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DEPARTMENT OF REVENUE

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

KIMBALL 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 Kimball 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 Kimball 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,

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

cc: Sherry Winstrom, Kimball 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.

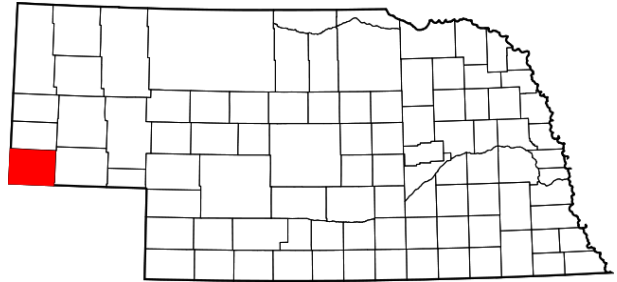
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

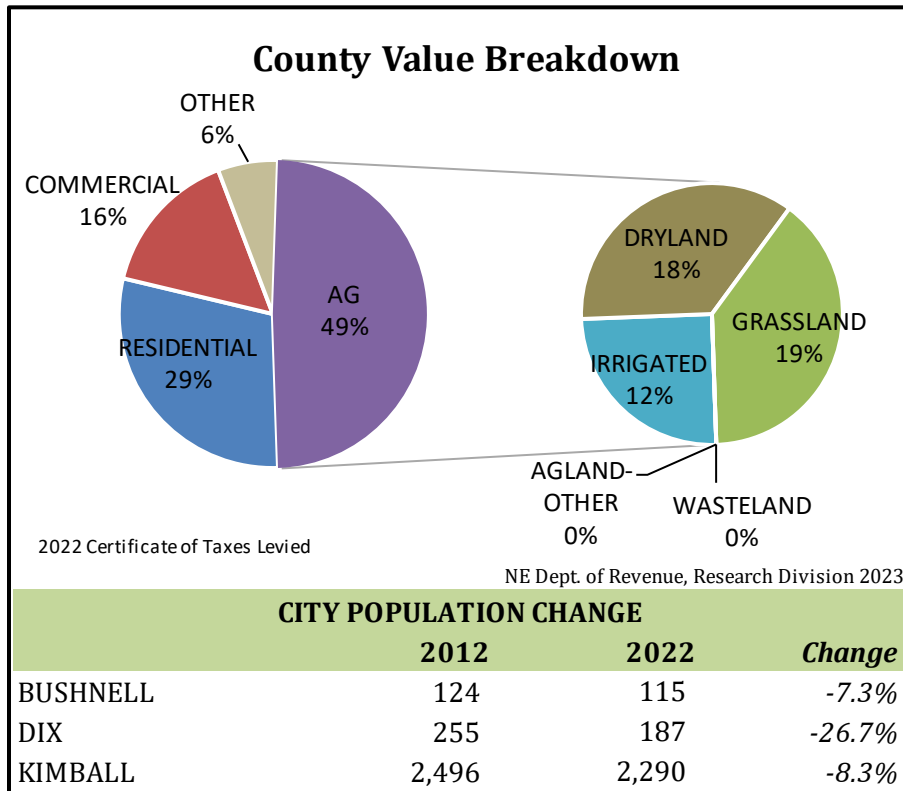
**Further information may be found in Exhibit 94*

County Overview

With a total area of 952 square miles, Kimball County has 3,412 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 770% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$81,972 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kimball County are located in and around the county seat of Kimball. According to the latest information available from the U.S. Census Bureau, there are 120 employer establishments with total employment of 1,165, an increase of 20% in total employment from 2019.



Approximately 51% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the land in the county. Kimball County is included in the South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Kimball County ranks second in winter wheat for grain, proso millet, and all wheat for grain (USDA AgCensus).

2023 Residential Correlation for Kimball County

Assessment Actions

Assessment actions were taken to address the residential property class for the current assessment year. This includes the review of residential improvements in all residential valuation groups. After the review, a new lot study, cost index, and depreciation table was implemented for all valuation groups.

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 Kimball County residential sale verification and qualification process consists of a questionnaire mailed to both the buyer and seller. The rate of questionnaire return is approximately 70%. An office staff member initiates a telephone follow-up if there are further questions arising from the returned document. Sale usability rates are above the statewide usability average. Further review of the sales deemed non-qualified indicates that all have compelling documentation for their disqualification. Therefore, all qualified residential sales were made available for current measurement purposes.

The residential lot review was completed for all residential valuation groups for the current assessment year. Cost and depreciation tables were updated to 2022. Kimball County is current with the statutorily required six-year inspection and review cycle.

Residential property is classified into four valuation groups: The City of Kimball constitutes Valuation Group 10, Bushnell and Dix are designated Valuation Groups 20 and 30 respectively and the rural properties are Valuation Group 80. These designations generally mirror residential sales activity.

An updated written valuation methodology was submitted by the county assessor in 2022.

Description of Analysis

Four valuation groups are used to delineate the residential property class in Kimball County.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

2023 Residential Correlation for Kimball County

Analysis of the residential statistical profile reveals 137 qualified sales, the median and mean measures of central tendency are within acceptable range. The weighted mean is three points below the acceptable range. Both the COD and PRD are above their recommended ranges. Examination of the sales by sale price range may suggest assessment regressivity, this will be further reviewed with the county assessor as part of the assessment practices review.

Examination of sales by valuation group, indicates that only Valuation Groups 10 and 80 have medians within acceptable range. Valuation Group 20 is slightly above acceptable range. However, further examination of the ten sales indicates that a low dollar sale that sold twice skewed the median. The hypothetical removal of this sale moves the median to 100%, the mean to 95% and the weighted mean remains the same. The COD remains at 16%, but the PRD drops to 104%.

Comparison of the change in the statistics indicates and the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates all residential properties changed similarly, which validates the assessment actions to address residential property.

Equalization and Quality of Assessment

Based on all available information that includes the statistical profile analysis and the review of assessment practices, the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	110	94.35	94.67	89.26	24.55	106.06
20	10	100.71	97.61	89.00	16.20	109.67
30	6	90.15	103.80	94.78	47.90	109.52
80	11	93.69	89.95	84.30	17.47	106.70
____ALL____	137	96.15	94.90	88.80	24.07	106.87

Level of Value

Based on analysis of all available information, the level of value for the residential property in Kimball County is 96%.

2023 Commercial Correlation for Kimball County

Assessment Actions

For assessment year 2023, only routine appraisal maintenance was conducted for the commercial property class.

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 sale usability rate is near the statewide average rate. However, at the time of the Abstract of Assessment, Form 45 (Abstract) it was discovered that three commercial sales should have been disqualified due to substantial changes made to the properties after their purchase. While these sales were ultimately corrected, the county assessor should ensure that qualification changes are made timelier in the future.

The last complete review of commercial lots occurred in 2017. The commercial cost index and depreciation tables are dated 2016 and need to be updated. The lot study, cost and depreciation schedules are updated when commercial property is reviewed during the required six-year inspection and review cycle. The commercial review is scheduled for 2024.

Commercial property in Kimball County is categorized by four valuation groups, based on assessor location. Valuation Group 10 consists of the City of Kimball; Valuation Group 20 is Bushnell; Valuation Group 30 represents Dix, and all remaining commercial property falls into Valuation Group 80. There are rarely sales of commercial property outside of Kimball.

Description of Analysis

Four valuation groups have been established for the commercial property class in Kimball County.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

Review of the commercial statistical profile reveals 22 qualified sales, and both the median and the mean measures of central tendency are within the acceptable range. The weighted mean is below the acceptable range but is affected by extreme low outlying ratio. This extreme low ratio

2023 Commercial Correlation for Kimball County

is found in Valuation Group 80, when the sale is removed, all three measures of central tendency are within range, and the PRD improves by seven percentage points. All but one of the sales lie in Valuation Group 1, making examination of the Valuation Group substrata irrelevant.

Comparison of the percent change from the preliminary to the final assessed value indicates a positive 4% change. Examination of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates that the commercial property base increased by less than 1%. The difference between the sample and the base is the result of pick-up work.

Equalization and Quality of Assessment

Based on all available information that includes the analysis of the statistical profile and the current assessment practices, commercial property in Kimball County is valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	21	99.36	98.99	95.11	20.16	104.08
80	1	45.49	45.49	45.49	00.00	100.00
____ALL____	22	99.28	96.56	87.14	21.72	110.81

Level of Value

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

2023 Agricultural Correlation for Kimball County

Assessment Actions

Assessment actions taken to address agricultural land for the current assessment year included: increasing dryland in agricultural Market Area 1 by 13%, and increasing land enrolled in Conservation Reserve Program (CRP) by 10%; dryland was also increased in agricultural Market Area 2 by 5%. The county assessor also reviewed all CRP contracts that were expiring to determine whether or not they would be re-enrolled in the program.

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 Kimball County Assessor sale usability for agricultural land is significantly above the statewide average usability rate. This generally may cause a number of outlying sales to remain in the sale sample due to the assumption that a sale is good unless proved otherwise. Non-returned questionnaires can contribute to this during the sale qualification process.

Agricultural land use was last updated in 2019. All improvements on agricultural land were last reviewed in 2017, however, the county assessor has updated the cost and depreciation schedules to 2022 for the current assessment year.

Two distinct market areas define the market characteristics of agricultural land in Kimball County. The county is divided into a northern and southern portion; Market Area 1 and Market Area 2, respectively. The market areas are primarily based on land topography and the availability of water for application to crops. The Kimball County Assessor does not recognize a non-agricultural influence on agricultural sales and thus does not utilize special valuation.

Intensive use in Kimball County has been identified and is noted as Feedlot acres and are valued at \$1,000 per acre.

Description of Analysis

Analysis of the statistical sample for agricultural land indicates 87 qualified sales with all three overall measures of central tendency within acceptable range; the median and mean differ by only one percentage point. The COD strongly supports the median measure.

Further review by agricultural market area reveals that most of the sales occurred in Market Area 1, with all three statistical measures of central tendency within the acceptable range. In agricultural Market Area 2, there were 28 sales that occurred during the sales study period and both the median and weighted mean are within acceptable range. The mean is slightly more than two percentage points above the upper limit, and the COD provides support for the median measure.

2023 Agricultural Correlation for Kimball County

Examination of the 80% Majority Land Use (MLU) by market area section of the profile indicates that all subclasses with sufficient sales are in the acceptable range.

