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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BUTLER COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Butler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Butler County.

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

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Vickie Donoghue, Butler County Assessor

Table of Contents

2024 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

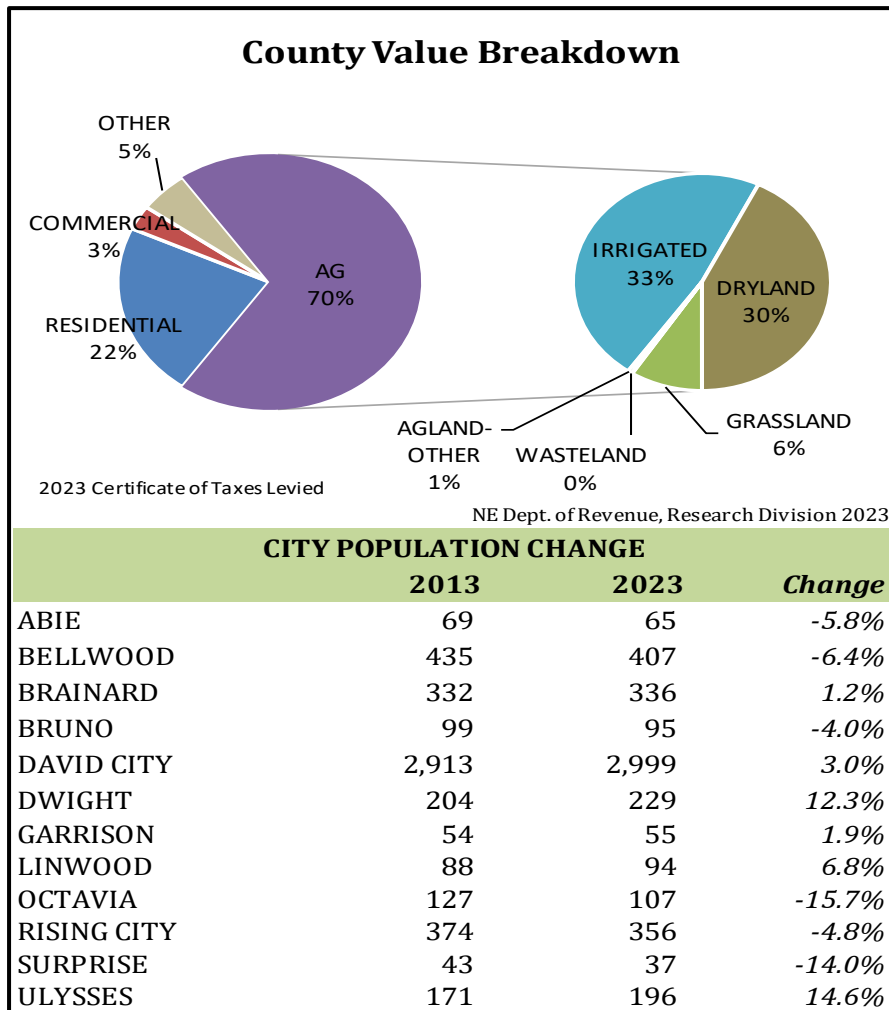
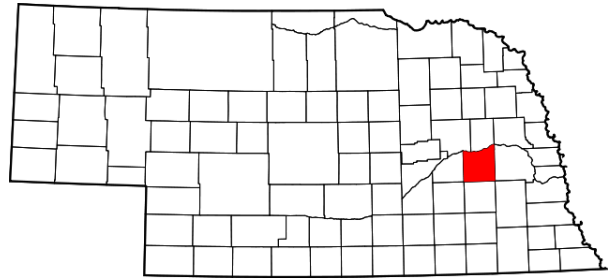
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 585 square miles, Butler County has 8,427 residents, per the Census Bureau Quick Facts for 2024, a slight, less than 1%, population decline from the 2023 U.S. Census. Reports indicate that 81% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$143,014 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Butler County are disbursed around the county but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there are 211 employer establishments with total employment of 2,039, a 4% increase.

An overwhelming majority of Butler County's valuation base is attributed to agricultural land. A mix of dry and irrigated land makes up a majority of the land in the county. Butler County is included in the Lower Platte North, Upper Big Blue, and

Lower Platte South Natural Resources Districts (NRD). Butler County has a robust market for poultry. In value of sales by commodity group, Butler County ranks first in milk from cows and sixth in poultry and eggs (USDA AgCensus).

2024 Residential Correlation for Butler County

Assessment Actions

The inspection and review of the residential parcels in Rising City, Brainard, Ulysses and Dwight were completed as part of the six-year inspection and review cycle. Also completed were the GEO Codes 2993, 2995, 2937 and 2939. A market analysis was completed on the residential class. The homesite first acres were increased to \$24,000 and \$31,000. Remodeling factors were updated, and economic adjustments were applied to most residential parcels resulting in near a 9% increase to the residential class less growth. All pick-up work was timely completed and added to the assessment rolls.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor and staff continue to review all sales with a documentary stamp tax. A questionnaire is mailed to each property sold and an attempt is made to complete an on-site review of all sold parcels. The usability rate of qualified sales in Butler County is near the state average range. A review of the documentation of the non-qualified sales appears to be adequate and all arm's-length sales are available for measurement.

The lot values are reviewed by analyzing the land to building ratios and vacant land sales. Valuation Groups 1, 2 and 3 were analyzed 2021 through 2023 and the remainder of the valuation groups were completed in 2023.

The appraisal tables were updated with 2022 costing and a depreciation analysis was completed in 2023.

There are eight valuation groups defined in the residential class. Butler County has various lake properties identified in Valuation Group 1. The city of David City is the largest populated community and the county seat. Many of the small villages with similar economic influences are grouped together into Valuation Group 6.

The county assessor is current with the six-year inspection and review cycle. The county assessor completes an onsite review of all residential properties on a four-year rotation cycle.

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

2024 Residential Correlation for Butler County

Description of Analysis

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

Valuation Group	Description
1	Lakes
2	David City & Hildy Estates
3	Acreages & Rural Subdivisions
4	Rising City
6	Small Towns & Villages (including Abie; Bruno; Garrison; Linwood; Octavia; Surprise & Ulysses)
7	Dwight
8	Brainard
9	Bellwood

The residential statistical profile represents all eight of the valuation groups. The overall measure of central tendency has the median as the only measure within the acceptable range. The weighted mean and mean fall just short but support a level of value near the low end of the acceptable range. The COD and PRD are within the recommended parameters. Each valuation group is also within the acceptable range.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

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

2024 Residential Correlation for Butler County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	16	92.97	91.56	92.16	13.51	99.35
2	96	92.85	93.21	93.64	11.09	99.54
3	32	91.98	87.42	86.46	12.31	101.11
4	15	91.94	84.72	83.00	15.00	102.07
6	14	92.30	92.18	88.14	11.68	104.58
7	8	92.64	94.71	90.62	11.18	104.51
8	11	92.21	88.72	91.10	11.76	97.39
9	22	93.31	92.19	88.68	13.58	103.96
____ALL____	214	92.20	91.28	90.53	12.13	100.83

Level of Value

Based on analysis of all available information, the level of value for the residential property in Butler County is 92%.

2024 Commercial Correlation for Butler County

Assessment Actions

The six-year inspection and review included the towns of Rising City, Brainard, Ulysses and Dwight and the GEO Codes of 2993, 2995, 2937 and 2939. No overall adjustments were made, and the pick-up work was timely completed.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm-s-length transactions are used. The sales usability rate for the commercial class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. A review of the documentation of the non-qualified sales indicates that all arm’s length transactions have been made available for measurement purposes.

The lot values are reviewed by analyzing the land to building ratios and vacant land sales, the result was acceptable. The lot study review was completed in 2022 in Valuation Group 12 and the remainder of the county was completed between 2018 through 2022. The costing and depreciation tables are all dated 2019 for the entire commercial class.

The valuation groups are currently stratified into two groups. The county assessor analyzes all the commercial parcels within David City limits as one valuation group and the remainder of the county as the other valuation group. The lack of economic differences outside the county seat of David City justifies the second valuation group of all the small towns.

The county is current with the six-year inspection and review cycle completing onsite reviews as scheduled.

Description of Analysis

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

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

2024 Commercial Correlation for Butler County

Review of the statistical profile indicates that the median and mean measures of central tendency are within the acceptable range. The weighted mean is below the range. The COD supports uniformity; however, the PRD is high. The PRD is influenced by one outlier sale, exclusion of the sale would bring the PRD within the acceptable range.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
11	7	95.44	92.57	82.50	08.69	112.21
12	13	92.87	92.79	89.25	11.81	103.97
____ALL____	20	94.16	92.71	88.04	10.79	105.30

Level of Value

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

2024 Agricultural Correlation for Butler County

Assessment Actions

The county assessor completed inspection and reviews in townships with GEO codes, 2937, 2939, 2993 and 2995, incorporating remodeling factors into the dwelling updates.

