year inspection and review cycle. This review also included the GEO Codes of 2641 and 2643. The costing was updated to 2022 for all improvements for the 2023 assessment year. The effective age was recalculated for all residential dwellings and each area was economically adjusted to reflect the increasing market trend. All pick-up work was timely completed and added to the assessment rolls.

Assessment Practice Review

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

The county assessor and staff reviewed each sale with a documentary stamp tax. The buyer and seller are contacted first and then the broker if necessary. A questionnaire is mailed to each property sold and an attempt is made to complete an on-site review of all sold parcels. A review of the documentation of the non-qualified sales appears adequate and all arm's-length sales were made available for measurement.

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

There are eight valuation groups defined. The various groups are defined as lake properties, main villages, and then smaller villages into separate valuation groups. The acreages and rural subdivisions are in valuation group three.

The Butler County Assessor has a written valuation methodology on file.

2023 Residential Correlation for Butler County

Description of Analysis

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

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

The residential statistical profile consists of 224 qualified sales representing all eight of the valuation groups. The overall measures of central tendency and the qualitative measures are within the acceptable range and support each other. All valuation groups are within the acceptable range with the exception of the PRD for Valuation Group 6.

For Valuation Group 6, the PRD is high. The sample contains four properties that sold for over \$100,000 and are 10% to 15% below the acceptable range. However, three of the sales sold in the last quarter of the study period and could reflect regressive assessments or a rising residential market. The county assessor should monitor Valuation Group 6 for future assessment years to determine whether or not assessments are truly regressive. A substat of Valuation Group 6 can be found in the appendix of this report.

The statistical sample and the 2023 County Abstract of Assessment Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the reported assessment actions.

2023 Residential Correlation for Butler County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	94.87	95.55	93.76	14.49	101.91
2	118	92.56	93.84	93.61	13.03	100.25
3	29	94.67	91.86	92.29	13.27	99.53
4	12	95.01	96.61	96.54	09.22	100.07
6	15	97.15	95.38	86.96	11.38	109.68
7	7	92.13	94.64	89.87	14.74	105.31
8	12	92.28	93.99	93.87	17.82	100.13
9	14	93.30	91.62	92.90	13.69	98.62
<u> ALL </u>	<u>224</u>	93.53	93.86	93.13	13.31	100.78

Level of Value

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

2023 Commercial Correlation for Butler County

Assessment Actions

As part of the six-year inspection and review cycle, the town of David City was completed. The assessment actions for the commercial class in Butler County included an adjustment to the economic factors. The rural commercial parcels did not receive an adjustment. All pick-up work was completed timely and added to the assessment rolls.

Assessment Practice Review

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

The county assessor and staff review each sale with documentary stamp tax paid. The buyer and seller are contacted first and then the broker if necessary. A questionnaire is mailed on each property sold and an attempt is made to complete an on-site review of all sold parcels. The qualified sales usability is within the state average usability range.

The lot values are reviewed by analyzing the land to building ratios and vacant land sales, the result was acceptable. The lot study review was completed in 2022 in Valuation Group 12 and the remainder of the county was completed between 2018 through 2022. The costing and depreciation tables are all dated 2019 for the entire commercial class. The county is current with the six-year inspection and review cycle. In 2023 the inspection and review cycle included the city of David City and GEO Codes 2641 and 2643.

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

2023 Commercial Correlation for Butler County

Description of Analysis

There are two valuation groups based on the county assessor locations in the county. The main hub of commercial is in David City.

Valuation Group	Description
11	All parcels outside of David City (Villages of Abie, Brainard, Bellwood, Bruno, Dwight, Garrison, Linwood, Octavia, Rising City, Surprise, Ulysses and Rural)
12	David City

The statistical sample for the commercial class is represented by 17 sales distributed between the two valuation groups. The median and mean measure of central tendency are within the acceptable range. The COD supports uniformity; however, the PRD is 15 percentage points above the acceptable range and suggests a regressive pattern in the sales which can only be corrected by the county assessor examining the valuation models used in establishing assessed values.

__ Incremental Ranges __								
0	TO	4,999	1	110.83	110.83	110.83	00.00	100.00
5,000	TO	14,999	2	87.92	87.92	93.76	16.17	93.77
15,000	TO	29,999	1	111.95	111.95	111.95	00.00	100.00
30,000	TO	59,999	1	95.44	95.44	95.44	00.00	100.00
60,000	TO	99,999	6	106.43	109.59	108.78	12.82	100.74
100,000	TO	149,999	1	98.98	98.98	98.98	00.00	100.00
150,000	TO	249,999	2	59.53	59.53	59.75	02.97	99.63
250,000	TO	499,999	3	65.69	66.18	66.31	01.63	99.80
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	+							
__ ALL __			17	98.50	92.24	78.32	19.20	117.77

The statistical sample compared to the 2023 County Abstract of Assessment Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates the population changed in a similar manner to the movement of the values and supports the reported assessment actions.

2023 Commercial Correlation for Butler County

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
11	8	98.79	94.21	79.79	14.93	118.07
12	9	98.50	90.50	77.87	22.94	116.22
____ALL____	17	98.50	92.24	78.32	19.20	117.77

Level of Value

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

2023 Agricultural Correlation for Butler County

Assessment Actions

The assessment actions for the 2023 assessment year included an inspection and review of the land use in GEO codes 2641 and 2643. Farm homes and other improvements were also reviewed and updated with 2022 costing. The pick-up work was completed.

A market analysis was conducted for the agricultural land. The values for some irrigated Land Capability Groups (LCGs) were increased, resulting in an overall 5% increase. All dryland increased 19%. The grassland and tree values were increased 15%.

Assessment Practice Review

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

The county assessor and staff review each sale with a documentary stamp tax. The buyer and seller are contacted first then the broker if necessary. A questionnaire is mailed on each property sold and an attempt is made to complete an on-site review of all sold parcels. The qualified sales usability falls slightly below the state average usability rate, however, a review of the documentation of the non-qualified sales appears adequate and all arm's-length sales were made available for measurement.

Land use is reviewed and updated on a rotating cycle, the review completed this year includes the GEO codes 2641 and 2643. The agricultural improvements and the depreciation schedule and are reviewed at the same time as the land use. The agricultural improvements were updated with 2022 costing for the 2023 assessment year. The county assessor reviews the site values and analyzes the sales to determine if additional market areas are needed.

Description of Analysis

The statistical sample included 97 qualified sales, and all three measures of central tendency are within the acceptable range and are supportive of each other. The COD is within the acceptable range indicating the data used for measurement is reliable.

The analysis of the sales that are 80% Majority Land Use (MLU) indicates that the irrigated and dryland substrata are within the acceptable range. There is an insufficient sample of grassland sales. The Average Acre Comparison Chart indicates that agricultural land values in Butler County are comparable to adjoining counties.

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 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.

2023 Agricultural Correlation for Butler County

Equalization and Quality of Assessment

The agricultural homes and outbuildings are inspected and valued in the same manner as the rural residential parcels. Agricultural improvements are equalized and assessed at the statutory level.

Agricultural land values in Butler County are equalized at uniform portions of market value. The quality of assessment in the agricultural class of property in Butler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	39	73.11	71.84	68.68	12.17	104.60
1	39	73.11	71.84	68.68	12.17	104.60
<u>Dry</u>						
County	42	70.82	73.95	69.42	19.92	106.53
1	42	70.82	73.95	69.42	19.92	106.53
<u>Grass</u>						
County	2	49.21	49.21	48.48	08.64	101.51
1	2	49.21	49.21	48.48	08.64	101.51
<u>ALL</u>						
	97	73.35	73.39	69.34	16.88	105.84

Level of Value

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

2023 Opinions of the Property Tax Administrator for Butler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Butler County

Residential Real Property - Current

Number of Sales	224	Median	93.53
Total Sales Price	\$36,634,115	Mean	93.86
Total Adj. Sales Price	\$36,634,115	Wgt. Mean	93.13
Total Assessed Value	\$34,115,975	Average Assessed Value of the Base	\$107,422
Avg. Adj. Sales Price	\$163,545	Avg. Assessed Value	\$152,303

Confidence Interval - Current

95% Median C.I	91.28 to 95.62
95% Wgt. Mean C.I	91.02 to 95.23
95% Mean C.I	91.81 to 95.91
% of Value of the Class of all Real Property Value in the County	17.35
% of Records Sold in the Study Period	5.45
% of Value Sold in the Study Period	7.73

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	212	93	92.72
2021	190	93	93.09
2020	185	94	94.33
2019	187	93	93.41

2023 Commission Summary for Butler County

Commercial Real Property - Current

Number of Sales	17	Median	98.50
Total Sales Price	\$1,910,000	Mean	92.24
Total Adj. Sales Price	\$1,910,000	Wgt. Mean	78.32
Total Assessed Value	\$1,496,000	Average Assessed Value of the Base	\$188,695
Avg. Adj. Sales Price	\$112,353	Avg. Assessed Value	\$88,000

Confidence Interval - Current

95% Median C.I	65.69 to 110.92
95% Wgt. Mean C.I	67.39 to 89.26
95% Mean C.I	80.17 to 104.31
% of Value of the Class of all Real Property Value in the County	3.07
% of Records Sold in the Study Period	4.11
% of Value Sold in the Study Period	1.92

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	17	100	95.20
2021	19	95	95.10
2020	19	100	92.83
2019	14	100	92.05

12 Butler
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 224
 Total Sales Price : 36,634,115
 Total Adj. Sales Price : 36,634,115
 Total Assessed Value : 34,115,975
 Avg. Adj. Sales Price : 163,545
 Avg. Assessed Value : 152,303

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 13.31
 PRD : 100.78

COV : 16.68
 STD : 15.66
 Avg. Abs. Dev : 12.45
 MAX Sales Ratio : 151.94
 MIN Sales Ratio : 51.20

95% Median C.I. : 91.28 to 95.62
 95% Wgt. Mean C.I. : 91.02 to 95.23
 95% Mean C.I. : 91.81 to 95.91