There are not sufficient irrigated sales, however, the median of the few irrigated sales is significantly above the range. Review of the 2023 Average Acre Value Comparison chart shows that the irrigated land values in Kimball County are already lower than all adjoining counties, supporting that the irrigated land is not over assessed.

In Market Area 2, the nine grass sales have a median above the acceptable range. However, seven of those listed as grassland are CRP sales. The median for the seven CRP sales is 71%.

Equalization and Quality of Assessment

All agricultural dwellings and outbuildings are valued using the same cost index date and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation as those of rural residential properties.

Based on the analysis of the assessment practices of the county assessor coupled with the statistical profile, the quality of assessment of agricultural property in Kimball 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	4	95.06	99.58	96.80	16.10	102.87
1	2	95.06	95.06	95.16	02.76	99.89
2	2	104.10	104.10	97.51	26.88	106.76
<u> Dry </u>						
County	35	70.42	74.60	73.23	15.66	101.87
1	26	70.28	75.75	75.25	14.88	100.66
2	9	70.76	71.31	67.06	17.86	106.34
<u> Grass </u>						
County	33	72.67	71.31	68.75	16.46	103.72
1	24	72.28	71.00	70.49	16.62	100.72
2	9	79.61	72.12	64.28	13.92	112.20
<u> ALL </u>	87	73.51	75.13	70.85	18.00	106.04

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Kimball County is 74%.

2023 Opinions of the Property Tax Administrator for Kimball 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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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 Kimball County

Residential Real Property - Current

Number of Sales	137	Median	96.15
Total Sales Price	\$16,812,706	Mean	94.90
Total Adj. Sales Price	\$16,812,706	Wgt. Mean	88.80
Total Assessed Value	\$14,929,755	Average Assessed Value of the Base	\$74,126
Avg. Adj. Sales Price	\$122,720	Avg. Assessed Value	\$108,976

Confidence Interval - Current

95% Median C.I	87.34 to 100.15
95% Wgt. Mean C.I	84.05 to 93.56
95% Mean C.I	89.81 to 99.99
% of Value of the Class of all Real Property Value in the County	26.29
% of Records Sold in the Study Period	6.52
% of Value Sold in the Study Period	9.58

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	167	94	94.42
2021	130	93	92.77
2020	123	94	93.63
2019	130	97	97.23

2023 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	22	Median	99.28
Total Sales Price	\$1,480,500	Mean	96.56
Total Adj. Sales Price	\$1,480,500	Wgt. Mean	87.14
Total Assessed Value	\$1,290,055	Average Assessed Value of the Base	\$183,698
Avg. Adj. Sales Price	\$67,295	Avg. Assessed Value	\$58,639

Confidence Interval - Current

95% Median C.I	65.37 to 108.64
95% Wgt. Mean C.I	67.55 to 106.73
95% Mean C.I	82.31 to 110.81
% of Value of the Class of all Real Property Value in the County	16.37
% of Records Sold in the Study Period	4.17
% of Value Sold in the Study Period	1.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	29	99	99.40
2021	21	99	99.48
2020	21	100	103.41
2019	14	100	97.45

**53 Kimball
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 : 137
 Total Sales Price : 16,812,706
 Total Adj. Sales Price : 16,812,706
 Total Assessed Value : 14,929,755
 Avg. Adj. Sales Price : 122,720
 Avg. Assessed Value : 108,976

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 95
 COD : 24.07
 PRD : 106.87

COV : 32.02
 STD : 30.39
 Avg. Abs. Dev : 23.14
 MAX Sales Ratio : 204.88
 MIN Sales Ratio : 41.57

95% Median C.I. : 87.34 to 100.15
 95% Wgt. Mean C.I. : 84.05 to 93.56
 95% Mean C.I. : 89.81 to 99.99

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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-20 To 31-DEC-20	18	109.47	115.84	105.83	22.97	109.46	61.80	204.88	93.69 to 137.19	100,589	106,452
01-JAN-21 To 31-MAR-21	19	100.92	98.10	93.94	15.01	104.43	59.53	150.08	81.74 to 103.06	117,822	110,686
01-APR-21 To 30-JUN-21	23	98.95	92.71	89.39	21.99	103.71	41.57	145.16	75.67 to 103.38	127,883	114,311
01-JUL-21 To 30-SEP-21	23	91.56	93.91	86.61	28.86	108.43	58.24	189.03	66.41 to 100.22	96,484	83,567
01-OCT-21 To 31-DEC-21	11	88.61	94.30	85.00	31.64	110.94	48.42	189.00	54.65 to 129.37	110,091	93,576
01-JAN-22 To 31-MAR-22	15	99.52	95.22	91.93	14.01	103.58	64.87	138.93	79.16 to 100.49	122,989	113,065
01-APR-22 To 30-JUN-22	17	71.52	76.28	75.51	28.65	101.02	41.60	157.75	55.38 to 100.86	182,306	137,663
01-JUL-22 To 30-SEP-22	11	92.61	90.74	89.35	19.02	101.56	50.43	119.11	53.88 to 114.60	131,640	117,622
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	83	99.99	99.29	93.06	23.01	106.69	41.57	204.88	90.10 to 102.27	110,960	103,257
01-OCT-21 To 30-SEP-22	54	87.46	88.16	83.64	25.42	105.40	41.60	189.00	73.54 to 99.65	140,798	117,767
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	76	95.51	94.65	89.24	24.00	106.06	41.57	189.03	81.74 to 100.22	113,290	101,099
<u>ALL</u>	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	110	94.35	94.67	89.26	24.55	106.06	41.57	189.03	85.48 to 100.15	124,123	110,793
20	10	100.71	97.61	89.00	16.20	109.67	56.89	138.93	64.87 to 117.48	67,483	60,061
30	6	90.15	103.80	94.78	47.90	109.52	50.43	204.88	50.43 to 204.88	75,775	71,821
80	11	93.69	89.95	84.30	17.47	106.70	53.16	119.11	58.08 to 110.67	184,517	155,544
<u>ALL</u>	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976
06											
07											
<u>ALL</u>	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976

**53 Kimball
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 : 137
 Total Sales Price : 16,812,706
 Total Adj. Sales Price : 16,812,706
 Total Assessed Value : 14,929,755
 Avg. Adj. Sales Price : 122,720
 Avg. Assessed Value : 108,976

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 95
 COD : 24.07
 PRD : 106.87

COV : 32.02
 STD : 30.39
 Avg. Abs. Dev : 23.14
 MAX Sales Ratio : 204.88
 MIN Sales Ratio : 41.57

95% Median C.I. : 87.34 to 100.15
 95% Wgt. Mean C.I. : 84.05 to 93.56
 95% Mean C.I. : 89.81 to 99.99

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	189.00	189.00	189.00	00.00	100.00	189.00	189.00	N/A	5,000	9,450
Less Than 30,000	4	153.24	152.84	147.26	28.78	103.79	99.98	204.88	N/A	18,625	27,428
Ranges Excl. Low \$											
Greater Than 4,999	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976
Greater Than 14,999	136	95.51	94.21	88.77	23.69	106.13	41.57	204.88	87.34 to 100.01	123,586	109,708
Greater Than 29,999	133	93.83	93.16	88.54	23.55	105.22	41.57	189.03	85.48 to 100.01	125,851	111,429
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	189.00	189.00	189.00	00.00	100.00	189.00	189.00	N/A	5,000	9,450
15,000 TO 29,999	3	117.48	140.78	144.26	29.77	97.59	99.98	204.88	N/A	23,167	33,420
30,000 TO 59,999	18	105.37	111.46	114.13	21.88	97.66	56.89	189.03	100.37 to 126.06	44,096	50,325
60,000 TO 99,999	40	100.00	99.32	99.16	22.14	100.16	41.60	157.75	87.34 to 102.29	77,513	76,859
100,000 TO 149,999	35	89.40	90.03	90.23	21.06	99.78	50.43	142.11	75.67 to 99.52	123,835	111,738
150,000 TO 249,999	29	76.70	80.91	80.23	22.75	100.85	51.93	120.27	66.41 to 93.83	185,095	148,504
250,000 TO 499,999	11	90.10	83.10	83.46	22.56	99.57	41.57	132.04	53.16 to 101.29	285,636	238,400
500,000 TO 999,999											
1,000,000 +											
ALL	137	96.15	94.90	88.80	24.07	106.87	41.57	204.88	87.34 to 100.15	122,720	108,976

**53 Kimball
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 : 22
 Total Sales Price : 1,480,500
 Total Adj. Sales Price : 1,480,500
 Total Assessed Value : 1,290,055
 Avg. Adj. Sales Price : 67,295
 Avg. Assessed Value : 58,639

MEDIAN : 99
 WGT. MEAN : 87
 MEAN : 97
 COD : 21.72
 PRD : 110.81

COV : 33.27
 STD : 32.13
 Avg. Abs. Dev : 21.56
 MAX Sales Ratio : 190.64
 MIN Sales Ratio : 45.49

95% Median C.I. : 65.37 to 108.64
 95% Wgt. Mean C.I. : 67.55 to 106.73
 95% Mean C.I. : 82.31 to 110.81

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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	96.64	96.64	96.90	01.28	99.73	95.40	97.87	N/A	41,250	39,970	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	3	116.90	124.30	124.83	35.72	99.58	65.37	190.64	N/A	23,500	29,335	
01-OCT-20 To 31-DEC-20	3	99.36	101.87	102.18	03.03	99.70	98.61	107.65	N/A	34,667	35,423	
01-JAN-21 To 31-MAR-21	4	104.52	97.33	102.87	14.75	94.61	63.42	116.87	N/A	63,875	65,709	
01-APR-21 To 30-JUN-21	2	77.22	77.22	89.03	19.67	86.73	62.03	92.40	N/A	135,000	120,190	
01-JUL-21 To 30-SEP-21	4	110.74	101.12	88.48	22.95	114.29	52.02	131.00	N/A	91,250	80,740	
01-OCT-21 To 31-DEC-21	2	102.84	102.84	104.65	03.54	98.27	99.20	106.47	N/A	30,000	31,395	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	2	49.33	49.33	46.47	07.78	106.15	45.49	53.17	N/A	136,500	63,438	
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	5	97.87	113.24	109.77	29.99	103.16	65.37	190.64	N/A	30,600	33,589	
01-OCT-20 To 30-SEP-21	13	99.40	96.45	93.76	16.93	102.87	52.02	131.00	63.42 to 116.87	76,500	71,727	
01-OCT-21 To 30-SEP-22	4	76.19	76.08	56.96	35.11	133.57	45.49	106.47	N/A	83,250	47,416	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	6	103.51	113.09	111.33	24.45	101.58	65.37	190.64	65.37 to 190.64	29,083	32,379	
01-JAN-21 To 31-DEC-21	12	99.90	96.16	93.53	18.10	102.81	52.02	131.00	63.42 to 116.87	79,208	74,080	
<u>ALL</u>	22	99.28	96.56	87.14	21.72	110.81	45.49	190.64	65.37 to 108.64	67,295	58,639	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	21	99.36	98.99	95.11	20.16	104.08	52.02	190.64	92.40 to 108.64	59,167	56,276	
80	1	45.49	45.49	45.49	00.00	100.00	45.49	45.49	N/A	238,000	108,265	
<u>ALL</u>	22	99.28	96.56	87.14	21.72	110.81	45.49	190.64	65.37 to 108.64	67,295	58,639	