A market analysis was conducted for the agricultural land. The irrigated land increased \$175 per acre, the dry land increased \$200 per acre and grass increased \$100 per acre. The pick-up work was completed.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The usability of the sale in the agricultural class is near the statewide average. A review of the documentation of the non-qualified sales appears to be adequate and all arm's-length sales are available for measurement.

One market area is currently defined. The county assessor reviews the market to determine if additional market areas are needed.

The agricultural dwellings and outbuildings utilize a costing date of 2022 for the 2024 assessment year. Agricultural homes and improvements are valued using the same practices as the rural residential homes. The depreciation tables utilized are dated 2023.

The land use is reviewed and updated on a rotating cycle. The county assessor verifies land use changes with aerial imagery and the NRD records along with contacting the property owner. A review of the properties enrolled in the Conservation Reserve Program (CRP) and Wetlands Reserve Program (WRP) are completed each year. Intensive use is identified for all agricultural parcels and is identified as a subclass of livestock facilities.

The county assessor completed four townships and has a cyclical process in place to complete all townships in a five-year timeframe. The county assessor is current with the six-year inspection and review cycle.

Description of Analysis

The analysis, based on 85 qualified sales aligns two of the three measures of central tendency within the acceptable range, supporting the median as an indicator of level of value. The COD is low enough to support the use of the median as an indicator of the level of value.

The analysis of the 80% Majority Land Use (MLU) indicates that the irrigated land and dryland substrata are within the acceptable range. The sample is insufficient with only one sale in grassland.

2024 Agricultural Correlation for Butler County

Comparison of the 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

The county's assessment practices ensure agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements meeting statutory levels. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Butler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	35	72.62	72.40	67.78	14.16	106.82
1	35	72.62	72.40	67.78	14.16	106.82
<u> Dry </u>						
County	34	71.97	74.09	69.46	20.05	106.67
1	34	71.97	74.09	69.46	20.05	106.67
<u> Grass </u>						
County	1	71.33	71.33	71.33	00.00	100.00
1	1	71.33	71.33	71.33	00.00	100.00
<u> ALL </u>						
	85	71.76	72.86	68.05	17.54	107.07

Level of Value

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

2024 Opinions of the Property Tax Administrator for Butler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Butler County

Residential Real Property - Current

Number of Sales	214	Median	92.20
Total Sales Price	\$38,571,077	Mean	91.28
Total Adj. Sales Price	\$38,571,077	Wgt. Mean	90.53
Total Assessed Value	\$34,918,650	Average Assessed Value of the Base	\$118,676
Avg. Adj. Sales Price	\$180,239	Avg. Assessed Value	\$163,171

Confidence Interval - Current

95% Median C.I	91.02 to 94.05
95% Wgt. Mean C.I	88.34 to 92.72
95% Mean C.I	89.35 to 93.21
% of Value of the Class of all Real Property Value in the County	18.14
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	7.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	224	94	93.53
2022	212	93	92.72
2021	190	93	93.09
2020	185	94	94.33

2024 Commission Summary for Butler County

Commercial Real Property - Current

Number of Sales	20	Median	94.16
Total Sales Price	\$2,654,000	Mean	92.71
Total Adj. Sales Price	\$2,654,000	Wgt. Mean	88.04
Total Assessed Value	\$2,336,550	Average Assessed Value of the Base	\$272,263
Avg. Adj. Sales Price	\$132,700	Avg. Assessed Value	\$116,828

Confidence Interval - Current

95% Median C.I	87.40 to 99.01
95% Wgt. Mean C.I	79.00 to 97.07
95% Mean C.I	85.80 to 99.62
% of Value of the Class of all Real Property Value in the County	4.19
% of Records Sold in the Study Period	4.81
% of Value Sold in the Study Period	2.06

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	17	100	98.50
2022	17	100	95.20
2021	19	95	95.10
2020	19	100	92.83

12 Butler
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 214
 Total Sales Price : 38,571,077
 Total Adj. Sales Price : 38,571,077
 Total Assessed Value : 34,918,650
 Avg. Adj. Sales Price : 180,239
 Avg. Assessed Value : 163,171

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 91
 COD : 12.13
 PRD : 100.83

COV : 15.81
 STD : 14.43
 Avg. Abs. Dev : 11.18
 MAX Sales Ratio : 135.57
 MIN Sales Ratio : 52.69

95% Median C.I. : 91.02 to 94.05
 95% Wgt. Mean C.I. : 88.34 to 92.72
 95% Mean C.I. : 89.35 to 93.21

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	33	94.57	96.57	97.99	09.60	98.55	59.59	135.57	92.21 to 97.88	186,921	183,163	
01-JAN-22 To 31-MAR-22	24	102.59	99.77	100.78	10.70	99.00	68.26	121.60	91.02 to 110.93	140,996	142,093	
01-APR-22 To 30-JUN-22	26	94.32	94.06	94.41	09.92	99.63	66.82	118.66	91.21 to 100.37	186,577	176,146	
01-JUL-22 To 30-SEP-22	29	86.94	88.27	86.99	11.87	101.47	65.35	116.12	82.55 to 95.78	174,286	151,618	
01-OCT-22 To 31-DEC-22	22	89.88	85.94	84.47	15.23	101.74	54.32	118.78	74.38 to 96.15	230,142	194,396	
01-JAN-23 To 31-MAR-23	14	92.99	91.10	90.81	08.59	100.32	64.94	112.00	82.83 to 101.05	172,036	156,228	
01-APR-23 To 30-JUN-23	29	89.86	87.23	87.99	11.18	99.14	64.31	106.68	80.48 to 95.95	190,747	167,843	
01-JUL-23 To 30-SEP-23	37	86.63	87.88	84.38	14.43	104.15	52.69	115.91	82.98 to 92.77	165,141	139,350	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	112	94.29	94.52	94.73	11.10	99.78	59.59	135.57	92.16 to 96.61	173,729	164,565	
01-OCT-22 To 30-SEP-23	102	89.71	87.72	86.26	12.95	101.69	52.69	118.78	84.38 to 92.47	187,387	161,640	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	101	92.50	91.99	90.80	12.57	101.31	54.32	121.60	90.19 to 96.15	181,706	164,987	
<u>ALL</u>	214	92.20	91.28	90.53	12.13	100.83	52.69	135.57	91.02 to 94.05	180,239	163,171	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	16	92.97	91.56	92.16	13.51	99.35	69.21	118.78	76.64 to 101.05	168,434	155,236	
2	96	92.85	93.21	93.64	11.09	99.54	57.70	135.57	90.19 to 96.15	184,134	172,422	
3	32	91.98	87.42	86.46	12.31	101.11	54.32	121.60	80.77 to 96.08	300,825	260,088	
4	15	91.94	84.72	83.00	15.00	102.07	52.69	109.80	64.94 to 96.54	120,543	100,053	
6	14	92.30	92.18	88.14	11.68	104.58	67.50	114.97	80.60 to 109.21	79,782	70,319	
7	8	92.64	94.71	90.62	11.18	104.51	80.67	113.55	80.67 to 113.55	166,625	150,991	
8	11	92.21	88.72	91.10	11.76	97.39	59.59	107.97	72.21 to 101.40	150,045	136,697	
9	22	93.31	92.19	88.68	13.58	103.96	66.82	116.76	81.41 to 102.53	121,102	107,394	
<u>ALL</u>	214	92.20	91.28	90.53	12.13	100.83	52.69	135.57	91.02 to 94.05	180,239	163,171	

12 Butler
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 214
 Total Sales Price : 38,571,077
 Total Adj. Sales Price : 38,571,077
 Total Assessed Value : 34,918,650
 Avg. Adj. Sales Price : 180,239
 Avg. Assessed Value : 163,171

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 91
 COD : 12.13
 PRD : 100.83

COV : 15.81
 STD : 14.43
 Avg. Abs. Dev : 11.18
 MAX Sales Ratio : 135.57
 MIN Sales Ratio : 52.69

95% Median C.I. : 91.02 to 94.05
 95% Wgt. Mean C.I. : 88.34 to 92.72
 95% Mean C.I. : 89.35 to 93.21

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	202	92.17	91.19	90.45	11.99	100.82	52.69	135.57	90.83 to 94.08	181,590	164,255
06	12	92.98	92.83	92.02	14.39	100.88	72.13	118.78	76.64 to 110.93	157,496	144,926
07											
<u>ALL</u>	214	92.20	91.28	90.53	12.13	100.83	52.69	135.57	91.02 to 94.05	180,239	163,171