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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-20 To 31-DEC-20	26	97.51	97.29	97.64	08.41	99.64	70.50	117.03	93.04 to 102.91	149,212	145,692	
01-JAN-21 To 31-MAR-21	24	109.01	104.39	105.25	08.65	99.18	68.68	124.90	95.53 to 112.26	148,642	156,446	
01-APR-21 To 30-JUN-21	22	100.64	100.81	100.30	10.69	100.51	76.88	125.87	89.85 to 110.63	190,532	191,100	
01-JUL-21 To 30-SEP-21	32	96.07	98.60	96.72	10.91	101.94	75.25	135.19	91.09 to 105.61	174,138	168,422	
01-OCT-21 To 31-DEC-21	35	88.22	90.40	89.67	13.65	100.81	53.24	151.94	83.87 to 94.65	171,083	153,403	
01-JAN-22 To 31-MAR-22	28	95.28	92.93	92.13	11.70	100.87	61.40	116.48	84.38 to 100.35	128,568	118,448	
01-APR-22 To 30-JUN-22	28	84.90	86.79	87.73	13.66	98.93	51.20	128.53	78.70 to 95.03	182,536	160,135	
01-JUL-22 To 30-SEP-22	29	79.81	83.47	80.65	13.07	103.50	57.15	128.93	74.87 to 85.87	162,907	131,384	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	104	100.37	100.08	99.57	10.50	100.51	68.68	135.19	95.95 to 105.44	165,490	164,773	
01-OCT-21 To 30-SEP-22	120	86.08	88.47	87.42	14.23	101.20	51.20	151.94	83.72 to 91.28	161,859	141,496	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	113	95.95	97.72	96.88	12.88	100.87	53.24	151.94	92.88 to 103.36	170,968	165,642	
<u>ALL</u>	224	93.53	93.86	93.13	13.31	100.78	51.20	151.94	91.28 to 95.62	163,545	152,303	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	17	94.87	95.55	93.76	14.49	101.91	67.16	120.26	78.03 to 116.00	142,265	133,388	
2	118	92.56	93.84	93.61	13.03	100.25	61.40	151.94	89.65 to 96.10	170,397	159,516	
3	29	94.67	91.86	92.29	13.27	99.53	57.15	112.35	82.31 to 101.17	252,190	232,734	
4	12	95.01	96.61	96.54	09.22	100.07	77.04	111.37	90.10 to 108.58	100,625	97,141	
6	15	97.15	95.38	86.96	11.38	109.68	70.74	114.40	79.39 to 107.81	77,627	67,502	
7	7	92.13	94.64	89.87	14.74	105.31	73.61	124.51	73.61 to 124.51	127,571	114,645	
8	12	92.28	93.99	93.87	17.82	100.13	53.24	128.53	76.02 to 108.77	135,958	127,618	
9	14	93.30	91.62	92.90	13.69	98.62	51.20	117.03	82.00 to 107.30	135,636	126,005	
<u>ALL</u>	224	93.53	93.86	93.13	13.31	100.78	51.20	151.94	91.28 to 95.62	163,545	152,303	

12 Butler
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 224
 Total Sales Price : 36,634,115
 Total Adj. Sales Price : 36,634,115
 Total Assessed Value : 34,115,975
 Avg. Adj. Sales Price : 163,545
 Avg. Assessed Value : 152,303

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 13.31
 PRD : 100.78

COV : 16.68
 STD : 15.66
 Avg. Abs. Dev : 12.45
 MAX Sales Ratio : 151.94
 MIN Sales Ratio : 51.20

95% Median C.I. : 91.28 to 95.62
 95% Wgt. Mean C.I. : 91.02 to 95.23
 95% Mean C.I. : 91.81 to 95.91

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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
01	208	93.56	93.95	93.27	13.13	100.73	51.20	151.94	91.30 to 96.04	165,676	154,534
06	16	91.52	92.73	90.77	15.90	102.16	67.16	120.26	74.50 to 113.16	135,844	123,303
07											
<u>ALL</u>	<u>224</u>	<u>93.53</u>	<u>93.86</u>	<u>93.13</u>	<u>13.31</u>	<u>100.78</u>	<u>51.20</u>	<u>151.94</u>	<u>91.28 to 95.62</u>	<u>163,545</u>	<u>152,303</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	1	113.13	113.13	113.13	00.00	100.00	113.13	113.13	N/A	8,000	9,050
Less Than 30,000	11	97.15	102.29	100.96	16.70	101.32	77.04	151.94	83.02 to 128.93	20,727	20,927
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	224	93.53	93.86	93.13	13.31	100.78	51.20	151.94	91.28 to 95.62	163,545	152,303
Greater Than 14,999	223	93.31	93.77	93.12	13.30	100.70	51.20	151.94	91.28 to 95.60	164,243	152,946
Greater Than 29,999	213	93.28	93.43	93.08	13.09	100.38	51.20	135.19	91.21 to 95.60	170,921	159,088
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	113.13	113.13	113.13	00.00	100.00	113.13	113.13	N/A	8,000	9,050
15,000 TO 29,999	10	96.34	101.20	100.52	16.86	100.68	77.04	151.94	83.02 to 128.93	22,000	22,115
30,000 TO 59,999	20	97.41	94.33	94.14	13.10	100.20	53.24	119.56	89.02 to 104.29	45,545	42,875
60,000 TO 99,999	30	97.93	98.57	99.24	12.42	99.32	63.10	125.87	91.09 to 107.11	78,683	78,084
100,000 TO 149,999	50	95.02	95.07	94.84	15.46	100.24	51.20	135.19	88.19 to 105.44	124,690	118,252
150,000 TO 249,999	76	89.79	89.83	89.80	11.40	100.03	62.53	113.59	84.38 to 93.81	187,143	168,054
250,000 TO 499,999	34	94.32	93.79	94.53	12.51	99.22	57.15	117.42	86.29 to 104.84	325,068	307,303
500,000 TO 999,999	3	95.62	95.68	95.56	01.89	100.13	93.00	98.42	N/A	541,667	517,598
1,000,000 +											
<u>ALL</u>	<u>224</u>	<u>93.53</u>	<u>93.86</u>	<u>93.13</u>	<u>13.31</u>	<u>100.78</u>	<u>51.20</u>	<u>151.94</u>	<u>91.28 to 95.62</u>	<u>163,545</u>	<u>152,303</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	97	COV :	14.84	95% Median C.I. :	79.39 to 107.81
Total Sales Price :	1,138,150	Wgt. Mean :	87	STD :	14.15	95% Wgt. Mean C.I. :	76.65 to 97.27
Total Adj. Sales Price :	1,164,400	Mean :	95	Avg. Abs. Dev :	11.06	95% Mean C.I. :	87.54 to 103.22
Total Assessed Value :	1,012,535						
Avg. Adj. Sales Price :	77,627	COD :	11.38	MAX Sales Ratio :	114.40		
Avg. Assessed Value :	67,502	PRD :	109.68	MIN Sales Ratio :	70.74		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	3	97.15	98.05	97.73	01.65	100.33	96.10	100.89	N/A	41,500	40,558
01/01/2021 To 03/31/2021	2	92.22	92.22	90.17	03.60	102.27	88.90	95.53	N/A	44,500	40,125
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	1	114.40	114.40	114.40		100.00	114.40	114.40	N/A	92,000	105,250
10/01/2021 To 12/31/2021	2	94.73	94.73	81.75	16.37	115.88	79.22	110.23	N/A	122,450	100,105
01/01/2022 To 03/31/2022	3	104.29	105.47	103.19	04.53	102.21	98.98	113.13	N/A	23,667	24,422
04/01/2022 To 06/30/2022	1	107.81	107.81	107.81		100.00	107.81	107.81	N/A	90,000	97,030
07/01/2022 To 09/30/2022	3	73.96	74.70	73.92	03.89	101.06	70.74	79.39	N/A	151,000	111,618
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	6	96.63	98.83	100.55	05.51	98.29	88.90	114.40	88.90 to 114.40	50,917	51,196
10/01/2021 To 09/30/2022	9	98.98	93.08	82.12	14.83	113.35	70.74	113.13	73.96 to 110.23	95,433	78,373
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	5	95.53	97.66	90.56	11.83	107.84	79.22	114.40	N/A	85,180	77,142

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	15	97.15	95.38	86.96	11.38	109.68	70.74	114.40	79.39 to 107.81	77,627	67,502

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	97	COV :	14.84	95% Median C.I. :	79.39 to 107.81
Total Sales Price :	1,138,150	Wgt. Mean :	87	STD :	14.15	95% Wgt. Mean C.I. :	76.65 to 97.27
Total Adj. Sales Price :	1,164,400	Mean :	95	Avg. Abs. Dev :	11.06	95% Mean C.I. :	87.54 to 103.22
Total Assessed Value :	1,012,535						
Avg. Adj. Sales Price :	77,627	COD :	11.38	MAX Sales Ratio :	114.40		
Avg. Assessed Value :	67,502	PRD :	109.68	MIN Sales Ratio :	70.74		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	15	97.15	95.38	86.96	11.38	109.68	70.74	114.40	79.39 to 107.81	77,627	67,502
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	113.13	113.13	113.13		100.00	113.13	113.13	N/A	8,000	9,050
Less Than 30,000	5	98.98	103.00	101.59	06.20	101.39	95.53	113.13	N/A	18,600	18,896
__ Ranges Excl. Low \$ __											
Greater Than 4,999	15	97.15	95.38	86.96	11.38	109.68	70.74	114.40	79.39 to 107.81	77,627	67,502
Greater Than 15,000	14	96.63	94.11	86.78	11.08	108.45	70.74	114.40	79.22 to 107.81	82,600	71,678
Greater Than 30,000	10	92.50	91.57	85.69	14.19	106.86	70.74	114.40	73.96 to 107.81	107,140	91,806
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	113.13	113.13	113.13		100.00	113.13	113.13	N/A	8,000	9,050
15,000 TO 29,999	4	98.07	100.47	100.51	04.21	99.96	95.53	110.23	N/A	21,250	21,358
30,000 TO 59,999	2	102.59	102.59	102.52	01.66	100.07	100.89	104.29	N/A	36,500	37,420
60,000 TO 99,999	4	101.96	101.80	103.02	09.12	98.82	88.90	114.40	N/A	80,125	82,549
100,000 TO 149,999	2	76.68	76.68	76.62	03.55	100.08	73.96	79.39	N/A	122,500	93,858
150,000 TO 249,999	2	74.98	74.98	75.15	05.65	99.77	70.74	79.22	N/A	216,450	162,653
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

12 Butler
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17
Total Sales Price : 1,910,000
Total Adj. Sales Price : 1,910,000
Total Assessed Value : 1,496,000
Avg. Adj. Sales Price : 112,353
Avg. Assessed Value : 88,000

MEDIAN : 99
WGT. MEAN : 78
MEAN : 92
COD : 19.20
PRD : 117.77

COV : 25.46
STD : 23.48
Avg. Abs. Dev : 18.91
MAX Sales Ratio : 137.59
MIN Sales Ratio : 57.76

95% Median C.I. : 65.69 to 110.92
95% Wgt. Mean C.I. : 67.39 to 89.26
95% Mean C.I. : 80.17 to 104.31

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	2	81.90	81.90	76.49	20.85	107.07	64.82	98.98	N/A	205,000	156,798
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	116.57	116.57	119.27	03.96	97.74	111.95	121.19	N/A	45,750	54,565
01-JUL-20 To 30-SEP-20	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
01-OCT-20 To 31-DEC-20	2	124.26	124.26	125.28	10.74	99.19	110.92	137.59	N/A	65,000	81,433
01-JAN-21 To 31-MAR-21	2	77.72	77.72	72.03	12.47	107.90	68.03	87.40	N/A	206,000	148,373
01-APR-21 To 30-JUN-21	1	101.94	101.94	101.94	00.00	100.00	101.94	101.94	N/A	66,500	67,790
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	4	86.10	83.91	71.84	19.06	116.80	61.29	102.13	N/A	79,250	56,931
01-JAN-22 To 31-MAR-22	1	57.76	57.76	57.76	00.00	100.00	57.76	57.76	N/A	175,000	101,075
01-APR-22 To 30-JUN-22	1	95.44	95.44	95.44	00.00	100.00	95.44	95.44	N/A	45,000	42,950
01-JUL-22 To 30-SEP-22	1	65.69	65.69	65.69	00.00	100.00	65.69	65.69	N/A	260,000	170,800
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	5	110.83	101.55	84.45	12.51	120.25	64.82	121.19	N/A	100,900	85,210
01-OCT-20 To 30-SEP-21	5	101.94	101.18	86.67	18.27	116.74	68.03	137.59	N/A	121,700	105,480
01-OCT-21 To 30-SEP-22	7	73.70	79.22	68.07	21.57	116.38	57.76	102.13	57.76 to 102.13	113,857	77,507
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	5	111.95	118.50	122.64	06.62	96.62	110.83	137.59	N/A	44,900	55,064
01-JAN-21 To 31-DEC-21	7	87.40	84.71	74.45	16.27	113.78	61.29	102.13	61.29 to 102.13	113,643	84,609
<u>ALL</u>	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
11	8	98.79	94.21	79.79	14.93	118.07	61.29	111.95	61.29 to 111.95	56,750	45,279
12	9	98.50	90.50	77.87	22.94	116.22	57.76	137.59	64.82 to 121.19	161,778	125,974
<u>ALL</u>	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000