**53 Kimball
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 : 22
 Total Sales Price : 1,480,500
 Total Adj. Sales Price : 1,480,500
 Total Assessed Value : 1,290,055
 Avg. Adj. Sales Price : 67,295
 Avg. Assessed Value : 58,639

MEDIAN : 99
 WGT. MEAN : 87
 MEAN : 97
 COD : 21.72
 PRD : 110.81

COV : 33.27
 STD : 32.13
 Avg. Abs. Dev : 21.56
 MAX Sales Ratio : 190.64
 MIN Sales Ratio : 45.49

95% Median C.I. : 65.37 to 108.64
 95% Wgt. Mean C.I. : 67.55 to 106.73
 95% Mean C.I. : 82.31 to 110.81

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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	22	99.28	96.56	87.14	21.72	110.81	45.49	190.64	65.37 to 108.64	67,295	58,639
04											
<u>ALL</u>	<u>22</u>	<u>99.28</u>	<u>96.56</u>	<u>87.14</u>	<u>21.72</u>	<u>110.81</u>	<u>45.49</u>	<u>190.64</u>	<u>65.37 to 108.64</u>	<u>67,295</u>	<u>58,639</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	2	90.16	90.16	91.62	29.66	98.41	63.42	116.90	N/A	13,750	12,598
Less Than 30,000	7	99.36	109.41	113.62	30.27	96.29	63.42	190.64	63.42 to 190.64	21,214	24,103
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	99.28	96.56	87.14	21.72	110.81	45.49	190.64	65.37 to 108.64	67,295	58,639
Greater Than 14,999	20	99.28	97.20	87.05	21.20	111.66	45.49	190.64	92.40 to 107.65	72,650	63,243
Greater Than 29,999	15	98.61	90.57	84.18	17.79	107.59	45.49	122.07	62.03 to 107.65	88,800	74,756
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	90.16	90.16	91.62	29.66	98.41	63.42	116.90	N/A	13,750	12,598
15,000 TO 29,999	5	99.36	117.11	118.62	31.61	98.73	65.37	190.64	N/A	24,200	28,705
30,000 TO 59,999	9	98.61	94.08	96.29	14.78	97.70	53.17	116.87	62.03 to 108.64	40,444	38,943
60,000 TO 99,999	1	122.07	122.07	122.07	00.00	100.00	122.07	122.07	N/A	84,000	102,540
100,000 TO 149,999	2	75.71	75.71	73.31	31.29	103.27	52.02	99.40	N/A	128,000	93,835
150,000 TO 249,999	3	92.40	79.43	76.53	19.81	103.79	45.49	100.40	N/A	209,333	160,212
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>22</u>	<u>99.28</u>	<u>96.56</u>	<u>87.14</u>	<u>21.72</u>	<u>110.81</u>	<u>45.49</u>	<u>190.64</u>	<u>65.37 to 108.64</u>	<u>67,295</u>	<u>58,639</u>

**53 Kimball
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 : 22
 Total Sales Price : 1,480,500
 Total Adj. Sales Price : 1,480,500
 Total Assessed Value : 1,290,055
 Avg. Adj. Sales Price : 67,295
 Avg. Assessed Value : 58,639

MEDIAN : 99
 WGT. MEAN : 87
 MEAN : 97
 COD : 21.72
 PRD : 110.81

COV : 33.27
 STD : 32.13
 Avg. Abs. Dev : 21.56
 MAX Sales Ratio : 190.64
 MIN Sales Ratio : 45.49

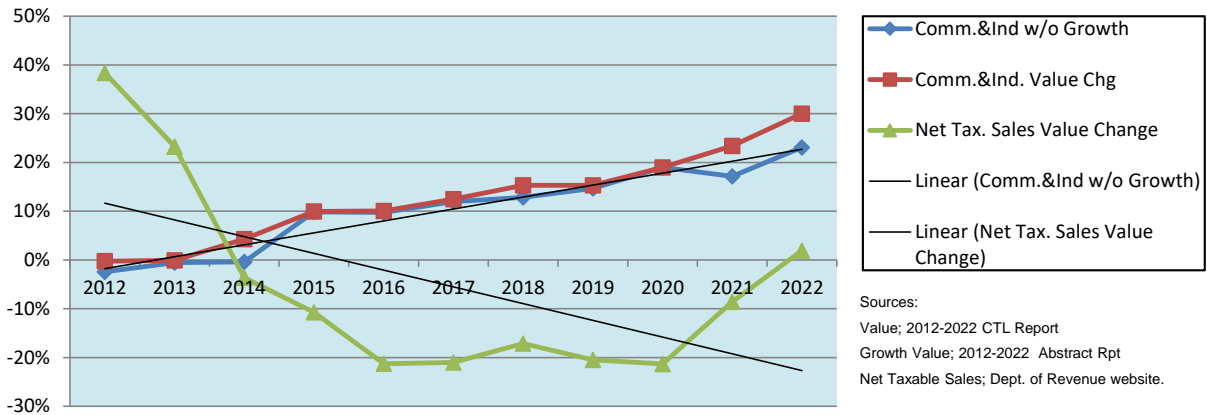
95% Median C.I. : 65.37 to 108.64
 95% Wgt. Mean C.I. : 67.55 to 106.73
 95% Mean C.I. : 82.31 to 110.81

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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
341	1	106.47	106.47	106.47	00.00	100.00	106.47	106.47	N/A	45,000	47,910
344	6	99.80	90.05	95.10	18.63	94.69	53.17	116.87	53.17 to 116.87	53,750	51,115
350	2	97.01	97.01	97.17	01.66	99.84	95.40	98.61	N/A	36,250	35,225
352	2	87.05	87.05	78.18	40.24	111.35	52.02	122.07	N/A	112,500	87,948
353	2	149.15	149.15	141.97	27.82	105.06	107.65	190.64	N/A	33,250	47,205
384	1	65.37	65.37	65.37	00.00	100.00	65.37	65.37	N/A	28,500	18,630
406	3	116.90	115.75	115.57	09.02	100.16	99.36	131.00	N/A	21,500	24,847
468	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	13,000	8,245
470	1	45.49	45.49	45.49	00.00	100.00	45.49	45.49	N/A	238,000	108,265
471	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	50,000	48,935
543	1	92.40	92.40	92.40	00.00	100.00	92.40	92.40	N/A	240,000	221,770
544	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	115,000	114,315
<u>ALL</u>	<u>22</u>	<u>99.28</u>	<u>96.56</u>	<u>87.14</u>	<u>21.72</u>	<u>110.81</u>	<u>45.49</u>	<u>190.64</u>	<u>65.37 to 108.64</u>	<u>67,295</u>	<u>58,639</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 64,082,610	\$ 1,293,559	2.02%	\$ 62,789,051		\$ 30,225,252	
2012	\$ 63,918,386	\$ 1,395,984	2.18%	\$ 62,522,402	-2.43%	\$ 41,818,055	38.35%
2013	\$ 64,017,288	\$ 299,811	0.47%	\$ 63,717,477	-0.31%	\$ 37,249,144	-10.93%
2014	\$ 66,834,472	\$ 2,997,645	4.49%	\$ 63,836,827	-0.28%	\$ 29,122,936	-21.82%
2015	\$ 70,448,729	\$ 58,498	0.08%	\$ 70,390,231	5.32%	\$ 26,974,951	-7.38%
2016	\$ 70,517,449	\$ 179,080	0.25%	\$ 70,338,369	-0.16%	\$ 23,791,686	-11.80%
2017	\$ 72,078,260	\$ 325,015	0.45%	\$ 71,753,245	1.75%	\$ 23,869,019	0.33%
2018	\$ 73,882,990	\$ 1,564,440	2.12%	\$ 72,318,550	0.33%	\$ 25,041,922	4.91%
2019	\$ 73,906,658	\$ 420,195	0.57%	\$ 73,486,463	-0.54%	\$ 24,028,113	-4.05%
2020	\$ 76,236,185	\$ 3,150	0.00%	\$ 76,233,035	3.15%	\$ 23,780,366	-1.03%
2021	\$ 79,078,825	\$ 4,002,885	5.06%	\$ 75,075,940	-1.52%	\$ 27,638,991	16.23%
2022	\$ 83,316,575	\$ 4,436,515	5.32%	\$ 78,880,060	-0.25%	\$ 30,809,245	11.47%
Ann %chg	2.69%			Average	0.46%	-3.01%	1.30%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-2.43%	-0.26%	38.35%
2013	-0.57%	-0.10%	23.24%
2014	-0.38%	4.29%	-3.65%
2015	9.84%	9.93%	-10.75%
2016	9.76%	10.04%	-21.29%
2017	11.97%	12.48%	-21.03%
2018	12.85%	15.29%	-17.15%
2019	14.67%	15.33%	-20.50%
2020	18.96%	18.97%	-21.32%
2021	17.15%	23.40%	-8.56%
2022	23.09%	30.01%	1.93%

County Number	53
County Name	Kimball

53 Kimball
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 : 87
Total Sales Price : 20,287,737
Total Adj. Sales Price : 20,287,737
Total Assessed Value : 14,374,560
Avg. Adj. Sales Price : 233,192
Avg. Assessed Value : 165,225

MEDIAN : 74
WGT. MEAN : 71
MEAN : 75
COD : 18.00
PRD : 106.04

COV : 23.63
STD : 17.75
Avg. Abs. Dev : 13.23
MAX Sales Ratio : 132.49
MIN Sales Ratio : 36.03