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	89.65	89.65	97.03	24.71	92.39	67.50	111.80	N/A	7,500	7,278
Less Than 30,000	9	96.71	95.38	96.92	08.38	98.41	67.50	111.80	90.70 to 105.42	19,056	18,469
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	214	92.20	91.28	90.53	12.13	100.83	52.69	135.57	91.02 to 94.05	180,239	163,171
Greater Than 14,999	212	92.20	91.29	90.53	12.02	100.84	52.69	135.57	91.02 to 94.05	181,868	164,642
Greater Than 29,999	205	92.16	91.10	90.50	12.24	100.66	52.69	135.57	90.00 to 93.75	187,315	169,524
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	89.65	89.65	97.03	24.71	92.39	67.50	111.80	N/A	7,500	7,278
15,000 TO 29,999	7	96.71	97.02	96.91	04.22	100.11	90.70	105.42	90.70 to 105.42	22,357	21,667
30,000 TO 59,999	15	102.62	101.07	100.31	10.19	100.76	59.59	115.91	96.49 to 111.57	46,603	46,749
60,000 TO 99,999	21	93.75	92.29	92.31	10.51	99.98	52.69	118.66	86.94 to 98.11	73,667	68,001
100,000 TO 149,999	44	90.99	90.42	90.53	13.46	99.88	60.42	121.60	82.27 to 96.54	125,477	113,591
150,000 TO 249,999	77	91.23	90.24	90.63	11.54	99.57	57.70	135.57	87.75 to 92.91	188,041	170,429
250,000 TO 499,999	46	91.85	88.97	89.02	11.97	99.94	54.32	117.47	83.75 to 96.27	328,877	292,777
500,000 TO 999,999	2	100.98	100.98	100.92	02.54	100.06	98.42	103.54	N/A	512,500	517,195
1,000,000 +											
<u>ALL</u>	214	92.20	91.28	90.53	12.13	100.83	52.69	135.57	91.02 to 94.05	180,239	163,171

12 Butler
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 20
Total Sales Price : 2,654,000
Total Adj. Sales Price : 2,654,000
Total Assessed Value : 2,336,550
Avg. Adj. Sales Price : 132,700
Avg. Assessed Value : 116,828

MEDIAN : 94
WGT. MEAN : 88
MEAN : 93
COD : 10.79
PRD : 105.30

COV : 15.93
STD : 14.77
Avg. Abs. Dev : 10.16
MAX Sales Ratio : 133.63
MIN Sales Ratio : 65.41

95% Median C.I. : 87.40 to 99.01
95% Wgt. Mean C.I. : 79.00 to 97.07
95% Mean C.I. : 85.80 to 99.62

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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	1	133.63	133.63	133.63	00.00	100.00	133.63	133.63	N/A	70,000	93,540	
01-JAN-21 To 31-MAR-21	2	87.86	87.86	88.12	00.52	99.70	87.40	88.31	N/A	206,000	181,525	
01-APR-21 To 30-JUN-21	1	101.94	101.94	101.94	00.00	100.00	101.94	101.94	N/A	66,500	67,790	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	3	98.50	91.11	80.04	09.96	113.83	72.71	102.13	N/A	104,000	83,243	
01-JAN-22 To 31-MAR-22	2	82.89	82.89	66.47	21.09	124.70	65.41	100.36	N/A	90,250	59,993	
01-APR-22 To 30-JUN-22	3	98.03	97.49	97.91	01.21	99.57	95.44	99.01	N/A	190,000	186,028	
01-JUL-22 To 30-SEP-22	1	65.69	65.69	65.69	00.00	100.00	65.69	65.69	N/A	260,000	170,800	
01-OCT-22 To 31-DEC-22	2	87.97	87.97	88.96	01.69	98.89	86.48	89.46	N/A	180,000	160,135	
01-JAN-23 To 31-MAR-23	2	92.02	92.02	92.62	05.29	99.35	87.15	96.89	N/A	89,000	82,433	
01-APR-23 To 30-JUN-23	1	92.87	92.87	92.87	00.00	100.00	92.87	92.87	N/A	165,000	153,235	
01-JUL-23 To 30-SEP-23	2	96.40	96.40	94.00	06.63	102.55	90.01	102.78	N/A	40,000	37,600	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	4	95.13	102.82	95.60	15.74	107.55	87.40	133.63	N/A	137,125	131,095	
01-OCT-21 To 30-SEP-22	9	98.03	88.59	83.07	11.41	106.64	65.41	102.13	65.69 to 100.36	146,944	122,067	
01-OCT-22 To 30-SEP-23	7	90.01	92.23	91.13	04.68	101.21	86.48	102.78	86.48 to 102.78	111,857	101,939	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	6	93.41	91.83	86.09	09.67	106.67	72.71	102.13	72.71 to 102.13	131,750	113,428	
01-JAN-22 To 31-DEC-22	8	92.45	87.49	85.31	11.61	102.56	65.41	100.36	65.41 to 100.36	171,313	146,143	
<u>ALL</u>	20	94.16	92.71	88.04	10.79	105.30	65.41	133.63	87.40 to 99.01	132,700	116,828	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
11	7	95.44	92.57	82.50	08.69	112.21	72.71	102.78	72.71 to 102.78	67,929	56,041	
12	13	92.87	92.79	89.25	11.81	103.97	65.41	133.63	86.48 to 99.01	167,577	149,559	
<u>ALL</u>	20	94.16	92.71	88.04	10.79	105.30	65.41	133.63	87.40 to 99.01	132,700	116,828	

12 Butler
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 20
Total Sales Price : 2,654,000
Total Adj. Sales Price : 2,654,000
Total Assessed Value : 2,336,550
Avg. Adj. Sales Price : 132,700
Avg. Assessed Value : 116,828

MEDIAN : 94
WGT. MEAN : 88
MEAN : 93
COD : 10.79
PRD : 105.30

COV : 15.93
STD : 14.77
Avg. Abs. Dev : 10.16
MAX Sales Ratio : 133.63
MIN Sales Ratio : 65.41

95% Median C.I. : 87.40 to 99.01
95% Wgt. Mean C.I. : 79.00 to 97.07
95% Mean C.I. : 85.80 to 99.62

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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	20	94.16	92.71	88.04	10.79	105.30	65.41	133.63	87.40 to 99.01	132,700	116,828
04											
<u>ALL</u>	<u>20</u>	<u>94.16</u>	<u>92.71</u>	<u>88.04</u>	<u>10.79</u>	<u>105.30</u>	<u>65.41</u>	<u>133.63</u>	<u>87.40 to 99.01</u>	<u>132,700</u>	<u>116,828</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	101.25	101.25	101.57	00.88	99.68	100.36	102.13	N/A	8,750	8,888
Less Than 30,000	3	102.13	101.76	102.28	00.79	99.49	100.36	102.78	N/A	14,167	14,490
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	20	94.16	92.71	88.04	10.79	105.30	65.41	133.63	87.40 to 99.01	132,700	116,828
Greater Than 14,999	18	91.44	91.76	87.95	11.33	104.33	65.41	133.63	87.15 to 98.50	146,472	128,821
Greater Than 29,999	17	90.01	91.11	87.81	11.35	103.76	65.41	133.63	86.48 to 98.50	153,618	134,887
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	101.25	101.25	101.57	00.88	99.68	100.36	102.13	N/A	8,750	8,888
15,000 TO 29,999	1	102.78	102.78	102.78	00.00	100.00	102.78	102.78	N/A	25,000	25,695
30,000 TO 59,999	3	95.44	94.82	94.64	03.14	100.19	90.01	99.01	N/A	50,000	47,320
60,000 TO 99,999	6	92.95	99.18	98.82	13.09	100.36	86.48	133.63	86.48 to 133.63	72,417	71,559
100,000 TO 149,999	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	100,000	96,890
150,000 TO 249,999	3	72.71	77.00	76.34	12.58	100.86	65.41	92.87	N/A	188,333	143,767
250,000 TO 499,999	4	88.89	85.37	87.63	09.42	97.42	65.69	98.03	N/A	340,500	298,394
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>20</u>	<u>94.16</u>	<u>92.71</u>	<u>88.04</u>	<u>10.79</u>	<u>105.30</u>	<u>65.41</u>	<u>133.63</u>	<u>87.40 to 99.01</u>	<u>132,700</u>	<u>116,828</u>

12 Butler
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 20
 Total Sales Price : 2,654,000
 Total Adj. Sales Price : 2,654,000
 Total Assessed Value : 2,336,550
 Avg. Adj. Sales Price : 132,700
 Avg. Assessed Value : 116,828