12 Butler
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17
 Total Sales Price : 1,910,000
 Total Adj. Sales Price : 1,910,000
 Total Assessed Value : 1,496,000
 Avg. Adj. Sales Price : 112,353
 Avg. Assessed Value : 88,000

MEDIAN : 99
 WGT. MEAN : 78
 MEAN : 92
 COD : 19.20
 PRD : 117.77

COV : 25.46
 STD : 23.48
 Avg. Abs. Dev : 18.91
 MAX Sales Ratio : 137.59
 MIN Sales Ratio : 57.76

95% Median C.I. : 65.69 to 110.92
 95% Wgt. Mean C.I. : 67.39 to 89.26
 95% Mean C.I. : 80.17 to 104.31

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000
04											
<u>ALL</u>	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
Less Than 15,000	3	102.13	95.55	96.33	12.12	99.19	73.70	110.83	N/A	6,667	6,422
Less Than 30,000	4	106.48	99.65	103.94	11.03	95.87	73.70	111.95	N/A	9,750	10,134
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	96.97	91.08	78.27	19.92	116.37	57.76	137.59	65.69 to 110.92	119,188	93,292
Greater Than 14,999	14	96.97	91.54	78.13	20.68	117.16	57.76	137.59	64.82 to 111.95	135,000	105,481
Greater Than 29,999	13	95.44	89.97	77.79	21.29	115.66	57.76	137.59	64.82 to 110.92	143,923	111,959
<u>Incremental Ranges</u>											
0 TO 4,999	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
5,000 TO 14,999	2	87.92	87.92	93.76	16.17	93.77	73.70	102.13	N/A	8,500	7,970
15,000 TO 29,999	1	111.95	111.95	111.95	00.00	100.00	111.95	111.95	N/A	19,000	21,270
30,000 TO 59,999	1	95.44	95.44	95.44	00.00	100.00	95.44	95.44	N/A	45,000	42,950
60,000 TO 99,999	6	106.43	109.59	108.78	12.82	100.74	87.40	137.59	87.40 to 137.59	71,500	77,780
100,000 TO 149,999	1	98.98	98.98	98.98	00.00	100.00	98.98	98.98	N/A	140,000	138,575
150,000 TO 249,999	2	59.53	59.53	59.75	02.97	99.63	57.76	61.29	N/A	200,000	119,493
250,000 TO 499,999	3	65.69	66.18	66.31	01.63	99.80	64.82	68.03	N/A	285,667	189,425
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000

12 Butler
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17
 Total Sales Price : 1,910,000
 Total Adj. Sales Price : 1,910,000
 Total Assessed Value : 1,496,000
 Avg. Adj. Sales Price : 112,353
 Avg. Assessed Value : 88,000

MEDIAN : 99
 WGT. MEAN : 78
 MEAN : 92
 COD : 19.20
 PRD : 117.77

COV : 25.46
 STD : 23.48
 Avg. Abs. Dev : 18.91
 MAX Sales Ratio : 137.59
 MIN Sales Ratio : 57.76

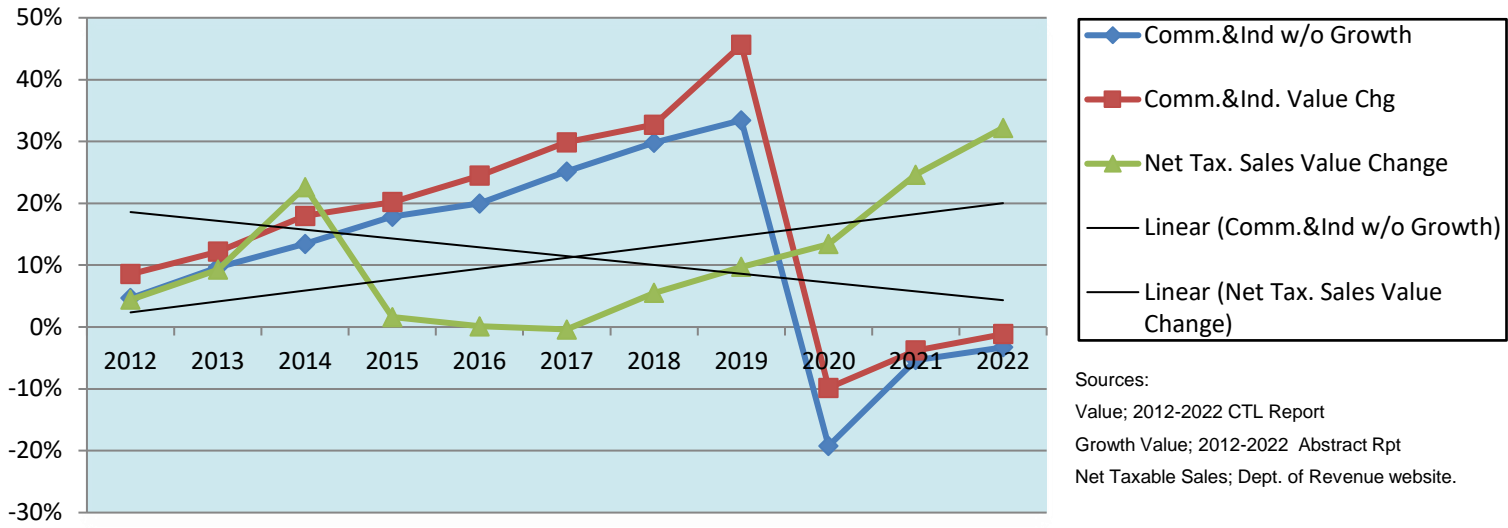
95% Median C.I. : 65.69 to 110.92
 95% Wgt. Mean C.I. : 67.39 to 89.26
 95% Mean C.I. : 80.17 to 104.31

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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	64.82	64.82	64.82	00.00	100.00	64.82	64.82	N/A	270,000	175,020
344	2	118.05	118.05	117.37	16.56	100.58	98.50	137.59	N/A	72,500	85,095
352	1	68.03	68.03	68.03	00.00	100.00	68.03	68.03	N/A	327,000	222,455
353	1	98.98	98.98	98.98	00.00	100.00	98.98	98.98	N/A	140,000	138,575
386	2	74.35	74.35	68.45	17.57	108.62	61.29	87.40	N/A	155,000	106,100
406	6	102.04	93.05	74.65	14.95	124.65	57.76	111.95	57.76 to 111.95	46,750	34,900
442	2	103.18	103.18	104.29	07.50	98.94	95.44	110.92	N/A	52,500	54,750
470	1	65.69	65.69	65.69	00.00	100.00	65.69	65.69	N/A	260,000	170,800
532	1	121.19	121.19	121.19	00.00	100.00	121.19	121.19	N/A	72,500	87,860
<u>ALL</u>	17	98.50	92.24	78.32	19.20	117.77	57.76	137.59	65.69 to 110.92	112,353	88,000

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Sources:
 Value; 2012-2022 CTL Report
 Growth Value; 2012-2022 Abstract Rpt
 Net Taxable Sales; Dept. of Revenue website.

Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 75,624,405	\$ 4,418,440	5.84%	\$ 71,205,965		\$ 43,448,897	
2012	\$ 82,106,970	\$ 2,954,825	3.60%	\$ 79,152,145	4.66%	\$ 45,365,109	4.41%
2013	\$ 84,824,440	\$ 1,895,111	2.23%	\$ 82,929,329	1.00%	\$ 47,482,773	4.67%
2014	\$ 89,218,605	\$ 3,433,685	3.85%	\$ 85,784,920	1.13%	\$ 53,277,740	12.20%
2015	\$ 90,890,450	\$ 1,763,150	1.94%	\$ 89,127,300	-0.10%	\$ 44,143,550	-17.14%
2016	\$ 94,134,065	\$ 3,415,005	3.63%	\$ 90,719,060	-0.19%	\$ 43,507,032	-1.44%
2017	\$ 98,201,965	\$ 3,569,100	3.63%	\$ 94,632,865	0.53%	\$ 43,282,176	-0.52%
2018	\$ 100,361,230	\$ 2,199,170	2.19%	\$ 98,162,060	-0.04%	\$ 45,849,553	5.93%
2019	\$ 110,112,270	\$ 9,203,875	8.36%	\$ 100,908,395	0.55%	\$ 47,679,473	3.99%
2020	\$ 68,193,230	\$ 7,110,400	10.43%	\$ 61,082,830	-44.53%	\$ 49,271,868	3.34%
2021	\$ 72,766,665	\$ 1,189,050	1.63%	\$ 71,577,615	4.96%	\$ 54,143,197	9.89%
2022	\$ 74,771,680	\$ 1,618,335	2.16%	\$ 73,153,345	0.53%	\$ 57,442,738	6.09%
Ann %chg	-0.93%			Average	-2.86%	2.39%	2.86%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.66%	8.57%	4.41%
2013	9.66%	12.17%	9.28%
2014	13.44%	17.98%	22.62%
2015	17.86%	20.19%	1.60%
2016	19.96%	24.48%	0.13%
2017	25.14%	29.85%	-0.38%
2018	29.80%	32.71%	5.53%
2019	33.43%	45.60%	9.74%
2020	-19.23%	-9.83%	13.40%
2021	-5.35%	-3.78%	24.61%
2022	-3.27%	-1.13%	32.21%

County Number	12
County Name	Butler

12 Butler
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 97
Total Sales Price : 75,937,915
Total Adj. Sales Price : 75,937,915
Total Assessed Value : 52,652,170
Avg. Adj. Sales Price : 782,865
Avg. Assessed Value : 542,806

MEDIAN : 73
WGT. MEAN : 69
MEAN : 73
COD : 16.88
PRD : 105.84

COV : 21.12
STD : 15.50
Avg. Abs. Dev : 12.38
MAX Sales Ratio : 113.70
MIN Sales Ratio : 44.96

95% Median C.I. : 68.89 to 76.60
95% Wgt. Mean C.I. : 66.03 to 72.64
95% Mean C.I. : 70.31 to 76.47