95% Median C.I. : 69.68 to 79.85
95% Wgt. Mean C.I. : 65.44 to 76.26
95% Mean C.I. : 71.40 to 78.86

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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	3	73.41	74.97	71.28	08.26	105.18	66.66	84.84	N/A	130,667	93,142
01-JAN-20 To 31-MAR-20	7	72.67	73.53	74.91	06.54	98.16	65.24	86.15	65.24 to 86.15	213,957	160,281
01-APR-20 To 30-JUN-20	11	76.12	78.93	76.57	10.46	103.08	67.67	99.05	69.68 to 93.57	219,605	168,160
01-JUL-20 To 30-SEP-20	4	70.36	71.65	55.49	23.32	129.12	52.55	93.34	N/A	636,950	353,421
01-OCT-20 To 31-DEC-20	13	83.69	91.65	85.18	15.16	107.60	70.76	132.49	80.08 to 110.55	326,472	278,083
01-JAN-21 To 31-MAR-21	10	78.12	78.50	80.91	13.27	97.02	60.17	97.68	65.48 to 94.52	136,832	110,716
01-APR-21 To 30-JUN-21	8	87.05	85.67	80.59	20.00	106.30	52.65	123.06	52.65 to 123.06	133,848	107,868
01-JUL-21 To 30-SEP-21	2	70.58	70.58	76.09	13.15	92.76	61.30	79.85	N/A	229,000	174,238
01-OCT-21 To 31-DEC-21	5	61.59	59.65	53.53	17.23	111.43	36.03	80.42	N/A	230,600	123,435
01-JAN-22 To 31-MAR-22	6	67.97	64.92	67.47	15.26	96.22	47.33	80.56	47.33 to 80.56	187,976	126,822
01-APR-22 To 30-JUN-22	11	59.22	59.44	55.39	16.60	107.31	41.88	86.01	48.13 to 71.88	244,824	135,597
01-JUL-22 To 30-SEP-22	7	62.58	71.07	68.70	15.63	103.45	59.81	92.02	59.81 to 92.02	188,490	129,485
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	25	73.90	75.78	68.07	11.29	111.33	52.55	99.05	70.14 to 82.77	274,126	186,593
01-OCT-20 To 30-SEP-21	33	81.11	84.94	83.09	16.83	102.23	52.65	132.49	76.79 to 88.27	216,401	179,808
01-OCT-21 To 30-SEP-22	29	62.58	63.42	60.00	16.49	105.70	36.03	92.02	55.76 to 71.79	217,012	130,209
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	35	80.08	81.74	74.73	14.20	109.38	52.55	132.49	73.90 to 83.77	305,865	228,585
01-JAN-21 To 31-DEC-21	25	76.79	76.39	72.49	19.42	105.38	36.03	123.06	64.43 to 85.97	162,004	117,430
<u>ALL</u>	87	73.51	75.13	70.85	18.00	106.04	36.03	132.49	69.68 to 79.85	233,192	165,225

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	59	72.67	74.14	69.72	16.14	106.34	41.88	123.06	68.74 to 79.85	227,331	158,502
2	28	75.01	77.21	73.06	21.78	105.68	36.03	132.49	66.66 to 83.69	245,542	179,390
<u>ALL</u>	87	73.51	75.13	70.85	18.00	106.04	36.03	132.49	69.68 to 79.85	233,192	165,225

53 Kimball
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 : 87
 Total Sales Price : 20,287,737
 Total Adj. Sales Price : 20,287,737
 Total Assessed Value : 14,374,560
 Avg. Adj. Sales Price : 233,192
 Avg. Assessed Value : 165,225

MEDIAN : 74
 WGT. MEAN : 71
 MEAN : 75
 COD : 18.00
 PRD : 106.04

COV : 23.63
 STD : 17.75
 Avg. Abs. Dev : 13.23
 MAX Sales Ratio : 132.49
 MIN Sales Ratio : 36.03

95% Median C.I. : 69.68 to 79.85
 95% Wgt. Mean C.I. : 65.44 to 76.26
 95% Mean C.I. : 71.40 to 78.86

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	31	70.42	74.36	73.25	13.85	101.52	52.19	123.06	67.67 to 79.85	140,160	102,672
1	24	69.91	73.94	73.50	12.95	100.60	55.76	123.06	65.39 to 79.85	143,678	105,604
2	7	71.79	75.80	72.30	16.40	104.84	52.19	93.57	52.19 to 93.57	128,097	92,619
_____Grass_____											
County	32	72.28	71.18	66.72	16.95	106.68	36.03	94.52	62.58 to 80.69	176,915	118,044
1	23	71.88	70.81	68.12	17.21	103.95	41.88	94.52	60.17 to 83.23	156,636	106,703
2	9	79.61	72.12	64.28	13.92	112.20	36.03	88.12	61.76 to 86.01	228,739	147,028
_____ALL_____	87	73.51	75.13	70.85	18.00	106.04	36.03	132.49	69.68 to 79.85	233,192	165,225

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	4	95.06	99.58	96.80	16.10	102.87	76.12	132.08	N/A	342,769	331,788
1	2	95.06	95.06	95.16	02.76	99.89	92.44	97.68	N/A	208,037	197,970
2	2	104.10	104.10	97.51	26.88	106.76	76.12	132.08	N/A	477,500	465,605
_____Dry_____											
County	35	70.42	74.60	73.23	15.66	101.87	48.13	123.06	67.67 to 79.85	142,958	104,692
1	26	70.28	75.75	75.25	14.88	100.66	55.76	123.06	67.67 to 80.56	145,071	109,163
2	9	70.76	71.31	67.06	17.86	106.34	48.13	93.57	52.19 to 93.34	136,853	91,776
_____Grass_____											
County	33	72.67	71.31	68.75	16.46	103.72	36.03	94.52	63.99 to 80.42	223,039	153,347
1	24	72.28	71.00	70.49	16.62	100.72	41.88	94.52	60.17 to 83.23	220,901	155,716
2	9	79.61	72.12	64.28	13.92	112.20	36.03	88.12	61.76 to 86.01	228,739	147,028
_____ALL_____	87	73.51	75.13	70.85	18.00	106.04	36.03	132.49	69.68 to 79.85	233,192	165,225

Kimball County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	1,650	1,650	1,645	1,640	1,625	1,625	1,500	1,500	1,603
Cheyenne	1	2,440	2,427	2,421	2,406	2,410	2,310	2,077	1,929	2,393
Kimball	2	1,975	1,975	1,975	1,625	n/a	1,625	1,625	1,500	1,703
Banner	1	2,000	2,000	1,900	1,800	1,800	1,800	1,600	1,234	1,781
Cheyenne	3	2,752	2,747	n/a	2,739	2,734	2,571	2,497	2,453	2,728

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	510	475	440	375	n/a	330	330	405
Cheyenne	1	n/a	508	416	485	481	484	412	386	488
Kimball	2	n/a	595	550	530	435	n/a	370	365	481
Banner	1	n/a	510	510	485	485	485	460	435	486
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673

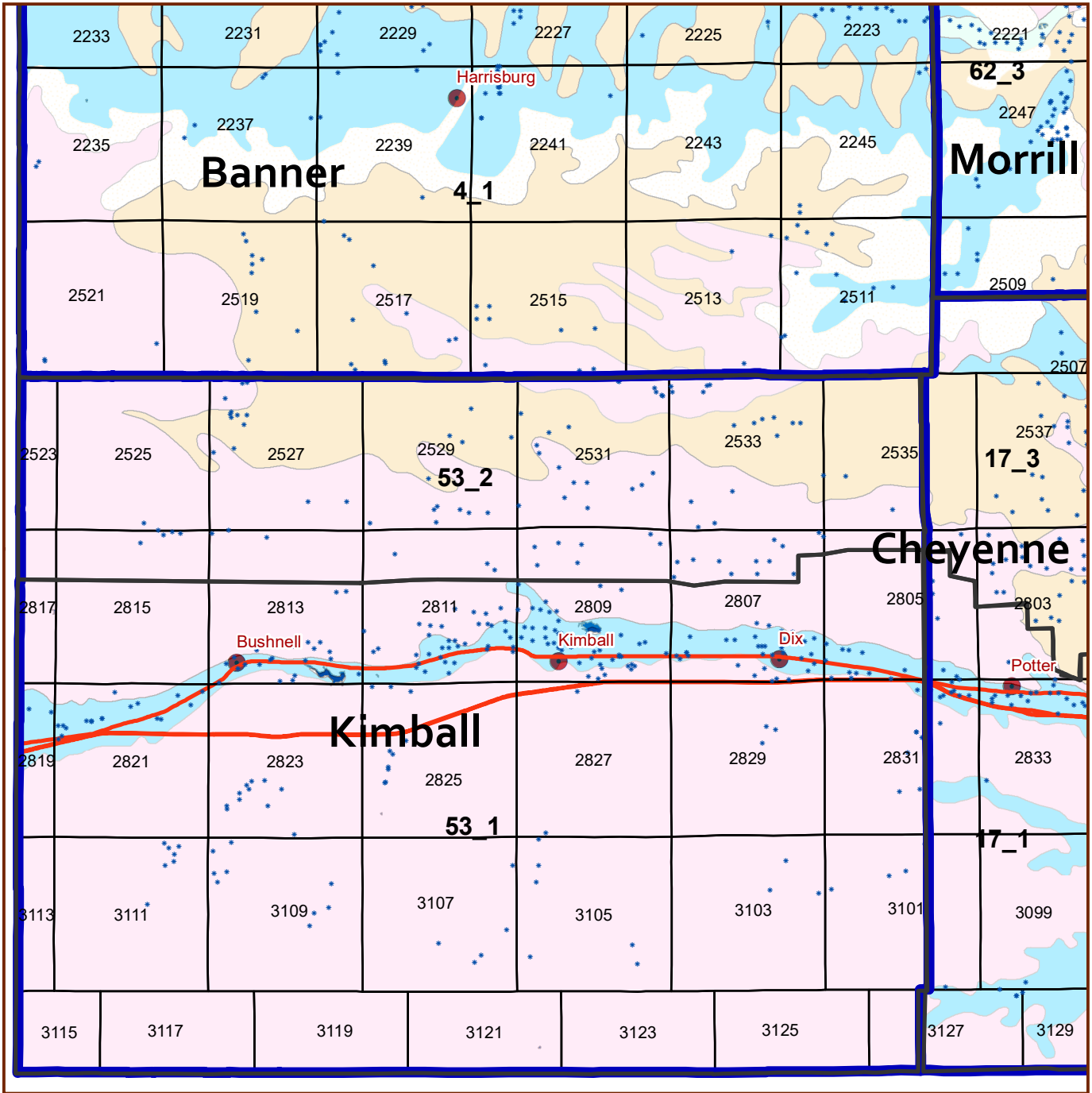
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	n/a	n/a	380	n/a	335	335	335	335
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	359
Kimball	2	n/a	n/a	n/a	n/a	n/a	315	315	315	315
Banner	1	n/a	485	n/a	460	440	435	430	391	405
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	359	426

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	375	n/a	n/a
Cheyenne	1	377	n/a	100
Kimball	2	345	n/a	n/a
Banner	1	430	n/a	235
Cheyenne	3	480	n/a	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.