MEDIAN : 94
 WGT. MEAN : 88
 MEAN : 93
 COD : 10.79
 PRD : 105.30

COV : 15.93
 STD : 14.77
 Avg. Abs. Dev : 10.16
 MAX Sales Ratio : 133.63
 MIN Sales Ratio : 65.41

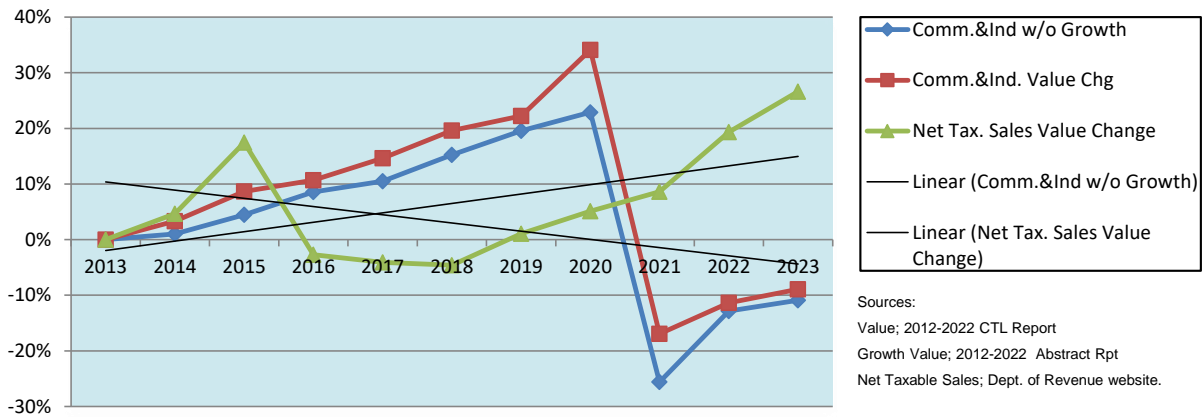
95% Median C.I. : 87.40 to 99.01
 95% Wgt. Mean C.I. : 79.00 to 97.07
 95% Mean C.I. : 85.80 to 99.62

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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
344	4	98.76	105.29	106.57	11.17	98.80	90.01	133.63	N/A	62,500	66,606
352	3	89.46	90.21	89.69	01.70	100.58	88.31	92.87	N/A	264,000	236,793
353	2	91.69	91.69	92.98	05.68	98.61	86.48	96.89	N/A	80,000	74,388
386	2	80.06	80.06	76.74	09.18	104.33	72.71	87.40	N/A	155,000	118,945
406	4	102.04	101.80	102.07	00.64	99.74	100.36	102.78	N/A	27,250	27,815
442	2	91.30	91.30	90.18	04.55	101.24	87.15	95.44	N/A	61,500	55,463
470	1	65.69	65.69	65.69	00.00	100.00	65.69	65.69	N/A	260,000	170,800
526	1	98.03	98.03	98.03	00.00	100.00	98.03	98.03	N/A	475,000	465,630
528	1	65.41	65.41	65.41	00.00	100.00	65.41	65.41	N/A	175,000	114,465
<u>ALL</u>	20	94.16	92.71	88.04	10.79	105.30	65.41	133.63	87.40 to 99.01	132,700	116,828

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
2012	\$ 82,106,970	\$ 2,954,825	3.60%	\$ 79,152,145		\$ 45,365,109	
2013	\$ 84,824,440	\$ 1,895,111	2.23%	\$ 82,929,329	1.00%	\$ 47,482,773	4.67%
2014	\$ 89,218,605	\$ 3,433,685	3.85%	\$ 85,784,920	1.13%	\$ 53,277,740	12.20%
2015	\$ 90,890,450	\$ 1,763,150	1.94%	\$ 89,127,300	-0.10%	\$ 44,143,550	-17.14%
2016	\$ 94,134,065	\$ 3,415,005	3.63%	\$ 90,719,060	-0.19%	\$ 43,507,032	-1.44%
2017	\$ 98,201,965	\$ 3,569,100	3.63%	\$ 94,632,865	0.53%	\$ 43,282,176	-0.52%
2018	\$ 100,361,230	\$ 2,199,170	2.19%	\$ 98,162,060	-0.04%	\$ 45,849,553	5.93%
2019	\$ 110,112,270	\$ 9,203,875	8.36%	\$ 100,908,395	0.55%	\$ 47,679,473	3.99%
2020	\$ 68,193,230	\$ 7,110,400	10.43%	\$ 61,082,830	-44.53%	\$ 49,271,868	3.34%
2021	\$ 72,766,665	\$ 1,189,050	1.63%	\$ 71,577,615	4.96%	\$ 54,143,197	9.89%
2022	\$ 74,771,680	\$ 1,618,335	2.16%	\$ 73,153,345	0.53%	\$ 57,442,738	6.09%
2023	\$ 78,119,870	\$ 707,230	0.91%	\$ 77,412,640	3.53%	\$ 64,679,490	12.60%
Ann %chg	-0.82%			Average	-2.97%	3.14%	3.60%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	1.00%	3.31%	4.67%
2014	4.48%	8.66%	17.44%
2015	8.55%	10.70%	-2.69%
2016	10.49%	14.65%	-4.10%
2017	15.26%	19.60%	-4.59%
2018	19.55%	22.23%	1.07%
2019	22.90%	34.11%	5.10%
2020	-25.61%	-16.95%	8.61%
2021	-12.82%	-11.38%	19.35%
2022	-10.90%	-8.93%	26.62%
2023	-5.72%	-4.86%	42.58%

County Number	12
County Name	Butler

12 Butler
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 85
Total Sales Price : 75,042,378
Total Adj. Sales Price : 75,042,378
Total Assessed Value : 51,064,270
Avg. Adj. Sales Price : 882,852
Avg. Assessed Value : 600,756

MEDIAN : 72
WGT. MEAN : 68
MEAN : 73
COD : 17.54
PRD : 107.07

COV : 21.64
STD : 15.77
Avg. Abs. Dev : 12.59
MAX Sales Ratio : 114.48
MIN Sales Ratio : 42.64

95% Median C.I. : 67.31 to 75.88
95% Wgt. Mean C.I. : 64.36 to 71.74
95% Mean C.I. : 69.51 to 76.21

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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	12	79.66	81.70	79.32	12.55	103.00	63.89	108.62	71.76 to 88.25	820,670	650,933	
01-JAN-21 To 31-MAR-21	15	79.01	79.93	80.45	09.48	99.35	68.19	96.47	70.34 to 88.95	580,707	467,175	
01-APR-21 To 30-JUN-21	7	89.12	89.44	86.28	09.21	103.66	75.41	103.02	75.41 to 103.02	542,636	468,211	
01-JUL-21 To 30-SEP-21	6	77.63	85.86	75.97	19.86	113.02	67.31	114.48	67.31 to 114.48	641,628	487,430	
01-OCT-21 To 31-DEC-21	15	60.29	65.31	62.93	17.40	103.78	47.64	96.77	54.34 to 75.18	1,205,045	758,297	
01-JAN-22 To 31-MAR-22	5	75.32	75.51	75.09	08.14	100.56	63.17	85.67	N/A	717,900	539,080	
01-APR-22 To 30-JUN-22	6	57.11	58.36	56.81	09.18	102.73	49.97	70.59	49.97 to 70.59	1,042,883	592,430	
01-JUL-22 To 30-SEP-22	7	63.77	60.19	60.60	09.97	99.32	49.70	70.34	49.70 to 70.34	952,959	577,493	
01-OCT-22 To 31-DEC-22	1	58.60	58.60	58.60	00.00	100.00	58.60	58.60	N/A	1,000,000	585,970	
01-JAN-23 To 31-MAR-23	5	64.92	66.44	60.05	15.53	110.64	51.43	87.49	N/A	1,391,229	835,481	
01-APR-23 To 30-JUN-23	3	71.54	66.99	66.87	10.92	100.18	53.00	76.43	N/A	1,113,908	744,868	
01-JUL-23 To 30-SEP-23	3	51.15	50.58	46.82	09.99	108.03	42.64	57.96	N/A	981,485	459,510	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	40	79.52	83.02	80.21	12.85	103.50	63.89	114.48	75.84 to 87.64	655,172	525,522	
01-OCT-21 To 30-SEP-22	33	63.17	64.50	62.63	14.91	102.99	47.64	96.77	57.30 to 70.34	1,048,278	656,572	
01-OCT-22 To 30-SEP-23	12	58.28	61.96	58.81	16.75	105.36	42.64	87.49	51.43 to 71.54	1,186,861	698,043	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	43	75.84	77.21	71.39	16.53	108.15	47.64	114.48	69.46 to 81.91	800,802	571,724	
01-JAN-22 To 31-DEC-22	19	63.17	63.56	62.10	12.92	102.35	49.70	85.67	54.30 to 70.59	921,974	572,547	
<u>ALL</u>	85	71.76	72.86	68.05	17.54	107.07	42.64	114.48	67.31 to 75.88	882,852	600,756	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	85	71.76	72.86	68.05	17.54	107.07	42.64	114.48	67.31 to 75.88	882,852	600,756	
<u>ALL</u>	85	71.76	72.86	68.05	17.54	107.07	42.64	114.48	67.31 to 75.88	882,852	600,756	