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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-19 To 31-DEC-19	10	82.53	87.15	87.57	12.23	99.52	71.99	113.70	73.74 to 104.63	507,495	444,437
01-JAN-20 To 31-MAR-20	7	73.41	77.01	74.98	12.51	102.71	64.93	93.35	64.93 to 93.35	709,652	532,114
01-APR-20 To 30-JUN-20	4	74.81	72.91	77.32	14.69	94.30	53.46	88.55	N/A	600,338	464,166
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	12	77.50	79.09	76.93	12.34	102.81	61.30	104.10	69.25 to 85.57	820,670	631,309
01-JAN-21 To 31-MAR-21	15	76.60	77.34	77.87	09.56	99.32	66.07	92.86	68.48 to 86.49	580,707	452,198
01-APR-21 To 30-JUN-21	7	86.84	86.15	83.43	08.34	103.26	73.86	98.64	73.86 to 98.64	542,636	452,714
01-JUL-21 To 30-SEP-21	6	74.76	82.84	73.54	19.30	112.65	65.56	109.94	65.56 to 109.94	641,628	471,823
01-OCT-21 To 31-DEC-21	15	57.62	62.97	60.50	18.48	104.08	45.94	94.95	50.99 to 73.11	1,205,045	729,061
01-JAN-22 To 31-MAR-22	6	71.23	68.36	70.06	13.15	97.57	44.96	82.90	44.96 to 82.90	660,250	462,583
01-APR-22 To 30-JUN-22	7	55.45	56.71	55.40	07.45	102.36	48.36	68.37	48.36 to 68.37	1,109,899	614,878
01-JUL-22 To 30-SEP-22	8	57.21	56.91	56.84	11.26	100.12	47.84	64.22	47.84 to 64.22	935,089	531,523
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	21	79.24	81.06	80.57	13.28	100.61	53.46	113.70	71.99 to 88.55	592,565	477,421
01-OCT-20 To 30-SEP-21	40	77.05	80.23	77.68	12.64	103.28	61.30	109.94	73.86 to 84.89	655,172	508,965
01-OCT-21 To 30-SEP-22	36	59.15	61.30	59.72	15.74	102.65	44.96	94.95	55.15 to 63.91	1,035,755	618,548
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	23	75.26	77.38	76.42	12.98	101.26	53.46	104.10	70.37 to 84.34	748,563	572,051
01-JAN-21 To 31-DEC-21	43	73.86	74.53	68.88	16.48	108.20	45.94	109.94	67.24 to 79.65	800,802	551,600
<u>ALL</u>	97	73.35	73.39	69.34	16.88	105.84	44.96	113.70	68.89 to 76.60	782,865	542,806

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	97	73.35	73.39	69.34	16.88	105.84	44.96	113.70	68.89 to 76.60	782,865	542,806
<u>ALL</u>	97	73.35	73.39	69.34	16.88	105.84	44.96	113.70	68.89 to 76.60	782,865	542,806

12 Butler
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

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 COD : 16.88
 PRD : 105.84

COV : 21.12
 STD : 15.50
 Avg. Abs. Dev : 12.38
 MAX Sales Ratio : 113.70
 MIN Sales Ratio : 44.96

95% Median C.I. : 68.89 to 76.60
 95% Wgt. Mean C.I. : 66.03 to 72.64
 95% Mean C.I. : 70.31 to 76.47

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	14	71.34	73.55	70.70	13.18	104.03	50.41	93.22	65.56 to 86.84	812,946	574,784
1	14	71.34	73.55	70.70	13.18	104.03	50.41	93.22	65.56 to 86.84	812,946	574,784
Dry											
County	26	71.93	72.94	68.24	18.71	106.89	47.03	113.70	61.73 to 82.90	724,823	494,586
1	26	71.93	72.94	68.24	18.71	106.89	47.03	113.70	61.73 to 82.90	724,823	494,586
Grass											
County	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	263,250	140,735
1	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	263,250	140,735
ALL	97	73.35	73.39	69.34	16.88	105.84	44.96	113.70	68.89 to 76.60	782,865	542,806

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	39	73.11	71.84	68.68	12.17	104.60	50.41	93.22	66.32 to 78.49	926,139	636,081
1	39	73.11	71.84	68.68	12.17	104.60	50.41	93.22	66.32 to 78.49	926,139	636,081
Dry											
County	42	70.82	73.95	69.42	19.92	106.53	47.03	113.70	63.55 to 78.47	734,915	510,175
1	42	70.82	73.95	69.42	19.92	106.53	47.03	113.70	63.55 to 78.47	734,915	510,175
Grass											
County	2	49.21	49.21	48.48	08.64	101.51	44.96	53.46	N/A	317,625	154,000
1	2	49.21	49.21	48.48	08.64	101.51	44.96	53.46	N/A	317,625	154,000
ALL	97	73.35	73.39	69.34	16.88	105.84	44.96	113.70	68.89 to 76.60	782,865	542,806

Butler County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Colfax	1	6,600	6,380	6,160	5,892	5,830	5,610	5,279	4,849	5,911
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,772
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Polk	1	6,608	5,960	5,600	5,287	4,800	4,799	4,595	4,071	6,091
Platte	3	6,399	6,100	5,572	5,215	4,900	4,473	4,100	3,650	5,307

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Colfax	1	6,427	6,316	6,046	5,937	5,564	5,461	5,042	4,649	5,741
Saunders	1	5,667	5,377	5,297	n/a	4,600	4,032	3,447	3,197	4,265
Seward	1	5,650	5,600	4,950	4,900	4,900	3,800	3,800	3,000	4,932
Seward	2	5,650	5,600	4,950	4,900	4,900	3,796	3,800	3,000	4,579
Polk	1	5,248	4,970	3,820	3,810	3,420	3,320	3,210	3,210	4,632
Platte	3	5,200	5,050	4,851	4,700	4,408	4,102	3,300	2,800	4,401

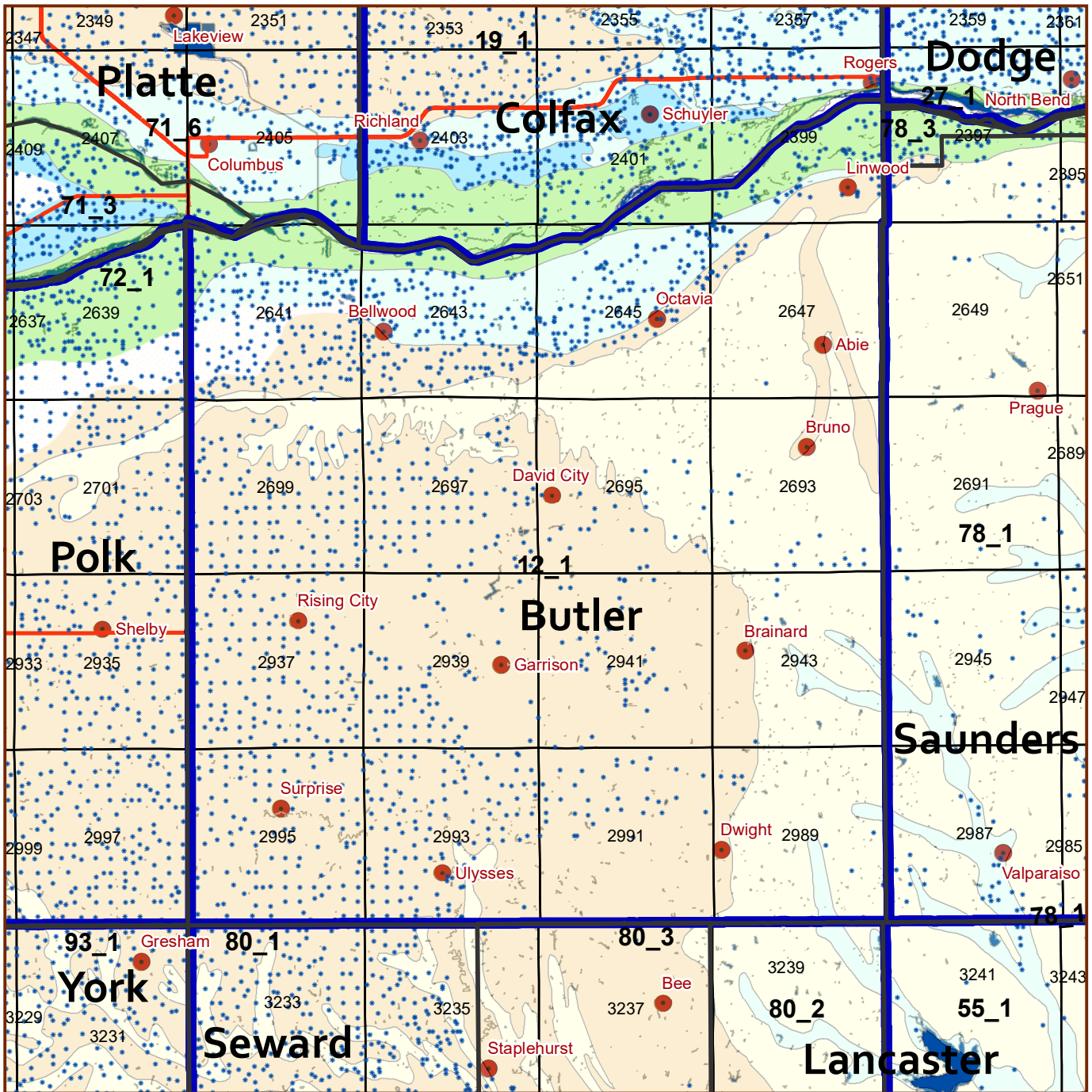
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Colfax	1	2,086	2,086	1,890	1,890	n/a	1,785	n/a	1,680	2,039
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Platte	3	1,791	1,756	1,700	675	1,550	1,384	1,396	1,327	1,663

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	3,183	1,725	749
Colfax	1	4,385	1,680	150
Saunders	1	2,360	600	130
Seward	1	2,548	801	100
Seward	2	2,568	819	101
Polk	1	2,000	1,150	300
Platte	3	1,700	1,364	100

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

BUTLER COUNTY



Legend

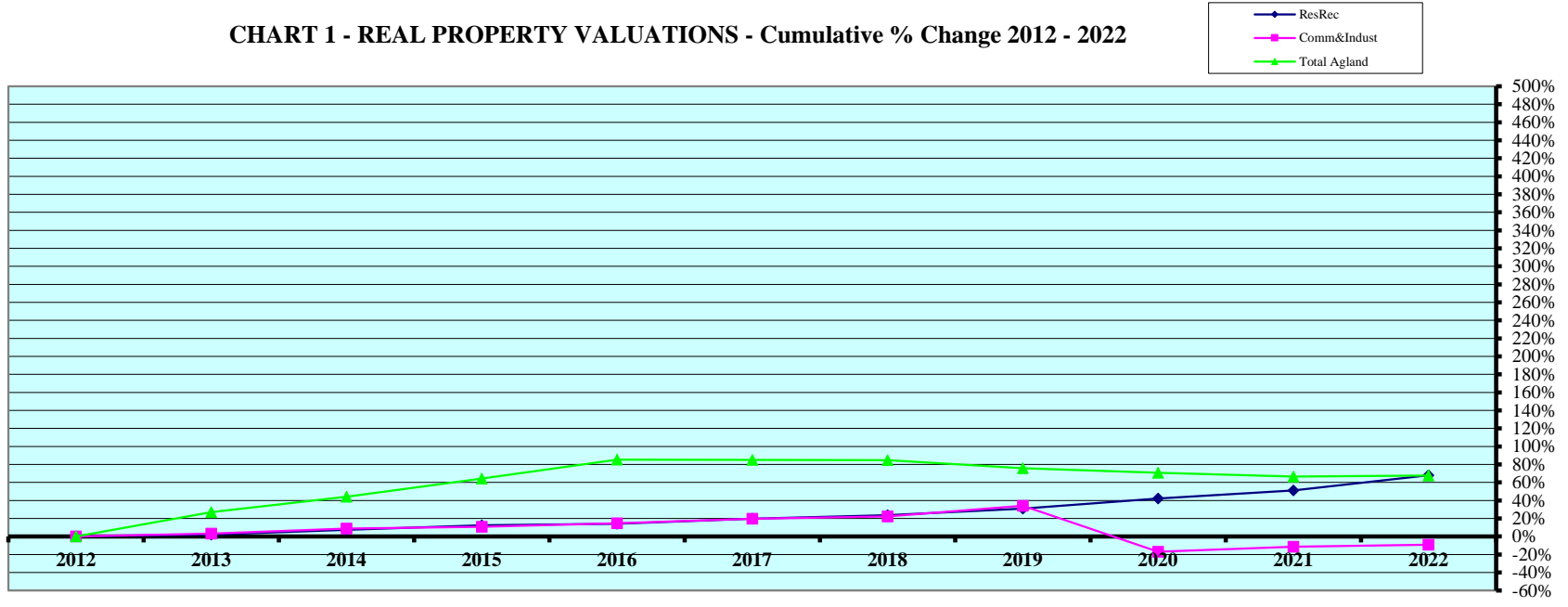
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2012 - 2022