KIMBALL COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils

CLASS










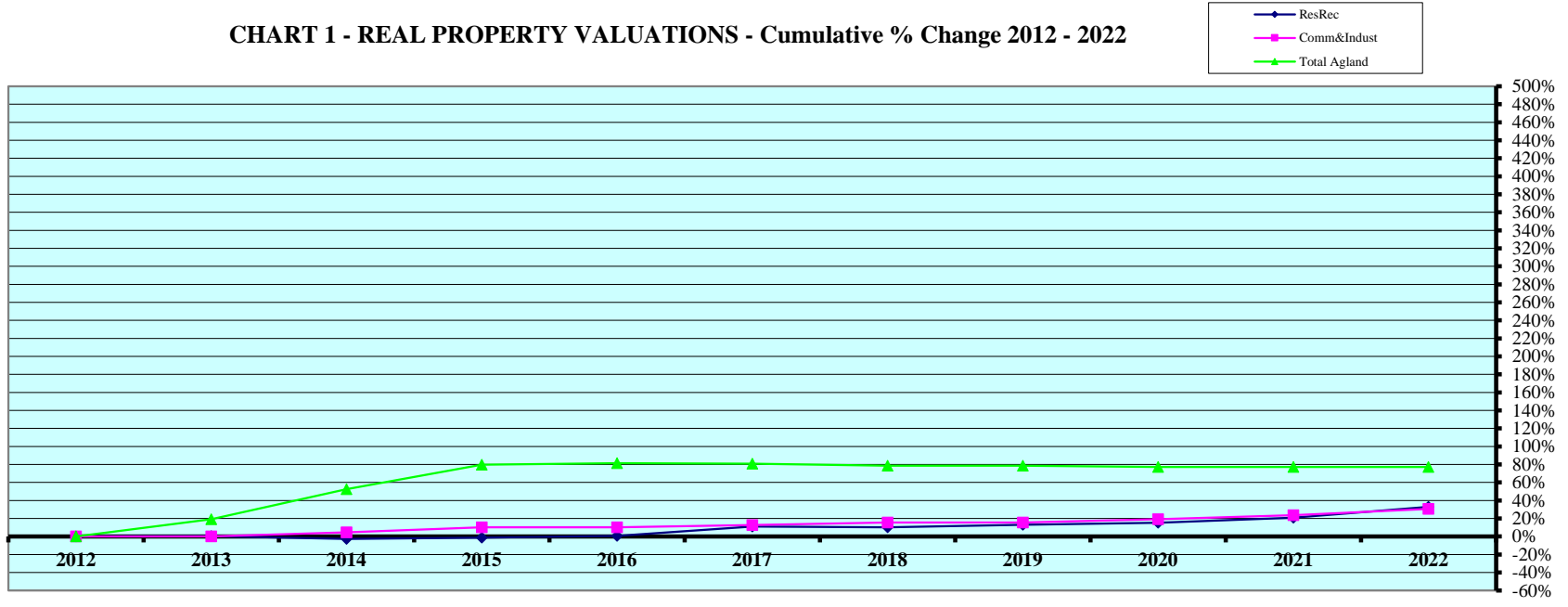
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	99,993,598	-	-	-	63,918,386	-	-	-	148,812,495	-	-	-
2013	100,391,923	398,325	0.40%	0.40%	64,017,288	98,902	0.15%	0.15%	177,290,150	28,477,655	19.14%	19.14%
2014	97,270,002	-3,121,921	-3.11%	-2.72%	66,834,472	2,817,184	4.40%	4.56%	226,836,315	49,546,165	27.95%	52.43%
2015	98,618,227	1,348,225	1.39%	-1.38%	70,448,729	3,614,257	5.41%	10.22%	267,630,609	40,794,294	17.98%	79.84%
2016	100,747,082	2,128,855	2.16%	0.75%	70,517,449	68,720	0.10%	10.32%	269,956,675	2,326,066	0.87%	81.41%
2017	110,896,490	10,149,408	10.07%	10.90%	72,078,260	1,560,811	2.21%	12.77%	269,213,105	-743,570	-0.28%	80.91%
2018	110,046,220	-850,270	-0.77%	10.05%	73,882,990	1,804,730	2.50%	15.59%	265,934,750	-3,278,355	-1.22%	78.70%
2019	112,967,740	2,921,520	2.65%	12.97%	73,906,658	23,668	0.03%	15.63%	265,875,705	-59,045	-0.02%	78.66%
2020	115,261,040	2,293,300	2.03%	15.27%	76,236,185	2,329,527	3.15%	19.27%	263,857,330	-2,018,375	-0.76%	77.31%
2021	120,846,100	5,585,060	4.85%	20.85%	79,078,825	2,842,640	3.73%	23.72%	263,759,795	-97,535	-0.04%	77.24%
2022	132,893,260	12,047,160	9.97%	32.90%	83,457,870	4,379,045	5.54%	30.57%	263,657,920	-101,875	-0.04%	77.17%

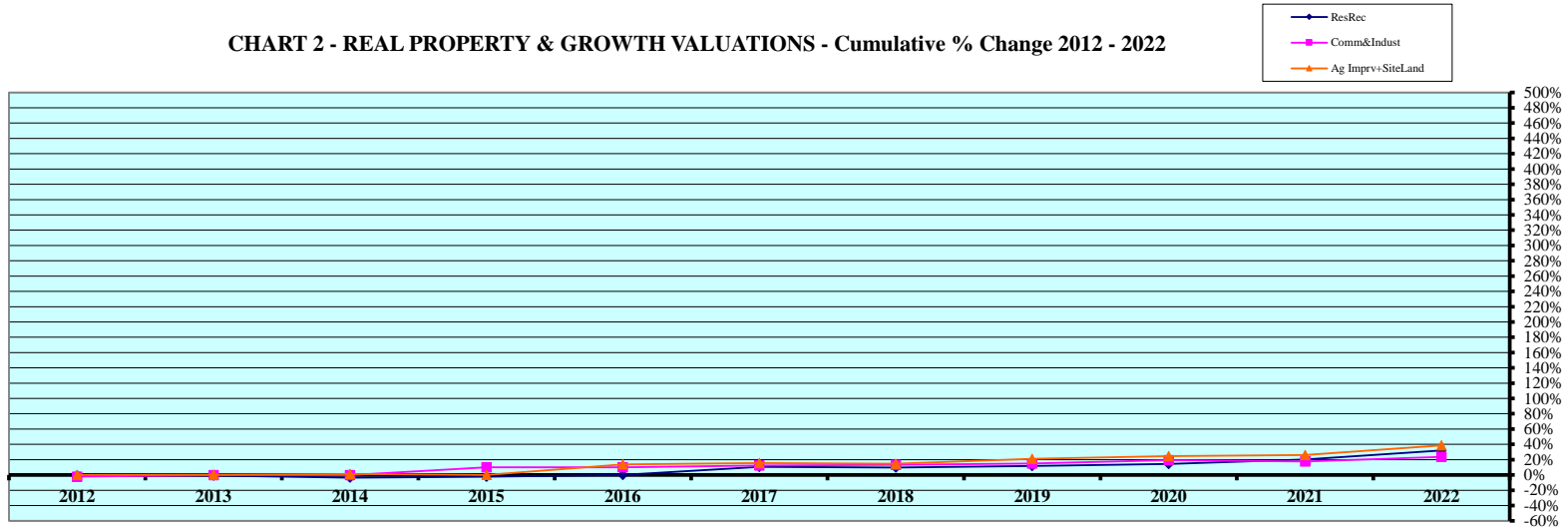
Rate Annual %chg: Residential & Recreational **2.89%** Commercial & Industrial **2.70%** Agricultural Land **5.89%**

Cnty# **53**
County **KIMBALL**

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	99,993,598	547,460	0.55%	99,446,138	-	-0.55%	63,918,386	1,395,984	2.18%	62,522,402	-	-2.18%
2013	100,391,923	1,173,094	1.17%	99,218,829	-0.77%	-0.77%	64,017,288	299,811	0.47%	63,717,477	-0.31%	-0.31%
2014	97,270,002	825,128	0.85%	96,444,874	-3.93%	-3.55%	66,834,472	2,997,645	4.49%	63,836,827	-0.28%	-0.13%
2015	98,618,227	836,045	0.85%	97,782,182	0.53%	-2.21%	70,448,729	58,498	0.08%	70,390,231	5.32%	10.13%
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	0.10%	70,517,449	179,080	0.25%	70,338,369	-0.16%	10.04%
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	10.68%	72,078,260	325,015	0.45%	71,753,245	1.75%	12.26%
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	9.74%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	13.14%
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	11.67%	73,906,658	420,195	0.57%	73,486,463	-0.54%	14.97%
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	14.29%	76,236,185	3,150	0.00%	76,233,035	3.15%	19.27%
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	20.12%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	17.46%
2022	132,893,260	883,240	0.66%	132,010,020	9.24%	32.02%	83,457,870	4,436,515	5.32%	79,021,355	-0.07%	23.63%
Rate Ann%chg	2.89%			Resid & Recreat w/o growth			2.70%			C & I w/o growth		
					2.22%						0.77%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	15,872,307	9,196,756	25,069,063	182,468	0.73%	24,886,595	-	-
2013	16,229,268	9,274,938	25,504,206	379,173	1.49%	25,125,033	0.22%	0.22%
2014	16,218,396	9,455,267	25,673,663	308,843	1.20%	25,364,820	-0.55%	1.18%
2015	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	-2.36%	0.00%
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	13.85%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	15.50%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	14.67%
2019	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	21.14%
2020	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	24.72%
2021	22,776,690	9,825,585	32,602,275	1,007,170	3.09%	31,595,105	-0.63%	26.03%
2022	24,787,390	10,568,940	35,356,330	596,960	1.69%	34,759,370	6.62%	38.65%
Rate Ann%chg	4.56%	1.40%	3.50%	Ag Imprv+Site w/o growth			1.60%	