12 Butler
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 85
 Total Sales Price : 75,042,378
 Total Adj. Sales Price : 75,042,378
 Total Assessed Value : 51,064,270
 Avg. Adj. Sales Price : 882,852
 Avg. Assessed Value : 600,756

MEDIAN : 72
 WGT. MEAN : 68
 MEAN : 73
 COD : 17.54
 PRD : 107.07

COV : 21.64
 STD : 15.77
 Avg. Abs. Dev : 12.59
 MAX Sales Ratio : 114.48
 MIN Sales Ratio : 42.64

95% Median C.I. : 67.31 to 75.88
 95% Wgt. Mean C.I. : 64.36 to 71.74
 95% Mean C.I. : 69.51 to 76.21

Printed:3/21/2024 9:21:10AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	12	72.08	73.55	66.13	16.55	111.22	51.43	96.47	56.91 to 87.64	1,279,210	845,998
1	12	72.08	73.55	66.13	16.55	111.22	51.43	96.47	56.91 to 87.64	1,279,210	845,998
Dry											
County	20	70.40	70.81	67.76	17.44	104.50	49.10	97.21	59.11 to 79.01	688,884	466,765
1	20	70.40	70.81	67.76	17.44	104.50	49.10	97.21	59.11 to 79.01	688,884	466,765
Grass											
County	1	71.33	71.33	71.33	00.00	100.00	71.33	71.33	N/A	263,305	187,820
1	1	71.33	71.33	71.33	00.00	100.00	71.33	71.33	N/A	263,305	187,820
ALL	85	71.76	72.86	68.05	17.54	107.07	42.64	114.48	67.31 to 75.88	882,852	600,756

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	35	72.62	72.40	67.78	14.16	106.82	51.43	96.47	67.31 to 79.55	1,091,372	739,765
1	35	72.62	72.40	67.78	14.16	106.82	51.43	96.47	67.31 to 79.55	1,091,372	739,765
Dry											
County	34	71.97	74.09	69.46	20.05	106.67	42.64	109.86	63.17 to 79.48	731,492	508,060
1	34	71.97	74.09	69.46	20.05	106.67	42.64	109.86	63.17 to 79.48	731,492	508,060
Grass											
County	1	71.33	71.33	71.33	00.00	100.00	71.33	71.33	N/A	263,305	187,820
1	1	71.33	71.33	71.33	00.00	100.00	71.33	71.33	N/A	263,305	187,820
ALL	85	71.76	72.86	68.05	17.54	107.07	42.64	114.48	67.31 to 75.88	882,852	600,756

Butler County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338
Colfax	1	6,404	6,304	6,304	6,051	5,740	5,526	5,100	4,818	5,970
Saunders	1	n/a	6,122	6,122	5,723	n/a	5,114	4,200	3,854	5,048
Seward	1	7,000	6,497	6,497	6,500	6,500	5,600	4,900	4,393	6,453
Seward	2	6,700	6,300	6,300	6,100	5,800	4,900	4,600	3,800	6,248
Polk	1	6,457	6,100	6,100	5,725	5,240	5,209	5,020	4,438	6,629
Platte	3	7,015	6,664	6,664	6,154	5,875	5,260	4,500	4,000	6,151

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398
Colfax	1	7,434	7,317	7,007	6,878	6,399	6,329	5,846	5,382	6,651
Saunders	1	6,517	6,184	6,092	n/a	5,290	4,672	3,964	3,677	4,918
Seward	1	5,950	5,875	5,425	5,425	5,425	4,300	4,300	3,200	5,326
Seward	2	5,950	5,875	5,425	5,425	5,425	4,295	4,300	3,200	5,008
Polk	1	5,710	5,410	4,160	4,150	3,740	3,620	3,490	3,510	5,037
Platte	3	5,200	5,050	4,783	4,700	4,304	3,871	3,300	2,800	4,439

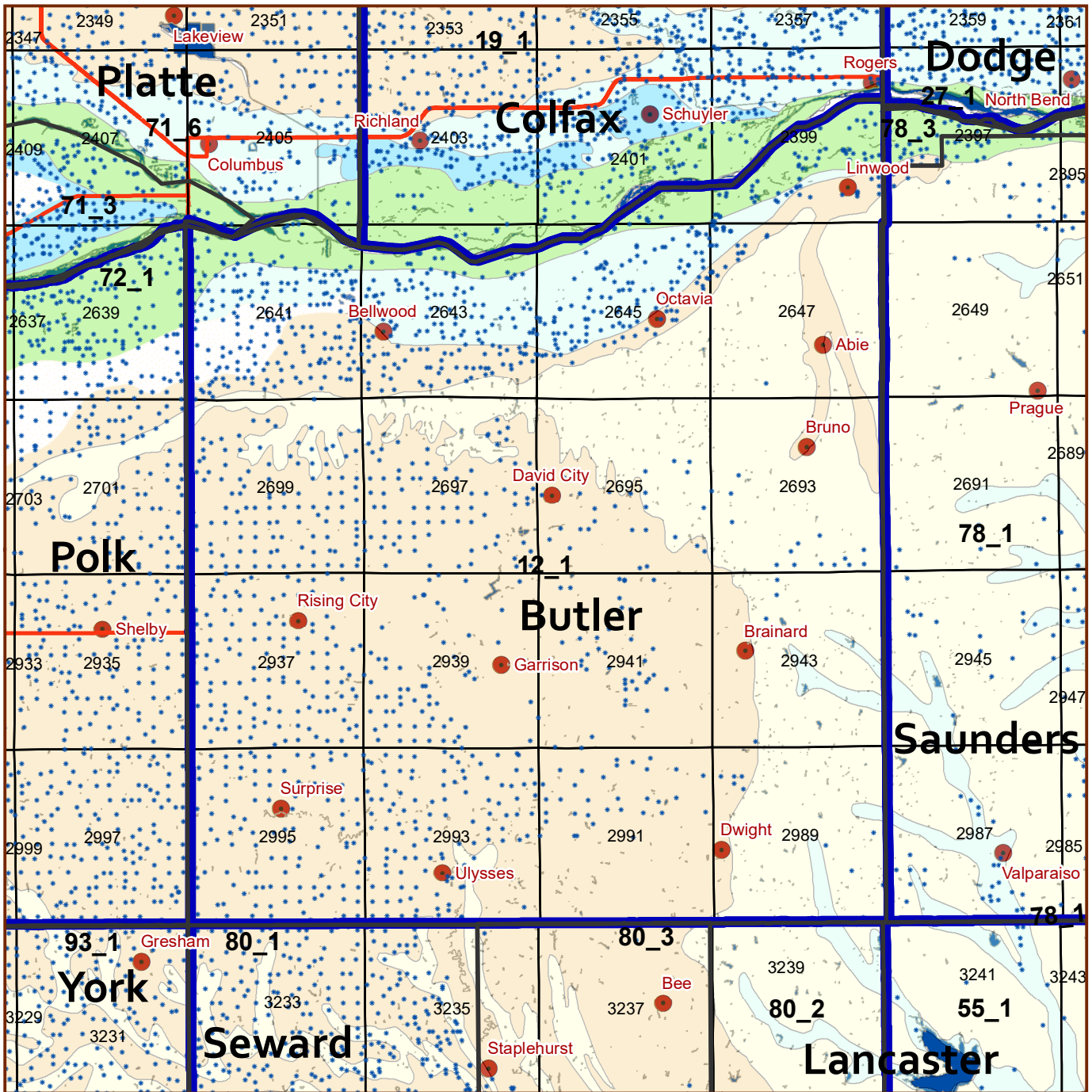
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764
Colfax	1	2,129	2,128	1,928	1,928	n/a	1,821	n/a	1,714	2,081
Saunders	1	2,364	2,364	2,364	n/a	n/a	2,100	n/a	2,099	2,361
Seward	1	2,648	2,650	2,549	n/a	2,550	n/a	n/a	2,200	2,622
Seward	2	2,649	2,650	2,550	n/a	2,550	n/a	n/a	2,200	2,616
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Platte	3	2,003	1,924	1,905	1,512	1,735	1,566	1,562	1,442	1,876