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
2012	226,498,455	-	-	-	82,106,970	-	-	-	948,882,795	-	-	-
2013	231,427,060	4,928,605	2.18%	2.18%	84,824,440	2,717,470	3.31%	3.31%	1,206,057,260	257,174,465	27.10%	27.10%
2014	243,306,770	11,879,710	5.13%	7.42%	89,218,605	4,394,165	5.18%	8.66%	1,367,091,430	161,034,170	13.35%	44.07%
2015	254,394,350	11,087,580	4.56%	12.32%	90,890,450	1,671,845	1.87%	10.70%	1,558,443,105	191,351,675	14.00%	64.24%
2016	258,545,780	4,151,430	1.63%	14.15%	94,134,065	3,243,615	3.57%	14.65%	1,758,458,995	200,015,890	12.83%	85.32%
2017	271,163,715	12,617,935	4.88%	19.72%	98,201,965	4,067,900	4.32%	19.60%	1,756,698,430	-1,760,565	-0.10%	85.13%
2018	280,302,625	9,138,910	3.37%	23.75%	100,361,230	2,159,265	2.20%	22.23%	1,753,556,950	-3,141,480	-0.18%	84.80%
2019	296,768,320	16,465,695	5.87%	31.02%	110,112,270	9,751,040	9.72%	34.11%	1,668,672,255	-84,884,695	-4.84%	75.86%
2020	321,826,425	25,058,105	8.44%	42.09%	68,193,230	-41,919,040	-38.07%	-16.95%	1,619,209,840	-49,462,415	-2.96%	70.64%
2021	342,252,065	20,425,640	6.35%	51.11%	72,766,665	4,573,435	6.71%	-11.38%	1,580,064,280	-39,145,560	-2.42%	66.52%
2022	380,486,742	38,234,677	11.17%	67.99%	74,490,155	1,723,490	2.37%	-9.28%	1,591,514,745	11,450,465	0.72%	67.73%

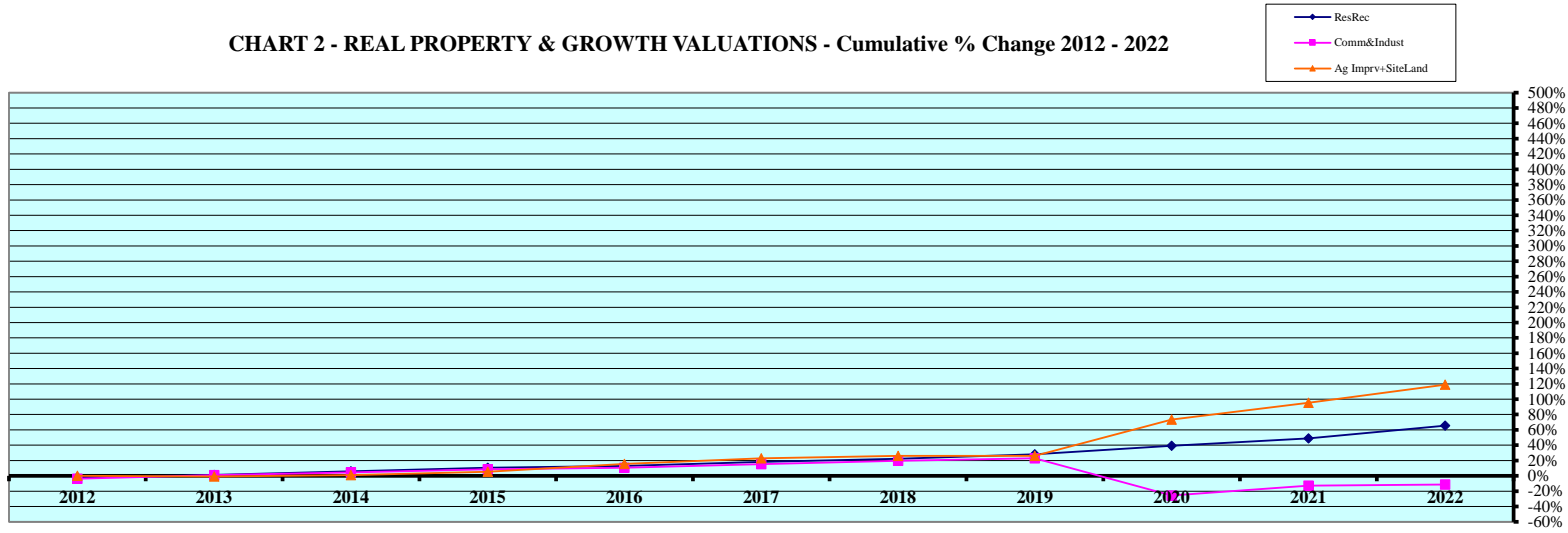
Rate Annual %chg: Residential & Recreational **5.32%** Commercial & Industrial **-0.97%** Agricultural Land **5.31%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	226,498,455	4,790,149	2.11%	221,708,306	-	-2.11%	82,106,970	2,954,825	3.60%	79,152,145	-	-3.60%
2013	231,427,060	2,163,140	0.93%	229,263,920	1.22%	1.22%	84,824,440	1,895,111	2.23%	82,929,329	1.00%	1.00%
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	5.88%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	4.48%
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	10.53%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	8.55%
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	12.85%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	10.49%
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	18.10%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	15.26%
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	22.18%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	19.55%
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	28.20%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	22.90%
2020	321,826,425	6,425,250	2.00%	315,401,175	6.28%	39.25%	68,193,230	7,110,400	10.43%	61,082,830	-44.53%	-25.61%
2021	342,252,065	5,104,355	1.49%	337,147,710	4.76%	48.85%	72,766,665	1,189,050	1.63%	71,577,615	4.96%	-12.82%
2022	380,486,742	5,693,500	1.50%	374,793,242	9.51%	65.47%	74,490,155	1,618,335	2.17%	72,871,820	0.14%	-11.25%
Rate Ann%chg	5.32%			Resid & Recreat w/o growth 3.79%			-0.97%			C & I w/o growth -3.65%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	65,363,320	42,820,105	108,183,425	4,665,965	4.31%	103,517,460	--	--
2013	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-0.86%	-0.86%
2014	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	0.79%
2015	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	5.23%
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	15.67%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	22.89%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	26.10%
2019	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	26.15%
2020	123,058,115	85,632,825	208,690,940	21,156,100	10.14%	187,534,840	34.91%	73.35%
2021	104,613,125	126,140,195	230,753,320	19,565,568	8.48%	211,187,752	1.20%	95.21%
2022	111,332,015	131,265,870	242,597,885	5,717,070	2.36%	236,880,815	2.66%	118.96%
Rate Ann%chg	5.47%	11.85%	8.41%	Ag Imprv+Site w/o growth			4.59%	

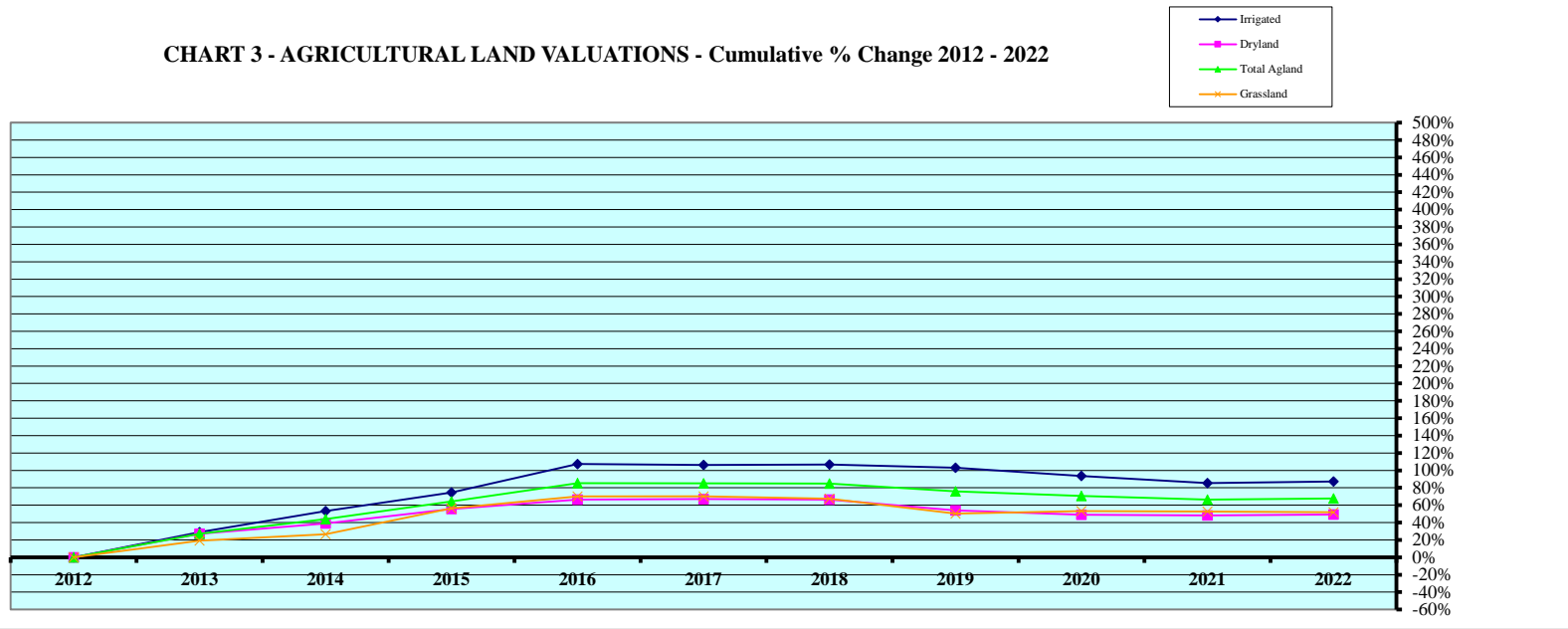
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2012 - 2022 CTL
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.
Prepared as of 12/29/2022