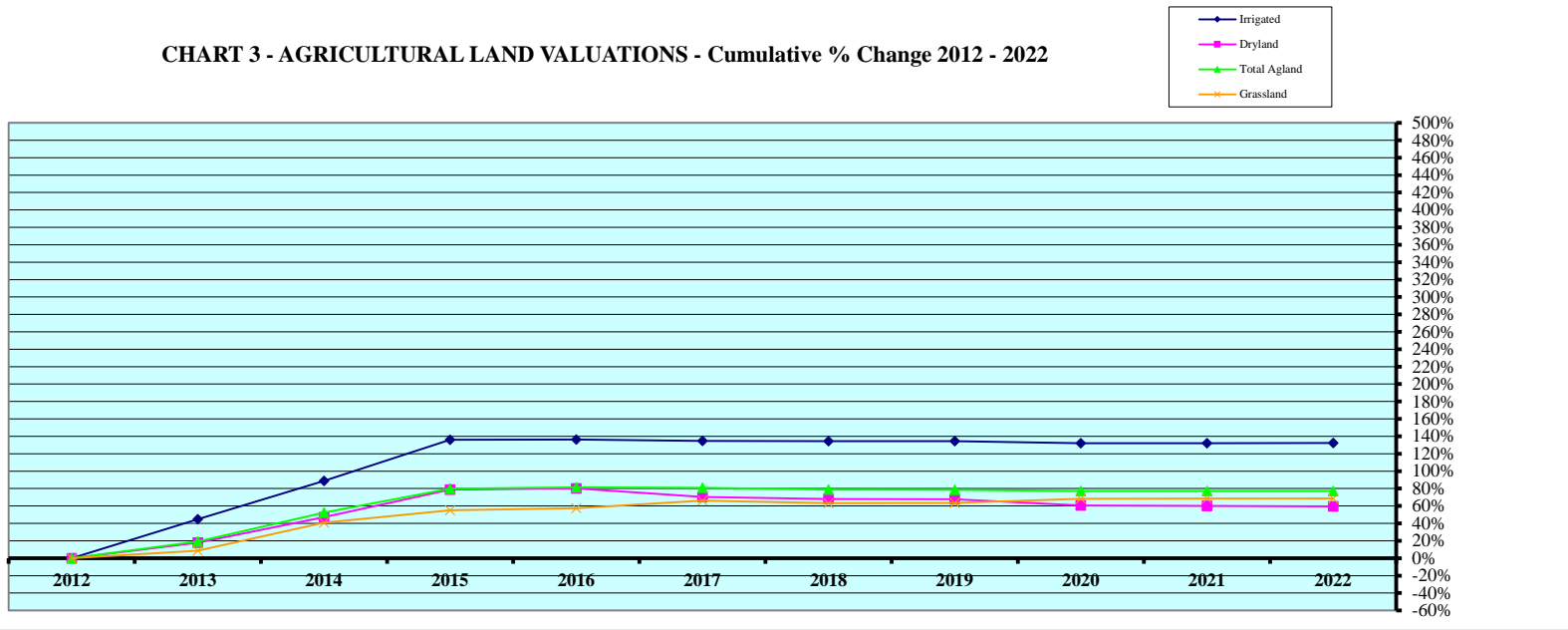
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 53
County KIMBALL

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	28,290,670	-	-	-	58,927,725	-	-	-	61,594,100	-	-	-
2013	40,961,985	12,671,315	44.79%	44.79%	69,442,615	10,514,890	17.84%	17.84%	66,885,550	5,291,450	8.59%	8.59%
2014	53,436,430	12,474,445	30.45%	88.88%	86,719,185	17,276,570	24.88%	47.16%	86,680,700	19,795,150	29.60%	40.73%
2015	66,747,407	13,310,977	24.91%	135.93%	105,402,902	18,683,717	21.55%	78.87%	95,479,080	8,798,380	10.15%	55.01%
2016	66,861,035	113,628	0.17%	136.34%	106,188,090	785,188	0.74%	80.20%	96,907,550	1,428,470	1.50%	57.33%
2017	66,396,080	-464,955	-0.70%	134.69%	100,428,740	-5,759,350	-5.42%	70.43%	102,388,285	5,480,735	5.66%	66.23%
2018	66,339,320	-56,760	-0.09%	134.49%	99,007,345	-1,421,395	-1.42%	68.01%	100,588,085	-1,800,200	-1.76%	63.31%
2019	66,343,845	4,525	0.01%	134.51%	98,800,250	-207,095	-0.21%	67.66%	100,731,610	143,525	0.14%	63.54%
2020	65,688,570	-655,275	-0.99%	132.19%	94,592,040	-4,208,210	-4.26%	60.52%	103,576,720	2,845,110	2.82%	68.16%
2021	65,688,365	-205	0.00%	132.19%	94,351,775	-240,265	-0.25%	60.11%	103,719,655	142,935	0.14%	68.39%
2022	65,723,220	34,855	0.05%	132.31%	94,075,160	-276,615	-0.29%	59.64%	103,859,540	139,885	0.13%	68.62%

Rate Ann.%chg: Irrigated **8.79%** Dryland **4.79%** Grassland **5.36%**

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	0	-	-	-	0	-	-	-	148,812,495	-	-	-
2013	0	0	-	-	0	0	-	-	177,290,150	28,477,655	19.14%	19.14%
2014	0	0	-	-	0	0	-	-	226,836,315	49,546,165	27.95%	52.43%
2015	0	0	-	-	1,220	1,220	-	-	267,630,609	40,794,294	17.98%	79.84%
2016	0	0	-	-	0	-1,220	-100.00%	-	269,956,675	2,326,066	0.87%	81.41%
2017	0	0	-	-	0	0	-	-	269,213,105	-743,570	-0.28%	80.91%
2018	0	0	-	-	0	0	-	-	265,934,750	-3,278,355	-1.22%	78.70%
2019	0	0	-	-	0	0	-	-	265,875,705	-59,045	-0.02%	78.66%
2020	0	0	-	-	0	0	-	-	263,857,330	-2,018,375	-0.76%	77.31%
2021	0	0	-	-	0	0	-	-	263,759,795	-97,535	-0.04%	77.24%
2022	0	0	-	-	0	0	-	-	263,657,920	-101,875	-0.04%	77.17%

Cnty# **53**
County **KIMBALL**

Rate Ann.%chg: Total Agric Land **5.89%**

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	28,290,670	40,808	693			58,896,400	246,237	239			61,610,920	301,106	205		
2013	40,775,695	40,810	999	44.12%	44.12%	69,433,880	245,582	283	18.21%	18.21%	66,879,230	301,537	222	8.40%	8.40%
2014	53,434,805	40,611	1,316	31.69%	89.79%	86,719,280	243,118	357	26.16%	49.13%	86,679,810	304,195	285	28.47%	39.26%
2015	66,814,280	40,612	1,645	25.03%	137.31%	105,406,350	244,303	431	20.96%	80.39%	95,479,080	302,827	315	10.65%	54.09%
2016	66,907,255	40,670	1,645	0.00%	137.30%	106,087,180	245,838	432	0.02%	80.42%	96,976,955	301,230	322	2.11%	57.34%
2017	66,658,770	40,509	1,646	0.02%	137.36%	100,552,350	245,251	410	-4.99%	71.41%	102,214,705	301,746	339	5.22%	65.55%
2018	66,339,325	40,304	1,646	0.03%	137.42%	98,976,810	246,999	401	-2.26%	67.53%	100,578,560	300,120	335	-1.07%	63.78%
2019	66,343,845	40,306	1,646	0.00%	137.43%	98,800,245	246,549	401	0.00%	67.54%	100,731,880	300,594	335	-0.01%	63.78%
2020	65,902,885	40,088	1,644	-0.12%	137.13%	94,536,855	240,299	393	-1.83%	64.48%	103,558,330	307,068	337	0.64%	64.82%
2021	65,688,330	39,957	1,644	0.00%	137.14%	94,351,780	239,814	393	0.01%	64.49%	103,722,785	307,784	337	-0.07%	64.70%
2022	65,723,250	39,974	1,644	0.01%	137.16%	94,106,440	239,055	394	0.06%	64.58%	103,833,530	308,539	337	-0.14%	64.47%

Rate Annual %chg Average Value/Acre: 9.02%

5.11%

5.10%

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	0	0				0	0				148,797,990	588,151	253		
2013	0	0				0	0				177,088,805	587,930	301	19.06%	19.06%
2014	0	0				0	0				226,833,895	587,925	386	28.09%	52.50%
2015	0	0				0	0				267,699,710	587,743	455	18.05%	80.03%
2016	0	0				0	0				269,971,390	587,738	459	0.85%	81.56%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	81.27%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	78.92%
2019	0	0				0	0				265,875,970	587,450	453	-0.01%	78.90%
2020	0	0				0	0				263,998,070	587,456	449	-0.71%	77.63%
2021	0	0				0	0				263,762,895	587,555	449	-0.11%	77.44%
2022	0	0				0	0				263,663,220	587,569	449	-0.04%	77.37%

53
KIMBALL

Rate Annual %chg Average Value/Acre: 5.90%

(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
Agland 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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,434	KIMBALL	31,752,846	48,343,135	105,645,717	132,893,260	39,219,085	44,238,785	0	263,657,920	24,787,390	10,568,940	23,467,345	724,574,423
cnty sectorvalue % of total value:		4.38%	6.67%	14.58%	18.34%	5.41%	6.11%		36.39%	3.42%	1.46%	3.24%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
124	BUSHNELL	130,544	262,701	2,007,817	3,504,785	462,160	0	0	0	0	0	0	6,368,007
3.61%	%sector of county sector	0.41%	0.54%	1.90%	2.64%	1.18%							0.88%
	%sector of municipality	2.05%	4.13%	31.53%	55.04%	7.26%							100.00%
255	DIX	115,047	216,984	1,662,625	7,147,820	1,035,160	0	0	0	0	0	0	10,177,636
7.43%	%sector of county sector	0.36%	0.45%	1.57%	5.38%	2.64%							1.40%
	%sector of municipality	1.13%	2.13%	16.34%	70.23%	10.17%							100.00%
2,496	KIMBALL	4,330,850	2,150,010	8,295,253	86,720,865	23,903,410	4,934,100	0	0	0	0	94,740	130,429,228
72.68%	%sector of county sector	13.64%	4.45%	7.85%	65.26%	60.95%	11.15%					0.40%	18.00%
	%sector of municipality	3.32%	1.65%	6.36%	66.49%	18.33%	3.78%					0.07%	100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
2,876	Total Municipalities	4,576,441	2,629,695	11,965,696	97,373,473	25,400,731	4,934,100	0	0	0	0	94,740	146,974,874
83.75%	%all municip.sectors of cnty	14.41%	5.44%	11.33%	73.27%	64.77%	11.15%					0.40%	20.28%