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	3,183	1,725	755
Colfax	1	4,389	1,680	150
Saunders	1	2,478	630	250
Seward	1	2,748	804	100
Seward	2	2,767	828	101
Polk	1	2,200	1,150	300
Platte	3	1,933	1,674	200






Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

BUTLER COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils

CLASS










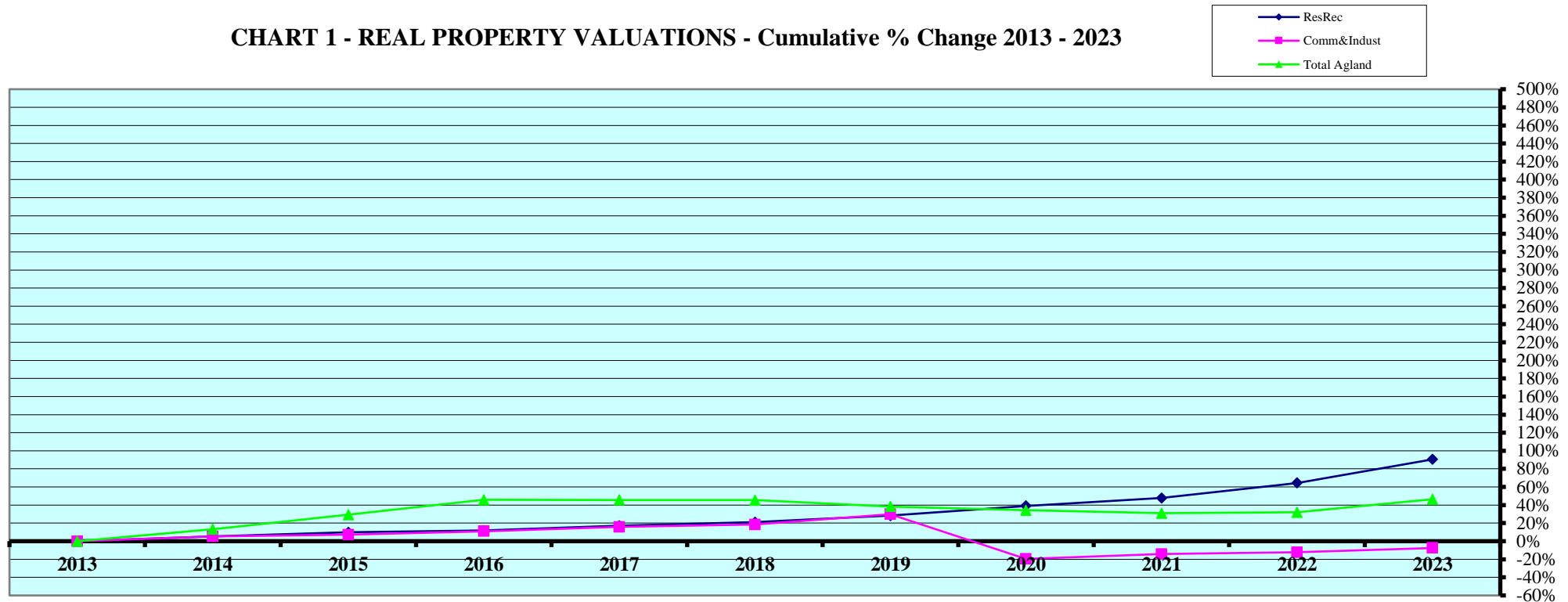
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	231,427,060	-	-	-	84,824,440	-	-	-	1,206,057,260	-	-	-
2014	243,306,770	11,879,710	5.13%	5.13%	89,218,605	4,394,165	5.18%	5.18%	1,367,091,430	161,034,170	13.35%	13.35%
2015	254,394,350	11,087,580	4.56%	9.92%	90,890,450	1,671,845	1.87%	7.15%	1,558,443,105	191,351,675	14.00%	29.22%
2016	258,545,780	4,151,430	1.63%	11.72%	94,134,065	3,243,615	3.57%	10.98%	1,758,458,995	200,015,890	12.83%	45.80%
2017	271,163,715	12,617,935	4.88%	17.17%	98,201,965	4,067,900	4.32%	15.77%	1,756,698,430	-1,760,565	-0.10%	45.66%
2018	280,302,625	9,138,910	3.37%	21.12%	100,361,230	2,159,265	2.20%	18.32%	1,753,556,950	-3,141,480	-0.18%	45.40%
2019	296,768,320	16,465,695	5.87%	28.23%	110,112,270	9,751,040	9.72%	29.81%	1,668,672,255	-84,884,695	-4.84%	38.36%
2020	321,826,425	25,058,105	8.44%	39.06%	68,193,230	-41,919,040	-38.07%	-19.61%	1,619,209,840	-49,462,415	-2.96%	34.26%
2021	342,252,065	20,425,640	6.35%	47.89%	72,766,665	4,573,435	6.71%	-14.21%	1,580,064,280	-39,145,560	-2.42%	31.01%
2022	380,486,742	38,234,677	11.17%	64.41%	74,490,155	1,723,490	2.37%	-12.18%	1,591,514,745	11,450,465	0.72%	31.96%
2023	440,796,455	60,309,713	15.85%	90.47%	78,516,215	4,026,060	5.40%	-7.44%	1,765,910,955	174,396,210	10.96%	46.42%

Rate Annual %chg: Residential & Recreational **6.66%**

Commercial & Industrial **-0.77%**

Agricultural Land **3.89%**

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

CHART 1

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

Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

Total Real Property Sum Lines 17, 25, & 30	Records : 8,786	Value : 2,702,186,390	Growth 46,563,700	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	249	1,979,990	0	0	615	8,824,980	864	10,804,970	
02. Res Improve Land	2,077	29,847,780	0	0	698	22,012,260	2,775	51,860,040	
03. Res Improvements	2,119	234,890,000	0	0	802	155,699,000	2,921	390,589,000	
04. Res Total	2,368	266,717,770	0	0	1,417	186,536,240	3,785	453,254,010	8,788,105
% of Res Total	62.56	58.85	0.00	0.00	37.44	41.15	43.08	16.77	18.87
05. Com UnImp Land	53	379,880	0	0	9	5,061,740	62	5,441,620	
06. Com Improve Land	277	3,618,035	0	0	31	1,546,385	308	5,164,420	
07. Com Improvements	297	50,346,135	0	0	43	10,356,440	340	60,702,575	
08. Com Total	350	54,344,050	0	0	52	16,964,565	402	71,308,615	6,437,245
% of Com Total	87.06	76.21	0.00	0.00	12.94	23.79	4.58	2.64	13.82
09. Ind UnImp Land	2	3,548,350	0	0	3	290,110	5	3,838,460	
10. Ind Improve Land	9	3,780,490	0	0	0	0	9	3,780,490	
11. Ind Improvements	9	34,333,650	0	0	0	0	9	34,333,650	
12. Ind Total	11	41,662,490	0	0	3	290,110	14	41,952,600	23,632,530
% of Ind Total	78.57	99.31	0.00	0.00	21.43	0.69	0.16	1.55	50.75
13. Rec UnImp Land	0	0	0	0	96	7,007,685	96	7,007,685	
14. Rec Improve Land	0	0	0	0	73	6,406,625	73	6,406,625	
15. Rec Improvements	0	0	0	0	250	23,582,835	250	23,582,835	
16. Rec Total	0	0	0	0	346	36,997,145	346	36,997,145	118,130
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.94	1.37	0.25
Res & Rec Total	2,368	266,717,770	0	0	1,763	223,533,385	4,131	490,251,155	8,906,235
% of Res & Rec Total	57.32	54.40	0.00	0.00	42.68	45.60	47.02	18.14	19.13
Com & Ind Total	361	96,006,540	0	0	55	17,254,675	416	113,261,215	30,069,775
% of Com & Ind Total	86.78	84.77	0.00	0.00	13.22	15.23	4.73	4.19	64.58
17. Taxable Total	2,729	362,724,310	0	0	1,818	240,788,060	4,547	603,512,370	38,976,010
% of Taxable Total	60.02	60.10	0.00	0.00	39.98	39.90	51.75	22.33	83.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	37	4,253,870	4,669,790	0	0	0
19. Commercial	26	4,995,725	990,310	0	0	0
20. Industrial	3	10,702,980	7,277,205	0	0	0
21. Other	1	560,570	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	37	4,253,870	4,669,790
19. Commercial	0	0	0	26	4,995,725	990,310
20. Industrial	0	0	0	3	10,702,980	7,277,205
21. Other	0	0	0	1	560,570	0
22. Total Sch II				67	20,513,145	12,937,305