Cnty# 12
County BUTLER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	427,766,490	-	-	-	427,181,600	-	-	-	93,143,235	-	-	-
2013	551,286,185	123,519,695	28.88%	28.88%	543,017,175	115,835,575	27.12%	27.12%	110,986,790	17,843,555	19.16%	19.16%
2014	655,016,995	103,730,810	18.82%	53.12%	593,462,370	50,445,195	9.29%	38.93%	117,825,240	6,838,450	6.16%	26.50%
2015	747,092,455	92,075,460	14.06%	74.65%	664,737,035	71,274,665	12.01%	55.61%	145,568,875	27,743,635	23.55%	56.28%
2016	887,152,270	140,059,815	18.75%	107.39%	710,677,080	45,940,045	6.91%	66.36%	158,403,125	12,834,250	8.82%	70.06%
2017	882,309,865	-4,842,405	-0.55%	106.26%	713,624,180	2,947,100	0.41%	67.05%	158,531,645	128,520	0.08%	70.20%
2018	883,965,015	1,655,150	0.19%	106.65%	711,285,790	-2,338,390	-0.33%	66.51%	156,067,290	-2,464,355	-1.55%	67.56%
2019	868,205,650	-15,759,365	-1.78%	102.96%	658,082,320	-53,203,470	-7.48%	54.05%	140,078,870	-15,988,420	-10.24%	50.39%
2020	827,890,935	-40,314,715	-4.64%	93.54%	636,795,035	-21,287,285	-3.23%	49.07%	142,658,085	2,579,215	1.84%	53.16%
2021	792,727,590	-35,163,345	-4.25%	85.32%	633,270,560	-3,524,475	-0.55%	48.24%	142,331,155	-326,930	-0.23%	52.81%
2022	801,512,695	8,785,105	1.11%	87.37%	637,438,545	4,167,985	0.66%	49.22%	141,592,325	-738,830	-0.52%	52.02%

Rate Ann.%chg: Irrigated **6.48%** Dryland **4.08%** Grassland **4.28%**

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
2012	313,475	-	-	-	477,995	-	-	-	948,882,795	-	-	-
2013	306,120	-7,355	-2.35%	-2.35%	460,990	-17,005	-3.56%	-3.56%	1,206,057,260	257,174,465	27.10%	27.10%
2014	325,835	19,715	6.44%	3.94%	460,990	0	0.00%	-3.56%	1,367,091,430	161,034,170	13.35%	44.07%
2015	430,095	104,260	32.00%	37.20%	614,645	153,655	33.33%	28.59%	1,558,443,105	191,351,675	14.00%	64.24%
2016	680,040	249,945	58.11%	116.94%	1,546,480	931,835	151.61%	223.53%	1,758,458,995	200,015,890	12.83%	85.32%
2017	704,050	24,010	3.53%	124.60%	1,528,690	-17,790	-1.15%	219.81%	1,756,698,430	-1,760,565	-0.10%	85.13%
2018	726,915	22,865	3.25%	131.89%	1,511,940	-16,750	-1.10%	216.31%	1,753,556,950	-3,141,480	-0.18%	84.80%
2019	763,635	36,720	5.05%	143.60%	1,541,780	29,840	1.97%	222.55%	1,668,672,255	-84,884,695	-4.84%	75.86%
2020	2,193,245	1,429,610	187.21%	599.66%	9,672,540	8,130,760	527.36%	1923.57%	1,619,209,840	-49,462,415	-2.96%	70.64%
2021	2,184,525	-8,720	-0.40%	596.87%	9,550,450	-122,090	-1.26%	1898.02%	1,580,064,280	-39,145,560	-2.42%	66.52%
2022	1,736,265	-448,260	-20.52%	453.88%	9,234,915	-315,535	-3.30%	1832.01%	1,591,514,745	11,450,465	0.72%	67.73%

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

Rate Ann.%chg: Total Agric Land **5.31%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	427,268,210	127,335	3,355			430,004,635	155,529	2,765			73,856,235	51,448	1,436		
2013	550,241,355	129,974	4,233	26.17%	26.17%	544,132,340	152,069	3,578	29.42%	29.42%	93,970,985	52,010	1,807	25.86%	25.86%
2014	654,712,450	132,731	4,933	16.51%	47.00%	594,375,905	150,156	3,958	10.63%	43.17%	117,235,210	68,036	1,723	-4.63%	20.03%
2015	746,353,155	133,575	5,588	13.28%	66.52%	665,185,415	147,715	4,503	13.76%	62.88%	145,745,385	69,608	2,094	21.51%	45.85%
2016	887,714,965	134,449	6,603	18.17%	96.77%	710,913,470	148,286	4,794	6.46%	73.40%	158,204,325	68,310	2,316	10.61%	61.33%
2017	881,212,945	133,442	6,604	0.02%	96.81%	713,900,360	148,873	4,795	0.02%	73.44%	159,946,880	68,912	2,321	0.22%	61.68%
2018	883,383,425	134,158	6,585	-0.29%	96.24%	712,169,190	148,937	4,782	-0.29%	72.95%	155,868,450	67,809	2,299	-0.96%	60.12%
2019	868,955,475	134,645	6,454	-1.99%	92.33%	658,318,860	148,317	4,439	-7.17%	60.54%	141,190,520	67,765	2,084	-9.36%	45.14%
2020	828,281,110	134,323	6,166	-4.45%	83.77%	637,428,655	147,429	4,324	-2.59%	56.38%	142,735,700	67,208	2,124	1.93%	47.94%
2021	791,392,640	134,977	5,863	-4.92%	74.74%	634,989,985	147,058	4,318	-0.13%	56.18%	141,946,665	67,210	2,112	-0.56%	47.12%
2022	800,910,985	135,464	5,912	0.84%	76.20%	638,712,500	146,201	4,369	1.18%	58.01%	141,671,095	65,435	2,165	2.51%	50.82%

Rate Annual %chg Average Value/Acre: 5.83% 4.68% 4.19%

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
2012	291,910	973	300			17,472,370	18,588	940			948,893,360	353,873	2,681		
2013	303,150	1,011	300	0.00%	0.00%	17,393,075	18,467	942	0.20%	0.20%	1,206,040,905	353,530	3,411	27.22%	27.22%
2014	324,180	1,081	300	0.00%	0.00%	460,990	1,537	300	-68.15%	-68.09%	1,367,108,735	353,541	3,867	13.35%	44.21%
2015	430,110	1,075	400	33.33%	33.33%	614,655	1,537	400	33.34%	-57.45%	1,558,328,720	353,510	4,408	14.00%	64.39%
2016	674,370	1,124	600	50.03%	100.03%	1,554,220	1,554	1,000	150.00%	6.38%	1,759,061,350	353,724	4,973	12.81%	85.46%
2017	697,500	1,162	600	0.00%	100.02%	1,528,100	1,536	995	-0.50%	5.85%	1,757,285,785	353,926	4,965	-0.16%	85.17%
2018	718,390	1,197	600	0.00%	100.02%	1,511,940	1,520	995	-0.01%	5.84%	1,753,651,395	353,621	4,959	-0.12%	84.94%
2019	763,610	1,273	600	0.00%	100.02%	1,531,190	1,539	995	0.01%	5.85%	1,670,759,655	353,538	4,726	-4.70%	76.24%
2020	2,185,785	2,776	787	31.21%	162.46%	9,653,185	2,410	4,005	302.56%	326.10%	1,620,284,435	354,146	4,575	-3.19%	70.62%
2021	2,184,615	2,781	786	-0.21%	161.90%	9,576,745	2,045	4,684	16.94%	398.29%	1,580,090,650	354,070	4,463	-2.46%	66.43%
2022	1,754,030	2,302	762	-3.03%	153.96%	9,239,910	1,326	6,967	48.75%	641.19%	1,592,288,520	350,727	4,540	1.73%	69.31%

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BUTLER

Rate Annual %chg Average Value/Acre: 5.41%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,369	BUTLER	109,302,891	48,556,895	36,398,986	351,471,642	60,292,090	14,198,065	29,015,100	1,591,514,745	111,332,015	131,265,870	1,599,735	2,484,948,034
cnty sectorvalue % of total value:		4.40%	1.95%	1.46%	14.14%	2.43%	0.57%	1.17%	64.05%	4.48%	5.28%	0.06%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
69	ABIE	907,044	9,690	407	2,139,855	119,615	0	0	7,115	0	21,060	0	3,204,786
0.82%	%sector of county sector	0.83%	0.02%	0.00%	0.61%	0.20%			0.00%		0.02%		0.13%
	%sector of municipality	28.30%	0.30%	0.01%	66.77%	3.73%			0.22%		0.66%		100.00%
435	BELLWOOD	613,888	264,532	349,330	16,305,355	4,431,790	0	0	6,320	0	0	0	21,971,215
5.20%	%sector of county sector	0.56%	0.54%	0.96%	4.64%	7.35%			0.00%				0.88%
	%sector of municipality	2.79%	1.20%	1.59%	74.21%	20.17%			0.03%				100.00%
332	BRAINARD	1,367,703	394,261	1,073,834	18,422,742	6,051,335	0	0	8,960	0	0	0	27,318,835
3.97%	%sector of county sector	1.25%	0.81%	2.95%	5.24%	10.04%			0.00%				1.10%
	%sector of municipality	5.01%	1.44%	3.93%	67.44%	22.15%			0.03%				100.00%
99	BRUNO	540,583	149,547	6,276	2,447,270	382,395	0	0	159,980	94,710	40,865	0	3,821,626
1.18%	%sector of county sector	0.49%	0.31%	0.02%	0.70%	0.63%			0.01%	0.09%	0.03%		0.15%
	%sector of municipality	14.15%	3.91%	0.16%	64.04%	10.01%			4.19%	2.48%	1.07%		100.00%
2,922	DAVID CITY	12,414,250	2,403,034	1,378,822	132,323,465	20,792,650	14,198,065	0	234,725	0	464,090	0	184,209,101
34.91%	%sector of county sector	11.36%	4.95%	3.79%	37.65%	34.49%	100.00%		0.01%		0.35%		7.41%
	%sector of municipality	6.74%	1.30%	0.75%	71.83%	11.29%	7.71%		0.13%		0.25%		100.00%
204	DWIGHT	266,495	117,934	4,949	10,071,760	1,411,090	0	0	62,770	0	0	0	11,934,998
2.44%	%sector of county sector	0.24%	0.24%	0.01%	2.87%	2.34%			0.00%				0.48%
	%sector of municipality	2.23%	0.99%	0.04%	84.39%	11.82%			0.53%				100.00%
54	GARRISON	189,194	111,306	315,662	1,192,395	3,059,805	0	0	28,255	1,680	500	0	4,898,797
0.65%	%sector of county sector	0.17%	0.23%	0.87%	0.34%	5.07%			0.00%	0.00%	0.00%		0.20%
	%sector of municipality	3.86%	2.27%	6.44%	24.34%	62.46%			0.58%	0.03%	0.01%		100.00%
88	LINWOOD	91,126	0	0	1,601,710	217,035	0	0	600,655	23,000	40,385	0	2,573,911
1.05%	%sector of county sector	0.08%			0.46%	0.36%			0.04%	0.02%	0.03%		0.10%
	%sector of municipality	3.54%			62.23%	8.43%			23.34%	0.89%	1.57%		100.00%
127	OCTAVIA	1,061	129,424	5,431	3,051,505	21,900	0	0	125,180	0	4,090	0	3,338,591
1.52%	%sector of county sector	0.00%	0.27%	0.01%	0.87%	0.04%			0.01%		0.00%		0.13%
	%sector of municipality	0.03%	3.88%	0.16%	91.40%	0.66%			3.75%		0.12%		100.00%
374	RISING CITY	532,934	554,881	541,791	14,388,175	5,293,390	0	0	145,030	0	5,640	0	21,461,841
4.47%	%sector of county sector	0.49%	1.14%	1.49%	4.09%	8.78%			0.01%		0.00%		0.86%
	%sector of municipality	2.48%	2.59%	2.52%	67.04%	24.66%			0.68%		0.03%		100.00%
43	SURPRISE	21,821	128,233	5,381	1,022,430	176,365	0	0	655,785	99,135	26,040	0	2,135,190
0.51%	%sector of county sector	0.02%	0.26%	0.01%	0.29%	0.29%			0.04%	0.09%	0.02%		0.09%
	%sector of municipality	1.02%	6.01%	0.25%	47.88%	8.26%			30.71%	4.64%	1.22%		100.00%
171	ULYSSES	292,101	285,474	328,230	3,071,460	1,743,175	0	0	7,235	0	0	0	5,727,675
2.04%	%sector of county sector	0.27%	0.59%	0.90%	0.87%	2.89%			0.00%				0.23%
	%sector of municipality	5.10%	4.98%	5.73%	53.62%	30.43%			0.13%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,919	Total Municipalities	17,238,201	4,548,316	4,010,113	206,038,130	43,700,548	14,198,066	0	2,042,011	218,525	602,670	0	292,596,578
58.77%	%all municip.sectors of cnty	15.77%	9.37%	11.02%	58.62%	72.48%	100.00%		0.13%	0.20%	0.46%		11.77%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