Total Real Property Sum Lines 17, 25, & 30	Records : 5,070	Value : 592,630,085	Growth 15,468,655	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	153	993,495	105	1,068,490	203	2,796,555	461	4,858,540	
02. Res Improve Land	1,278	12,543,345	76	1,140,030	150	2,250,150	1,504	15,933,525	
03. Res Improvements	1,325	101,254,195	115	12,110,955	201	21,655,715	1,641	135,020,865	
04. Res Total	1,478	114,791,035	220	14,319,475	404	26,702,420	2,102	155,812,930	1,392,470
% of Res Total	70.31	73.67	10.47	9.19	19.22	17.14	41.46	26.29	9.00
05. Com UnImp Land	57	367,875	15	46,165	10	97,620	82	511,660	
06. Com Improve Land	315	3,770,875	29	230,385	38	166,505	382	4,167,765	
07. Com Improvements	330	22,772,245	42	10,785,860	63	2,622,600	435	36,180,705	
08. Com Total	387	26,910,995	57	11,062,410	73	2,886,725	517	40,860,130	1,376,675
% of Com Total	74.85	65.86	11.03	27.07	14.12	7.06	10.20	6.89	8.90
09. Ind UnImp Land	0	0	0	0	1	161,220	1	161,220	
10. Ind Improve Land	8	216,755	0	0	1	1,027,495	9	1,244,250	
11. Ind Improvements	8	5,138,800	0	0	2	49,587,965	10	54,726,765	
12. Ind Total	8	5,355,555	0	0	3	50,776,680	11	56,132,235	11,595,475
% of Ind Total	72.73	9.54	0.00	0.00	27.27	90.46	0.22	9.47	74.96
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,478	114,791,035	220	14,319,475	404	26,702,420	2,102	155,812,930	1,392,470
% of Res & Rec Total	70.31	73.67	10.47	9.19	19.22	17.14	41.46	26.29	9.00
Com & Ind Total	395	32,266,550	57	11,062,410	76	53,663,405	528	96,992,365	12,972,150
% of Com & Ind Total	74.81	33.27	10.80	11.41	14.39	55.33	10.41	16.37	83.86
17. Taxable Total	1,873	147,057,585	277	25,381,885	480	80,365,825	2,630	252,805,295	14,364,620
% of Taxable Total	71.22	58.17	10.53	10.04	18.25	31.79	51.87	42.66	92.86

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	83,650	208	27,995,405	210	28,079,055	0
24. Non-Producing	0	0	0	0	265	128,625	265	128,625	0
25. Total	0	0	2	83,650	473	28,124,030	475	28,207,680	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	131	68	293	492

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	26	2,402,260	1,476	195,745,705	1,502	198,147,965
28. Ag-Improved Land	0	0	23	4,027,930	402	76,751,045	425	80,778,975
29. Ag Improvements	0	0	26	2,801,605	437	29,888,565	463	32,690,170

30. Ag Total				1,965	311,617,110
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	5.00	51,200	
32. HomeSite Improv Land	0	0.00	0	15	15.01	225,150	
33. HomeSite Improvements	0	0.00	0	15	0.00	2,140,460	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	3.48	1,075	
36. FarmSite Improv Land	0	0.00	0	19	84.80	40,640	
37. FarmSite Improvements	0	0.00	0	24	0.00	661,145	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	23	44.93	0	
40. Other- Non Ag Use	0	0.00	0	1	17.49	20,990	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	31	33.02	447,580	34	38.02	498,780	
32. HomeSite Improv Land	197	225.24	3,081,410	212	240.25	3,306,560	
33. HomeSite Improvements	202	0.00	21,147,315	217	0.00	23,287,775	889,100
34. HomeSite Total				251	278.27	27,093,115	
35. FarmSite UnImp Land	75	341.98	291,165	79	345.46	292,240	
36. FarmSite Improv Land	394	2,045.23	790,775	413	2,130.03	831,415	
37. FarmSite Improvements	431	0.00	8,741,250	455	0.00	9,402,395	214,935
38. FarmSite Total				534	2,475.49	10,526,050	
39. Road & Ditches	1,387	5,243.62	0	1,410	5,288.55	0	
40. Other- Non Ag Use	3	74.78	85,480	4	92.27	106,470	
41. Total Section VI				785	8,134.58	37,725,635	1,104,035

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	0	0.00	0	0	0.00	0

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	2,286.79	9.75%	3,773,210	10.04%	1,650.00
46. 1A	8,665.84	36.94%	14,298,670	38.03%	1,650.00
47. 2A1	1,101.97	4.70%	1,812,730	4.82%	1,644.99
48. 2A	4,227.45	18.02%	6,933,030	18.44%	1,640.00
49. 3A1	112.09	0.48%	182,155	0.48%	1,625.08
50. 3A	18.45	0.08%	29,985	0.08%	1,625.20
51. 4A1	2,210.71	9.42%	3,316,065	8.82%	1,500.00
52. 4A	4,835.87	20.61%	7,253,805	19.29%	1,500.00
53. Total	23,459.17	100.00%	37,599,650	100.00%	1,602.77
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,011.43	7.26%	5,615,805	9.15%	510.00
56. 2D1	23,605.62	15.56%	11,212,735	18.27%	475.00
57. 2D	53,417.11	35.22%	23,503,500	38.29%	440.00
58. 3D1	1,296.10	0.85%	486,140	0.79%	375.08
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	5,503.94	3.63%	1,816,270	2.96%	329.99
61. 4D	56,829.06	37.47%	18,753,685	30.55%	330.00
62. Total	151,663.26	100.00%	61,388,135	100.00%	404.77
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,541.10	0.64%	587,295	0.71%	381.09
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50,388.07	20.89%	17,660,380	21.30%	350.49
69. 4G1	49,231.09	20.41%	16,942,100	20.43%	344.13
70. 4G	140,101.48	58.07%	47,734,435	57.56%	340.71
71. Total	241,261.74	100.00%	82,924,210	100.00%	343.71
Irrigated Total					
Irrigated Total	23,459.17	5.63%	37,599,650	20.67%	1,602.77
Dry Total					
Dry Total	151,663.26	36.42%	61,388,135	33.75%	404.77
Grass Total					
Grass Total	241,261.74	57.94%	82,924,210	45.58%	343.71
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,572.04	0.38%	0	0.00%	0.00
75. Market Area Total	416,384.17	100.00%	181,911,995	100.00%	436.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	194.58	1.17%	384,300	1.36%	1,975.02
46. 1A	1,291.99	7.79%	2,551,690	9.04%	1,975.01
47. 2A1	2,860.89	17.26%	5,650,275	20.02%	1,975.01
48. 2A	6,262.36	37.78%	10,176,405	36.05%	1,625.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	13.36	0.08%	21,710	0.08%	1,625.00
51. 4A1	4,073.28	24.57%	6,619,115	23.45%	1,625.01
52. 4A	1,881.02	11.35%	2,821,530	10.00%	1,500.00
53. Total	16,577.48	100.00%	28,225,025	100.00%	1,702.61
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,526.42	7.49%	3,883,235	9.27%	595.00
56. 2D1	13,517.79	15.52%	7,434,845	17.75%	550.00
57. 2D	35,929.05	41.25%	19,042,460	45.47%	530.00
58. 3D1	901.13	1.03%	391,990	0.94%	435.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	18,100.62	20.78%	6,697,250	15.99%	370.00
61. 4D	12,127.26	13.92%	4,426,460	10.57%	365.00
62. Total	87,102.27	100.00%	41,876,240	100.00%	480.77
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17,645.01	26.18%	5,805,405	26.54%	329.01
69. 4G1	18,606.57	27.60%	6,060,860	27.70%	325.74
70. 4G	31,155.62	46.22%	10,011,950	45.76%	321.35
71. Total	67,407.20	100.00%	21,878,215	100.00%	324.57
Irrigated Total					
Irrigated Total	16,577.48	9.69%	28,225,025	30.69%	1,702.61
Dry Total					
Dry Total	87,102.27	50.91%	41,876,240	45.53%	480.77
Grass Total					
Grass Total	67,407.20	39.40%	21,878,215	23.79%	324.57
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	24.13	0.01%	0	0.00%	0.00
75. Market Area Total	171,086.95	100.00%	91,979,480	100.00%	537.62

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,636.08	4,298,805	37,400.57	61,525,870	40,036.65	65,824,675
77. Dry Land	0.00	0	1,152.12	493,320	237,613.41	102,771,055	238,765.53	103,264,375
78. Grass	0.00	0	3,810.21	1,299,010	304,858.73	103,503,415	308,668.94	104,802,425
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	228.25	0	1,367.92	0	1,596.17	0
82. Total	0.00	0	7,598.41	6,091,135	579,872.71	267,800,340	587,471.12	273,891,475

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	40,036.65	6.82%	65,824,675	24.03%	1,644.11
Dry Land	238,765.53	40.64%	103,264,375	37.70%	432.49
Grass	308,668.94	52.54%	104,802,425	38.26%	339.53
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1,596.17	0.27%	0	0.00%	0.00
Total	587,471.12	100.00%	273,891,475	100.00%	466.22

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 Bushnell	33	98,705	93	297,015	105	4,622,995	138	5,018,715	72,045
83.2 Dix	38	100,045	130	397,885	135	8,202,095	173	8,700,025	8,065
83.3 Kimball	82	794,745	1,055	11,848,445	1,086	88,470,270	1,168	101,113,460	572,865
83.4 Rural	308	3,865,045	226	3,390,180	315	33,725,505	623	40,980,730	739,495
84 Residential Total	461	4,858,540	1,504	15,933,525	1,641	135,020,865	2,102	155,812,930	1,392,470