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	3	1,313,480	3	1,313,480	0
24. Non-Producing	0	0	0	0	1	427,685	1	427,685	0
25. Total	0	0	0	0	4	1,741,165	4	1,741,165	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	287	0	446	733

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	117	3,561,260	0	0	2,679	1,216,575,800	2,796	1,220,137,060
28. Ag-Improved Land	8	570,600	0	0	1,343	642,981,670	1,351	643,552,270
29. Ag Improvements	10	718,685	0	0	1,429	232,524,840	1,439	233,243,525

30. Ag Total				4,235	2,096,932,855
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	30,000	0	0.00	0	
32. HomeSite Improv Land	3	4.00	120,000	0	0.00	0	
33. HomeSite Improvements	3	0.00	600,260	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	5	2.80	10,065	0	0.00	0	
36. FarmSite Improv Land	7	10.07	43,925	0	0.00	0	
37. FarmSite Improvements	10	0.00	118,425	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	20	20.44	0	0	0.00	0	
40. Other- Non Ag Use	1	1.00	560,570	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	22	22.46	691,000	23	23.46	721,000	
32. HomeSite Improv Land	714	723.09	21,779,900	717	727.09	21,899,900	
33. HomeSite Improvements	742	0.00	113,316,365	745	0.00	113,916,625	1,037,810
34. HomeSite Total				768	750.55	136,537,525	
35. FarmSite UnImp Land	62	97.57	602,825	67	100.37	612,890	
36. FarmSite Improv Land	1,255	2,885.19	14,044,345	1,262	2,895.26	14,088,270	
37. FarmSite Improvements	1,399	0.00	119,208,475	1,409	0.00	119,326,900	6,549,880
38. FarmSite Total				1,476	2,995.63	134,028,060	
39. Road & Ditches	3,505	7,590.07	0	3,525	7,610.51	0	
40. Other- Non Ag Use	90	1,703.09	4,973,430	91	1,704.09	5,534,000	
41. Total Section VI				2,244	13,060.78	276,099,585	7,587,690

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	830,375	2	316.95	830,375

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	55,169.74	40.51%	383,333,610	44.41%	6,948.26
46. 1A	21,934.26	16.11%	140,861,205	16.32%	6,421.97
47. 2A1	17,082.74	12.54%	107,389,670	12.44%	6,286.44
48. 2A	14,271.38	10.48%	87,071,035	10.09%	6,101.09
49. 3A1	2,296.94	1.69%	13,233,575	1.53%	5,761.39
50. 3A	7,660.95	5.63%	42,013,665	4.87%	5,484.13
51. 4A1	9,657.45	7.09%	48,944,965	5.67%	5,068.10
52. 4A	8,120.22	5.96%	40,415,145	4.68%	4,977.10
53. Total	136,193.68	100.00%	863,262,870	100.00%	6,338.49
Dry					
54. 1D1	32,706.09	22.56%	219,130,795	28.00%	6,700.00
55. 1D	26,698.42	18.42%	162,860,490	20.81%	6,100.00
56. 2D1	13,456.69	9.28%	78,721,945	10.06%	5,850.02
57. 2D	7,926.19	5.47%	45,576,900	5.82%	5,750.16
58. 3D1	5,641.28	3.89%	31,027,040	3.96%	5,500.00
59. 3D	16,006.38	11.04%	80,031,900	10.23%	5,000.00
60. 4D1	20,284.85	13.99%	80,125,420	10.24%	3,950.01
61. 4D	22,244.76	15.34%	85,086,575	10.87%	3,825.02
62. Total	144,964.66	100.00%	782,561,065	100.00%	5,398.29
Grass					
63. 1G1	31,029.44	47.81%	88,392,705	53.89%	2,848.67
64. 1G	5,211.88	8.03%	14,666,080	8.94%	2,813.97
65. 2G1	9,226.65	14.22%	25,584,890	15.60%	2,772.93
66. 2G	723.01	1.11%	1,995,890	1.22%	2,760.53
67. 3G1	655.24	1.01%	1,511,385	0.92%	2,306.61
68. 3G	0.32	0.00%	830	0.00%	2,593.75
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18,053.92	27.82%	31,872,170	19.43%	1,765.39
71. Total	64,900.46	100.00%	164,023,950	100.00%	2,527.32
Irrigated Total					
	136,193.68	38.97%	863,262,870	47.41%	6,338.49
Dry Total					
	144,964.66	41.48%	782,561,065	42.98%	5,398.29
Grass Total					
	64,900.46	18.57%	164,023,950	9.01%	2,527.32
72. Waste	2,093.77	0.60%	1,580,670	0.09%	754.94
73. Other	1,349.18	0.39%	9,404,715	0.52%	6,970.69
74. Exempt	1.12	0.00%	6,215	0.00%	5,549.11
75. Market Area Total	349,501.75	100.00%	1,820,833,270	100.00%	5,209.80

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	96.72	626,245	0.00	0	136,096.96	862,636,625	136,193.68	863,262,870
77. Dry Land	409.11	2,451,005	0.00	0	144,555.55	780,110,060	144,964.66	782,561,065
78. Grass	118.56	289,205	0.00	0	64,781.90	163,734,745	64,900.46	164,023,950
79. Waste	1.41	845	0.00	0	2,092.36	1,579,825	2,093.77	1,580,670
80. Other	0.00	0	0.00	0	1,349.18	9,404,715	1,349.18	9,404,715
81. Exempt	1.12	6,215	0.00	0	0.00	0	1.12	6,215
82. Total	625.80	3,367,300	0.00	0	348,875.95	1,817,465,970	349,501.75	1,820,833,270

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	136,193.68	38.97%	863,262,870	47.41%	6,338.49
Dry Land	144,964.66	41.48%	782,561,065	42.98%	5,398.29
Grass	64,900.46	18.57%	164,023,950	9.01%	2,527.32
Waste	2,093.77	0.60%	1,580,670	0.09%	754.94
Other	1,349.18	0.39%	9,404,715	0.52%	6,970.69
Exempt	1.12	0.00%	6,215	0.00%	5,549.11
Total	349,501.75	100.00%	1,820,833,270	100.00%	5,209.80

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Abie	7	6,185	50	71,895	50	2,753,300	57	2,831,380	0
83.2 Acreage	577	7,748,460	586	17,861,545	605	119,178,825	1,182	144,788,830	5,197,025
83.3 Adamy Subdivision	2	56,975	14	474,785	14	4,289,795	16	4,821,555	0
83.4 Bay Meadows Trlr Crt	0	0	0	0	7	100,185	7	100,185	0
83.5 Bellwood	16	100,675	178	1,438,305	190	19,481,825	206	21,020,805	23,945
83.6 Bellwood Lakes	1	125,185	2	600,350	54	3,060,475	55	3,786,010	7,185
83.7 Benesch Lakes	0	0	2	469,135	24	587,605	24	1,056,740	2,670
83.8 Bow Strings	15	604,985	9	397,265	9	2,535,130	24	3,537,380	420,635
83.9 Brainard	24	308,750	166	2,171,670	167	22,685,245	191	25,165,665	376,235
83.10 Brandenburgh Lakes	2	925,900	0	0	88	13,819,880	90	14,745,780	441,645
83.11 Bruno	21	49,070	68	130,400	69	3,057,310	90	3,236,780	318,325
83.12 Clear Lake	3	38,015	42	2,012,075	42	9,773,100	45	11,823,190	29,085
83.13 Clearwater	1	116,080	0	0	6	367,725	7	483,805	0
83.14 Cornell Subdivision	0	0	6	309,025	6	1,142,575	6	1,451,600	0
83.15 David City	40	1,001,775	1,032	22,505,940	1,029	143,087,800	1,069	166,595,515	407,565
83.16 Dwight	12	89,805	117	1,382,915	117	12,993,760	129	14,466,480	387,175
83.17 Gans Lake	16	477,210	21	653,450	26	2,254,995	42	3,385,655	291,060
83.18 Garrison	7	11,725	36	66,765	36	1,436,710	43	1,515,200	0
83.19 Jarecki Lake	3	446,030	0	0	34	5,732,260	37	6,178,290	39,045
83.20 Jarecki Subdivision	0	0	13	449,320	13	2,085,840	13	2,535,160	0
83.21 Lakeside Estates	0	0	0	0	26	518,090	26	518,090	0
83.22 Linwood	32	97,625	47	164,085	49	1,487,285	81	1,748,995	4,230
83.23 Loma	7	9,480	11	23,810	12	353,605	19	386,895	0
83.24 Octavia	9	49,600	58	90,365	61	3,664,895	70	3,804,860	16,565
83.25 Rising City	32	165,345	183	1,471,955	183	17,231,645	215	18,868,945	462,610
83.26 Riverside Meadows	12	362,870	15	427,255	15	3,147,595	27	3,937,720	314,525
83.27 Riverview Lake Sub	13	300,630	21	641,410	26	1,986,255	39	2,928,295	0
83.28 Rural Recreational	58	4,580,560	20	3,584,800	35	4,448,760	93	12,614,120	108,275
83.29 Shyla Subdivison	1	40,285	2	82,595	2	577,630	3	700,510	0
83.30 Smokie L Lake	0	0	1	299,280	28	3,035,405	28	3,334,685	0
83.31 Surprise	12	15,115	25	48,155	25	1,152,760	37	1,216,030	0
83.32 Ulysses	37	84,320	117	305,330	117	5,339,375	154	5,729,025	58,435
83.33 Valley Heights	0	0	6	132,785	6	804,195	6	936,980	0
84 Residential Total	960	17,812,655	2,848	58,266,665	3,171	414,171,835	4,131	490,251,155	8,906,235