12 BUTLER

Total Real Property Sum Lines 17, 25, & 30	Records : 8,737	Value : 2,543,967,770	Growth 11,187,065	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	246	1,926,760	0	0	599	8,415,490	845	10,342,250	
02. Res Improve Land	2,077	29,314,300	0	0	692	17,051,670	2,769	46,365,970	
03. Res Improvements	2,120	207,532,890	0	0	780	140,548,485	2,900	348,081,375	
04. Res Total	2,366	238,773,950	0	0	1,379	166,015,645	3,745	404,789,595	4,511,560
% of Res Total	63.18	58.99	0.00	0.00	36.82	41.01	42.86	15.91	40.33
05. Com UnImp Land	55	578,070	0	0	10	5,080,810	65	5,658,880	
06. Com Improve Land	277	2,967,620	0	0	29	1,491,795	306	4,459,415	
07. Com Improvements	297	44,210,300	0	0	41	9,248,255	338	53,458,555	
08. Com Total	352	47,755,990	0	0	51	15,820,860	403	63,576,850	620,005
% of Com Total	87.34	75.12	0.00	0.00	12.66	24.88	4.61	2.50	5.54
09. Ind UnImp Land	2	37,015	0	0	0	0	2	37,015	
10. Ind Improve Land	9	1,198,540	0	0	0	0	9	1,198,540	
11. Ind Improvements	9	13,307,465	0	0	0	0	9	13,307,465	
12. Ind Total	11	14,543,020	0	0	0	0	11	14,543,020	87,225
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.13	0.57	0.78
13. Rec UnImp Land	0	0	0	0	100	6,649,700	100	6,649,700	
14. Rec Improve Land	0	0	0	0	78	5,846,615	78	5,846,615	
15. Rec Improvements	0	0	0	0	264	24,112,170	264	24,112,170	
16. Rec Total	0	0	0	0	364	36,608,485	364	36,608,485	359,255
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	4.17	1.44	3.21
Res & Rec Total	2,366	238,773,950	0	0	1,743	202,624,130	4,109	441,398,080	4,870,815
% of Res & Rec Total	57.58	54.09	0.00	0.00	42.42	45.91	47.03	17.35	43.54
Com & Ind Total	363	62,299,010	0	0	51	15,820,860	414	78,119,870	707,230
% of Com & Ind Total	87.68	79.75	0.00	0.00	12.32	20.25	4.74	3.07	6.32
17. Taxable Total	2,729	301,072,960	0	0	1,794	218,444,990	4,523	519,517,950	5,578,045
% of Taxable Total	60.34	57.95	0.00	0.00	39.66	42.05	51.77	20.42	49.86

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	37	4,249,655	4,021,655	0	0	0
19. Commercial	27	4,980,895	435,605	0	0	0
20. Industrial	3	10,702,980	7,277,205	0	0	0
21. Other	5	544,655	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	37	4,249,655	4,021,655
19. Commercial	0	0	0	27	4,980,895	435,605
20. Industrial	0	0	0	3	10,702,980	7,277,205
21. Other	0	0	0	5	544,655	0
22. Total Sch II				72	20,478,185	11,734,465

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	3	1,290,330	3	1,290,330	14,030
24. Non-Producing	0	0	0	0	1	425,090	1	425,090	0
25. Total	0	0	0	0	4	1,715,420	4	1,715,420	14,030

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	278	0	444	722

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	116	4,413,300	0	0	2,657	1,171,320,655	2,773	1,175,733,955
28. Ag-Improved Land	11	1,207,290	0	0	1,341	626,053,795	1,352	627,261,085
29. Ag Improvements	13	537,805	0	0	1,424	219,201,555	1,437	219,739,360

30. Ag Total				4,210	2,022,734,400
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	1.48	24,680	0	0.00	0	
32. HomeSite Improv Land	3	4.00	92,000	0	0.00	0	
33. HomeSite Improvements	3	0.00	409,555	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	5	2.80	10,065	0	0.00	0	
36. FarmSite Improv Land	9	13.35	54,275	0	0.00	0	
37. FarmSite Improvements	13	0.00	128,250	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	25	30.02	0	0	0.00	0	
40. Other- Non Ag Use	1	1.00	544,655	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	34	35.30	829,000	36	36.78	853,680	
32. HomeSite Improv Land	711	719.85	16,635,690	714	723.85	16,727,690	
33. HomeSite Improvements	738	0.00	105,340,765	741	0.00	105,750,320	2,375,850
34. HomeSite Total				777	760.63	123,331,690	
35. FarmSite UnImp Land	58	99.77	565,690	63	102.57	575,755	
36. FarmSite Improv Land	1,251	2,844.71	13,851,595	1,260	2,858.06	13,905,870	
37. FarmSite Improvements	1,394	0.00	113,860,790	1,407	0.00	113,989,040	3,219,140
38. FarmSite Total				1,470	2,960.63	128,470,665	
39. Road & Ditches	3,489	7,596.20	0	3,514	7,626.22	0	
40. Other- Non Ag Use	87	1,675.17	4,571,160	88	1,676.17	5,115,815	
41. Total Section VI				2,247	13,023.65	256,918,170	5,594,990

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	812,940	2	316.95	812,940

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	55,111.59	40.57%	373,288,950	44.55%	6,773.33
46. 1A	21,799.17	16.05%	136,209,265	16.26%	6,248.37
47. 2A1	17,048.95	12.55%	104,169,860	12.43%	6,110.05
48. 2A	14,292.53	10.52%	84,738,750	10.11%	5,928.88
49. 3A1	2,301.53	1.69%	12,864,060	1.54%	5,589.35
50. 3A	7,573.65	5.57%	40,237,095	4.80%	5,312.77
51. 4A1	9,531.25	7.02%	47,012,285	5.61%	4,932.44
52. 4A	8,196.30	6.03%	39,399,665	4.70%	4,807.01
53. Total	135,854.97	100.00%	837,919,930	100.00%	6,167.75
Dry					
54. 1D1	32,791.07	22.54%	213,141,955	28.18%	6,500.00
55. 1D	26,834.02	18.44%	158,320,640	20.93%	5,900.00
56. 2D1	13,556.09	9.32%	76,583,620	10.12%	5,649.39
57. 2D	7,941.78	5.46%	44,077,135	5.83%	5,550.03
58. 3D1	5,713.93	3.93%	30,283,855	4.00%	5,300.00
59. 3D	15,981.37	10.98%	76,710,505	10.14%	4,800.00
60. 4D1	20,392.09	14.01%	76,472,035	10.11%	3,750.08
61. 4D	22,299.97	15.33%	80,839,075	10.69%	3,625.08
62. Total	145,510.32	100.00%	756,428,820	100.00%	5,198.45
Grass					
63. 1G1	31,188.21	47.94%	86,114,250	53.63%	2,761.12
64. 1G	5,275.77	8.11%	14,380,875	8.96%	2,725.83
65. 2G1	9,402.54	14.45%	25,287,355	15.75%	2,689.42
66. 2G	731.76	1.12%	1,953,760	1.22%	2,669.95
67. 3G1	672.01	1.03%	1,505,210	0.94%	2,239.86
68. 3G	0.32	0.00%	800	0.00%	2,500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	17,791.15	27.35%	31,326,135	19.51%	1,760.77
71. Total	65,061.76	100.00%	160,568,385	100.00%	2,467.94
Irrigated Total					
	135,854.97	38.83%	837,919,930	47.45%	6,167.75
Dry Total					
	145,510.32	41.59%	756,428,820	42.84%	5,198.45
Grass Total					
	65,061.76	18.59%	160,568,385	9.09%	2,467.94
72. Waste	2,135.53	0.61%	1,599,495	0.09%	748.99
73. Other	1,331.97	0.38%	9,299,600	0.53%	6,981.84
74. Exempt	1,506.05	0.43%	0	0.00%	0.00
75. Market Area Total	349,894.55	100.00%	1,765,816,230	100.00%	5,046.71

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	335.37	2,040,675	0.00	0	135,519.60	835,879,255	135,854.97	837,919,930
77. Dry Land	444.73	2,569,775	0.00	0	145,065.59	753,859,045	145,510.32	756,428,820
78. Grass	119.80	283,620	0.00	0	64,941.96	160,284,765	65,061.76	160,568,385
79. Waste	1.41	845	0.00	0	2,134.12	1,598,650	2,135.53	1,599,495
80. Other	0.00	0	0.00	0	1,331.97	9,299,600	1,331.97	9,299,600
81. Exempt	559.86	0	0.00	0	946.19	0	1,506.05	0
82. Total	901.31	4,894,915	0.00	0	348,993.24	1,760,921,315	349,894.55	1,765,816,230

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	135,854.97	38.83%	837,919,930	47.45%	6,167.75
Dry Land	145,510.32	41.59%	756,428,820	42.84%	5,198.45
Grass	65,061.76	18.59%	160,568,385	9.09%	2,467.94
Waste	2,135.53	0.61%	1,599,495	0.09%	748.99
Other	1,331.97	0.38%	9,299,600	0.53%	6,981.84
Exempt	1,506.05	0.43%	0	0.00%	0.00
Total	349,894.55	100.00%	1,765,816,230	100.00%	5,046.71