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bushnell	16	45,755	32	76,370	38	337,020	54	459,145	0
85.2	Dix	4	11,170	25	87,780	27	808,935	31	907,885	0
85.3	Kimball	38	311,440	266	3,792,340	275	23,025,885	313	27,129,665	1,305,595
85.4	Rural	25	304,515	68	1,455,525	105	66,735,630	130	68,495,670	11,666,555
86	Commercial Total	83	672,880	391	5,412,015	445	90,907,470	528	96,992,365	12,972,150

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,518.91	0.80%	577,195	0.90%	380.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	30,888.82	16.21%	10,347,880	16.20%	335.00
93. 4G1	37,992.96	19.94%	12,727,685	19.92%	335.00
94. 4G	120,099.01	63.04%	40,233,210	62.98%	335.00
95. Total	190,499.70	100.00%	63,885,970	100.00%	335.36
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	22.19	0.04%	10,100	0.05%	455.16
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	19,499.25	38.41%	7,312,500	38.41%	375.01
102. 4C1	11,238.13	22.14%	4,214,415	22.14%	375.01
103. 4C	20,002.47	39.40%	7,501,225	39.40%	375.01
104. Total	50,762.04	100.00%	19,038,240	100.00%	375.05
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	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	190,499.70	78.96%	63,885,970	77.04%	335.36
CRP Total	50,762.04	21.04%	19,038,240	22.96%	375.05
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	241,261.74	100.00%	82,924,210	100.00%	343.71

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	9,405.28	20.49%	2,962,710	20.49%	315.00
93. 4G1	11,949.10	26.03%	3,764,040	26.03%	315.01
94. 4G	24,558.44	53.49%	7,735,910	53.49%	315.00
95. Total	45,912.82	100.00%	14,462,660	100.00%	315.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	8,239.73	38.33%	2,842,695	38.33%	345.00
102. 4C1	6,657.47	30.97%	2,296,820	30.97%	345.00
103. 4C	6,597.18	30.69%	2,276,040	30.69%	345.00
104. Total	21,494.38	100.00%	7,415,555	100.00%	345.00
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	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	45,912.82	68.11%	14,462,660	66.11%	315.00
CRP Total	21,494.38	31.89%	7,415,555	33.89%	345.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	67,407.20	100.00%	21,878,215	100.00%	324.57

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

53 Kimball

	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	132,893,260	155,812,930	22,919,670	17.25%	1,392,470	16.20%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	24,787,390	27,093,115	2,305,725	9.30%	889,100	5.72%
04. Total Residential (sum lines 1-3)	157,680,650	182,906,045	25,225,395	16.00%	2,281,570	14.55%
05. Commercial	39,219,085	40,860,130	1,641,045	4.18%	1,376,675	0.67%
06. Industrial	44,238,785	56,132,235	11,893,450	26.88%	11,595,475	0.67%
07. Total Commercial (sum lines 5-6)	83,457,870	96,992,365	13,534,495	16.22%	12,972,150	0.67%
08. Ag-Farmsite Land, Outbuildings	10,497,260	10,526,050	28,790	0.27%	214,935	-1.77%
09. Minerals	23,467,345	28,207,680	4,740,335	20.20	0	20.20%
10. Non Ag Use Land	71,680	106,470	34,790	48.54%		
11. Total Non-Agland (sum lines 8-10)	34,036,285	38,840,200	4,803,915	14.11%	214,935	13.48%
12. Irrigated	65,723,220	65,824,675	101,455	0.15%		
13. Dryland	94,075,160	103,264,375	9,189,215	9.77%		
14. Grassland	103,859,540	104,802,425	942,885	0.91%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	263,657,920	273,891,475	10,233,555	3.88%		
18. Total Value of all Real Property (Locally Assessed)	538,832,725	592,630,085	53,797,360	9.98%	15,468,655	7.11%

2023 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$246,487
7.	Adopted budget, or granted budget if different from above:
	\$237,888
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$28,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,595 for MIPS; \$6,825 for gWorks;
11.	Amount of the assessor's budget set aside for education/workshops:
	\$10,500
12.	Amount of last year's assessor's budget not used:
	\$23,553.86

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS and MIPS online.
4.	Are cadastral maps currently being used?
	Yes, in conjunction with gWorks.
5.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://kimball.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks and the Assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View (Pictometry)
10.	When was the aerial imagery last updated?
	April, 2022 for Pictometry; 2022 for gWorks

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	City of Kimball, and the villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial appraisal maintenance.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial property.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests. General certification for any additional appraisal activity.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Only for the unique commercial/industrial properties.

2023 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:														
	The County Assessor and her staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all residential parcels within the City of Kimball.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: the residential parcels within the village of Bushnell</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: all residential parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all residential parcels within the City of Kimball.	20	Bushnell: the residential parcels within the village of Bushnell	30	Dix: all residential parcels within the village of Dix.	80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.	AG DW	Agricultural dwellings.	AG OB	Agricultural outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
10	Kimball: all residential parcels within the City of Kimball.														
20	Bushnell: the residential parcels within the village of Bushnell														
30	Dix: all residential parcels within the village of Dix.														
80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.														
AG DW	Agricultural dwellings.														
AG OB	Agricultural outbuildings.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach is exclusively used.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The county utilizes the updated depreciation table provided by the CAMA vendor.														
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 county assessor has developed depreciation tables for each valuation group.														
6.	Describe the methodology used to determine the residential lot values?														
	A tier approach (based on square foot size) has been developed after reviewing sales data.														
7.	How are rural residential site values developed?														
	Local well companies were contacted by the county assessor to develop well and septic estimates. Electric hookup rates were also researched. From this information, a value for the first acre of home site was determined.														
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?

The County Assessor is not aware of any vacant lots being held for sale or resale.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2022	2022	2022	2022
20	2022	2022	2022	2022
30	2022	2022	2022	2022
80	2022	2022	2022	2022
AG DW	2022	2022	2017	2017
AG OB	2022	2022	2017	2017

The inspection is primarily conducted with Eagle View aerial imagery.

2023 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:										
	The County Assessor and staff.										
2.	List the valuation group recognized in the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: commercial parcels within the village of Bushnell.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: commercial parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all commercial parcels not within the above valuation groupings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.	20	Bushnell: commercial parcels within the village of Bushnell.	30	Dix: commercial parcels within the village of Dix.	80	Rural: all commercial parcels not within the above valuation groupings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
10	Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.										
20	Bushnell: commercial parcels within the village of Bushnell.										
30	Dix: commercial parcels within the village of Dix.										
80	Rural: all commercial parcels not within the above valuation groupings.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	All three approaches were used during the last reappraisal of commercial property: cost, income (for motels and downtown Kimball businesses) and sales comparison were used to estimate commercial property market value.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals—for example, Clean Harbors.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	The contracted appraisal firm used the local market information in developing depreciation studies.										
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.										
	No.										
6.	Describe the methodology used to determine the commercial lot values.										
	Commercial lot values appeared to be scattered--highway frontage was different from the downtown Kimball area. Therefore they were put in a manageable order and equalized.										

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2016	2016	2017	2017
	20	2016	2016	2017	2017
	30	2016	2016	2017	2017
	80	2016	2016	2017	2017

2023 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:									
	The County Assessor and staff.									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.	2019	2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
1	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.	2019								
2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2019								
	CRP is updated annually by letters sent to taxpayers who currently have CRP contracts that are scheduled to expire (to determine if they will re-enroll in the program). The expiration dates of all contracts are put in MIPS PC Admin and can be queried each year. More of the current contracts of land enrolled in CRP have been identified as CRP in the county. There is a separate land classification designation for CRP grass.									
3.	Describe the process used to determine and monitor market areas.									
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes, they are valued the same.									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Kimball County discovered a commercial feedlot, and intensive use acres were classified as such and called feedlot acres (and valued at 75% of market).									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	There are currently no parcels enrolled in the Wetland Reserve Program.									
7a.	Are any other agricultural subclasses used? If yes, please explain.									
	Grass parcels enrolled in CRP grass are identified as a separate CRP class.									

	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences within Kimball County.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2022 Plan of Assessment for Kimball County
Assessment Years 2023, 2024 and 2025**

Date: July 19, 2022

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15th each year, the assessor shall prepare a plan of assessment, (hereinafter referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st each year, the assessor shall present the plan to the county board of equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board of commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31st of each year.

General Description of Real Property in Kimball County:

According to the 2022 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2102	41.58	24.66
Commercial	512	10.13	7.25
Industrial	10	.20	8.21
Recreational	0	0	0
Minerals	475	9.40	4.36
Agricultural	1956	38.70	55.51

Kimball County has 587,568.51. acres of agricultural land; comprised of 6.80% irrigated land, 40.69% dryland, and 52.51% grassland.

New Property: For assessment year 2022, new city building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$5,916,715 in growth for 2022.

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

Current Resources:

Staff:

Deputy Assessor and two clerks.

Assessment Actions Planned for Assessment Year 2023:

Residential Property:

The 6-year review process will continue this year. We will conduct a reappraisal of Kimball and Suburban Residential properties, with new cost tables and depreciation.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry (Second flight with a change finder done in 2022), sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale and any changes to the property.

Commercial Property:

This year will include the 6-year review with a commercial reappraisal.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once

the review is completed. New construction will be assigned a value as per percentage of completion as of January 1 of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use review is continuous based upon any discovery of property changes. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send letters to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2024:

Residential Property:

The 6-year review process will continue this year with the review of Rural Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

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Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

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Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

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

1. Personal Property: Assist taxpayers with personal property schedules. The option to file personal property online was added in 2020. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15th. Process the applications, enter data into the State's Centurion website and mail applications to the State.
3. Annually prepare and file administrative reports as required by Nebraska State Statutes with the Property Tax Administrator including:
 - Real Property Abstract
 - Annual Plan of Assessment
 - Assessor Survey
 - School District Taxable Value Report
 - Average Residential Value for Homestead Exemption purposes
 - Homestead Exemption Tax Loss Report
 - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board of equalization.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1st send Notices of Valuation Change to property owners of record as of May 20th.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
12. Tax List Corrections: prepare tax list correction documents for county board of equalization approval.
13. Annual Inventory: update report designating personal property of the assessor's office by August 25th each year.
14. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
15. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
16. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
17. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
18. Made the online link <https://nebraskaassessoronline.us> available in 2022.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.
20. Assign 911 addresses for all properties in Kimball County in coordination with gWorks using the Master Street Address Guide (MSAG) database. Maintain and update 911 maps.

Conclusion:

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom
Kimball County Assessor
July 19, 2022