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Abie	7	6,185	50	71,895	50	2,625,980	57	2,704,060	128,715
83.2 Acreage	570	7,636,560	580	13,598,925	598	107,910,440	1,168	129,145,925	2,608,730
83.3 Adamy Subdivision	2	56,975	14	474,785	14	4,286,685	16	4,818,445	78,110
83.4 Bay Meadows Trlr Crt	0	0	0	0	7	100,185	7	100,185	0
83.5 Bellwood	16	83,900	178	1,200,100	190	17,105,165	206	18,389,165	71,850
83.6 Bellwood Lakes	1	99,930	2	590,110	55	3,066,465	56	3,756,505	28,280
83.7 Benesch Lakes	1	188,490	1	298,305	26	562,715	27	1,049,510	17,385
83.8 Bow Strings	14	597,335	7	312,790	7	2,114,500	21	3,024,625	366,385
83.9 Brainard	24	311,390	165	2,151,880	166	19,394,210	190	21,857,480	33,820
83.10 Brandenburgh Lakes	2	900,200	0	0	87	12,810,405	89	13,710,605	148,485
83.11 Bruno	21	51,665	66	100,225	67	2,582,625	88	2,734,515	69,745
83.12 Clear Lake	3	31,680	42	1,516,840	42	8,866,485	45	10,415,005	14,330
83.13 Clearwater	1	111,375	0	0	6	351,230	7	462,605	0
83.14 Cornell Subdivision	0	0	6	267,025	6	1,140,730	6	1,407,755	9,020
83.15 David City	39	964,130	1,033	22,539,295	1,030	128,037,150	1,069	151,540,575	586,735
83.16 Dwight	12	76,750	117	1,111,495	117	10,824,890	129	12,013,135	127,440
83.17 Gans Lake	15	444,280	22	680,450	25	2,007,730	40	3,132,460	40,880
83.18 Garrison	6	9,930	35	65,085	35	1,415,295	41	1,490,310	31,940
83.19 Jarecki Lake	2	410,095	1	27,000	34	5,688,685	36	6,125,780	107,575
83.20 Jarecki Subdivision	0	0	13	349,320	13	1,939,685	13	2,289,005	0
83.21 Lakeside Estates	0	0	0	0	27	484,445	27	484,445	0
83.22 Linwood	32	96,595	47	164,155	49	1,454,250	81	1,715,000	11,995
83.23 Loma	7	9,480	11	23,810	12	349,190	19	382,480	0
83.24 Octavia	10	50,830	58	90,365	61	3,458,510	71	3,599,705	8,275
83.25 Rising City	31	176,240	184	1,466,905	184	14,549,265	215	16,192,410	194,855
83.26 Riverside Meadows	13	382,710	14	397,155	14	2,824,460	27	3,604,325	48,060
83.27 Riverview Lake Sub	8	124,265	26	814,760	26	1,988,520	34	2,927,545	79,990
83.28 Rural Recreational	59	4,034,560	21	3,045,415	35	4,224,555	94	11,304,530	15,480
83.29 Shyla Subdivison	1	37,255	2	71,185	2	577,630	3	686,070	19,980
83.30 Smokie L Lake	0	0	1	293,375	28	3,016,965	28	3,310,340	20,390
83.31 Surprise	12	15,115	25	48,155	25	1,107,115	37	1,170,385	365
83.32 Ulysses	36	84,030	120	308,995	120	4,494,420	156	4,887,445	2,000
83.33 Valley Heights	0	0	6	132,785	6	832,965	6	965,750	0
84 Residential Total	945	16,991,950	2,847	52,212,585	3,164	372,193,545	4,109	441,398,080	4,870,815

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 David City-commercial	18	518,040	148	3,541,030	155	35,168,585	173	39,227,655	268,410
85.2 Other Commercial	49	5,177,855	167	2,116,925	192	31,597,435	241	38,892,215	438,820
86 Commercial Total	67	5,695,895	315	5,657,955	347	66,766,020	414	78,119,870	707,230

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	27,087.04	64.43%	72,990,510	65.19%	2,694.67
88. 1G	4,698.05	11.17%	12,546,605	11.21%	2,670.60
89. 2G1	8,147.42	19.38%	21,333,675	19.05%	2,618.46
90. 2G	661.25	1.57%	1,733,405	1.55%	2,621.41
91. 3G1	622.94	1.48%	1,355,540	1.21%	2,176.04
92. 3G	0.32	0.00%	800	0.00%	2,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	824.20	1.96%	1,998,740	1.79%	2,425.07
95. Total	42,041.22	100.00%	111,959,275	100.00%	2,663.08
CRP					
96. 1C1	4,101.17	67.12%	13,123,740	67.49%	3,200.00
97. 1C	577.72	9.46%	1,834,270	9.43%	3,175.02
98. 2C1	1,255.12	20.54%	3,953,680	20.33%	3,150.04
99. 2C	70.51	1.15%	220,355	1.13%	3,125.16
100. 3C1	49.07	0.80%	149,670	0.77%	3,050.13
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	56.39	0.92%	164,945	0.85%	2,925.08
104. Total	6,109.98	100.00%	19,446,660	100.00%	3,182.77
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	16,910.56	100.00%	29,162,450	100.00%	1,724.51
113. Total	16,910.56	100.00%	29,162,450	100.00%	1,724.51
<hr/>					
Grass Total	42,041.22	64.62%	111,959,275	69.73%	2,663.08
CRP Total	6,109.98	9.39%	19,446,660	12.11%	3,182.77
Timber Total	16,910.56	25.99%	29,162,450	18.16%	1,724.51
114. Market Area Total	65,061.76	100.00%	160,568,385	100.00%	2,467.94

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

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	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	351,471,642	404,789,595	53,317,953	15.17%	4,511,560	13.89%
02. Recreational	29,015,100	36,608,485	7,593,385	26.17%	359,255	24.93%
03. Ag-Homesite Land, Ag-Res Dwelling	111,332,015	123,331,690	11,999,675	10.78%	2,375,850	8.64%
04. Total Residential (sum lines 1-3)	491,818,757	564,729,770	72,911,013	14.82%	7,246,665	13.35%
05. Commercial	60,292,090	63,576,850	3,284,760	5.45%	620,005	4.42%
06. Industrial	14,198,065	14,543,020	344,955	2.43%	87,225	1.82%
07. Total Commercial (sum lines 5-6)	74,490,155	78,119,870	3,629,715	4.87%	707,230	3.92%
08. Ag-Farmsite Land, Outbuildings	126,568,505	128,470,665	1,902,160	1.50%	3,219,140	-1.04%
09. Minerals	1,599,735	1,715,420	115,685	7.23	14,030	6.35%
10. Non Ag Use Land	4,697,365	5,115,815	418,450	8.91%		
11. Total Non-Agland (sum lines 8-10)	132,865,605	135,301,900	2,436,295	1.83%	3,233,170	-0.60%
12. Irrigated	801,512,695	837,919,930	36,407,235	4.54%		
13. Dryland	637,438,545	756,428,820	118,990,275	18.67%		
14. Grassland	141,592,325	160,568,385	18,976,060	13.40%		
15. Wasteland	1,736,265	1,599,495	-136,770	-7.88%		
16. Other Agland	9,234,915	9,299,600	64,685	0.70%		
17. Total Agricultural Land	1,591,514,745	1,765,816,230	174,301,485	10.95%		
18. Total Value of all Real Property (Locally Assessed)	2,290,689,262	2,543,967,770	253,278,508	11.06%	11,187,065	10.57%

2023 Assessment Survey for Butler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$227,141
7.	Adopted budget, or granted budget if different from above:
	\$227,141 This does not include benefits; health insurance
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$49,006 (does not include benefits, health insurance.
10.	Part of the assessor's budget that is dedicated to the computer system:
	0. This comes from county data processing, not the assessor's budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$850
12.	Amount of last year's assessor's budget not used:
	Assessor's budget \$9,710 Reappraisal budget \$3,029

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Butler County

1.	Valuation data collection done by:																						
	Assessor and Staff																						
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	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																											
6.	Describe the methodology used to determine the residential lot values?																																																											
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.																																																											
7.	How are rural residential site values developed?																																																											
	The county studies vacant lot sales.																																																											
8.	Are there form 191 applications on file?																																																											
	No																																																											
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	Presently, there are two minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																											
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Valuation Grouping; Description of unique characteristics:

---The assessor considers the assessor locations and some particular subdivisions as unique. Each has characteristics that define their individual market. The predominant characteristics that separate them are location, schools, commercial activity, and present use.

2023 Commercial Assessment Survey for Butler County

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

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

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

2023 Agricultural Assessment Survey for Butler County

1.	Valuation data collection done by:							
	Assessor and Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2018-2022						
	----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place.							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$23,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$24,000, but the two types of sites are the same within those locations.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A study of vacant land sales are used for the specific use if available.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	Intensive use and flooded properties							
	<u>If your county has special value applications, please answer the following</u>							

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

BUTLER COUNTY
2022 PLAN OF ASSESSMENT
For tax year 2023, 2024 & 2025

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2022:

Property Class	Median	COD	PRD
Residential	93%	12.77	100.95
Commercial	100%	15.13	114.77
Agricultural Land	71%	13.99	100.93

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

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

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

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

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

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

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2022 County Abstract, Butler County consists of the following real property types:

Residential	\$351,534,482
Recreational	\$29,129,665
Ag-Homesite Land, Ag-Res Dwelling	\$111,937,375
Total Residential	\$492,601,522
Commercial	\$60,530,600
Industrial	\$14,241,080
Total Commercial	\$74,771,680
Ag-Farm-site Land, Outbuildings	\$126,599,435
Minerals	\$1,599,735
Non-Ag Use Land	\$3,859,825
Total Non-Acland	\$132,058,995

Agricultural land	Taxable Acres	Total Value
Irrigated Acres	135,463.52	800,910,985
Dry Acres	146,200.50	638,712,500
Grass Acres	42,261.39	97,932.610
Waste Acres	2,302.41	1,754,030
Other Acres (Accretion, Flood, Ag Intensive)	1326.20	9,239,910
CRP	6,284.01	18,416,965
Timber	16,889.44	25,321,520
Ag Exempt Acres	1,224.02	-----
Total Acres	351,951.49	1,592,288,520

Total Value of all Real Property (locally Assessed) \$2,291,720,717

For more information see 2022 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

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

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor's office and serves as additional information for this report. The 2022 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Office Staff and Budget Information

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

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

RECORD MAINTENANCE/RESPONSIBILITIES

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

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

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

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

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

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

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

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

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

“Sales Books” are continually kept updated reflecting current sales in agricultural, residential, commercial & miscellaneous properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff.

It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

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

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

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

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

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

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

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

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

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

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

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

REPORT GENERATION

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

County Abstract of Assessment for Real Property
Certify completion of real property assessment roll & publish in newspaper
Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
Prepare the plan of assessment for the next 3 assessment years
File 3-year plan of Assessment with the County Board of Equalization
Review the ownership and use of all cemetery real property and report such review to the County Board
Certification of Values to Political Subdivisions
School District Taxable Value Report
Deliver Tax Rolls to Treasurer
Certificate of Taxes Levied
Assessor Survey
Sales information including rosters & annual Assessed Value Update w/Abstract

PERSONAL PROPERTY

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

SALES REVIEW/VERIFICATION

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

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

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

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

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

EDUCATION

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

REAL PROPERTY

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

The Rotation review for 2023:

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

Commercial – David City and any commercial within the townships for 2023 rotational review

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

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

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

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

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

The Rotation review for 2024:

Residential – Rising City, Brainard, Ulysses & Dwight as part of the 6-year inspection
Commercial – Rising City, Brainard, Ulysses & Dwight and any commercial within the townships for 2024 rotational review.

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

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

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

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

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

The Rotation review for 2025:

Residential – Abie, Bruno & Linwood as part of the 6-year inspection

Commercial – Abie, Bruno & Linwood and any commercial within the townships for 2025 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Oak Creek & Richardson Townships as part of the 6-year inspection.

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

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

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

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

Respectfully submitted:

Signature: *Vickie Donoghue*

Vickie Donoghue
Butler County Assessor
June 7, 2022

Filed with the County Board of Equalization,

Date: 6-21-22



Anthony Whitmore, Chairman