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	David City-commercial	15	3,831,475	150	6,778,385	156	62,202,640	171	72,812,500	29,030,085
85.2	Other Commercial	52	5,448,605	167	2,166,525	193	32,833,585	245	40,448,715	1,039,690
86	Commercial Total	67	9,280,080	317	8,944,910	349	95,036,225	416	113,261,215	30,069,775

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	27,006.65	64.62%	75,519,790	65.38%	2,796.34
88. 1G	4,659.29	11.15%	12,911,585	11.18%	2,771.15
89. 2G1	8,025.04	19.20%	21,799,775	18.87%	2,716.47
90. 2G	652.50	1.56%	1,775,535	1.54%	2,721.13
91. 3G1	612.54	1.47%	1,381,140	1.20%	2,254.78
92. 3G	0.32	0.00%	830	0.00%	2,593.75
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	837.83	2.00%	2,115,545	1.83%	2,525.03
95. Total	41,794.17	100.00%	115,504,200	100.00%	2,763.64
CRP					
96. 1C1	4,022.79	67.65%	12,872,915	68.01%	3,200.00
97. 1C	552.59	9.29%	1,754,495	9.27%	3,175.04
98. 2C1	1,201.61	20.21%	3,785,115	20.00%	3,150.04
99. 2C	70.51	1.19%	220,355	1.16%	3,125.16
100. 3C1	42.70	0.72%	130,245	0.69%	3,050.23
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	55.90	0.94%	163,510	0.86%	2,925.04
104. Total	5,946.10	100.00%	18,926,635	100.00%	3,183.03
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	17,160.19	100.00%	29,593,115	100.00%	1,724.52
113. Total	17,160.19	100.00%	29,593,115	100.00%	1,724.52
<hr/>					
Grass Total	41,794.17	64.40%	115,504,200	70.42%	2,763.64
CRP Total	5,946.10	9.16%	18,926,635	11.54%	3,183.03
Timber Total	17,160.19	26.44%	29,593,115	18.04%	1,724.52
114. Market Area Total	64,900.46	100.00%	164,023,950	100.00%	2,527.32

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

12 Butler

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	404,257,605	453,254,010	48,996,405	12.12%	8,788,105	9.95%
02. Recreational	36,538,850	36,997,145	458,295	1.25%	118,130	0.93%
03. Ag-Homesite Land, Ag-Res Dwelling	123,320,155	136,537,525	13,217,370	10.72%	1,037,810	9.88%
04. Total Residential (sum lines 1-3)	564,116,610	626,788,680	62,672,070	11.11%	9,944,045	9.35%
05. Commercial	63,973,195	71,308,615	7,335,420	11.47%	6,437,245	1.40%
06. Industrial	14,543,020	41,952,600	27,409,580	188.47%	23,632,530	25.97%
07. Total Commercial (sum lines 5-6)	78,516,215	113,261,215	34,745,000	44.25%	30,069,775	5.95%
08. Ag-Farmsite Land, Outbuildings	129,367,195	134,028,060	4,660,865	3.60%	6,549,880	-1.46%
09. Minerals	1,715,420	1,741,165	25,745	1.50	0	1.50%
10. Non Ag Use Land	4,541,650	5,534,000	992,350	21.85%		
11. Total Non-Agland (sum lines 8-10)	135,624,265	141,303,225	5,678,960	4.19%	6,549,880	-0.64%
12. Irrigated	839,118,520	863,262,870	24,144,350	2.88%		
13. Dryland	755,309,280	782,561,065	27,251,785	3.61%		
14. Grassland	160,594,725	164,023,950	3,429,225	2.14%		
15. Wasteland	1,599,110	1,580,670	-18,440	-1.15%		
16. Other Agland	9,289,320	9,404,715	115,395	1.24%		
17. Total Agricultural Land	1,765,910,955	1,820,833,270	54,922,315	3.11%		
18. Total Value of all Real Property (Locally Assessed)	2,544,168,045	2,702,186,390	158,018,345	6.21%	46,563,700	4.38%

2024 Assessment Survey for Butler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$243,158
7.	Adopted budget, or granted budget if different from above:
	\$243,158 This does not include benefits; health insurance
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$61,677 (does not include benefits, health insurance.
10.	Part of the assessor's budget that is dedicated to the computer system:
	0. This comes from county data processing, not the assessor's budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	Assessor's budget \$6,042 Reappraisal budget \$2,609

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS in April 2020.
2.	CAMA software:
	MIPS in April 2020.
3.	Personal Property software:
	MIPS in April 2020.
4.	Are cadastral maps currently being used?
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
5.	If so, who maintains the Cadastral Maps?
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; butler.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor and Staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks aerial imagery
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Standard Appraisal specific for Ag Processing Inc. only.
2.	GIS Services:
	GIS programming, programming support and instruction are provided through gWorks.
3.	Other services:
	The administrative, appraisal, programming, and support functions are contracted through MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal for Ag Processing Inc. only
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	NA
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 Ag Processing Inc.

2024 Residential Assessment Survey for Butler County

1.	Valuation data collection done by:																						
	Assessor and Staff																						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Lake Properties and Rural Recreational: (Lakes include: Bellwood Lakes; Benesch Lakes, Brandenburg Lake, Jarecki Lake, Gans Lakes, Riverview Lake, Smokie L. Lake, Clear Water.)</p> <p>Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td> <p>David City and Lakeside Estates:</p> <p>This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.</p> </td> </tr> <tr> <td style="text-align: center;">3</td> <td> <p>Acreage, Rural Subdivisions, Village of Loma, Acreage Unimproved and Rural IOLL: (Acreages include: Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Riverside Meadow, Valley Heights, Bay Meadows, Shyla, Bow Strings)</p> <p>All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. The review process continues over several years as the county schedules them.</p> </td> </tr> <tr> <td style="text-align: center;">4</td> <td> <p>Rising City:</p> <p>This includes all parcels within the town of Rising City which market is influenced by some local commerce.</p> </td> </tr> <tr> <td style="text-align: center;">6</td> <td> <p>Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia:</p> <p>This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.</p> </td> </tr> <tr> <td style="text-align: center;">7</td> <td> <p>Dwight:</p> <p>Consists of all parcels within the town of Dwight, which is economically impacted by a grade school.</p> </td> </tr> <tr> <td style="text-align: center;">8</td> <td> <p>Brainard:</p> <p>Consists of all parcels within the town of Brainard, which is economically impacted by a high school.</p> </td> </tr> <tr> <td style="text-align: center;">9</td> <td> <p>Bellwood:</p> <p>Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.</p> </td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwelling</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>	1	<p>Lake Properties and Rural Recreational: (Lakes include: Bellwood Lakes; Benesch Lakes, Brandenburg Lake, Jarecki Lake, Gans Lakes, Riverview Lake, Smokie L. Lake, Clear Water.)</p> <p>Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.</p>	2	<p>David City and Lakeside Estates:</p> <p>This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.</p>	3	<p>Acreage, Rural Subdivisions, Village of Loma, Acreage Unimproved and Rural IOLL: (Acreages include: Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Riverside Meadow, Valley Heights, Bay Meadows, Shyla, Bow Strings)</p> <p>All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. The review process continues over several years as the county schedules them.</p>	4	<p>Rising City:</p> <p>This includes all parcels within the town of Rising City which market is influenced by some local commerce.</p>	6	<p>Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia:</p> <p>This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.</p>	7	<p>Dwight:</p> <p>Consists of all parcels within the town of Dwight, which is economically impacted by a grade school.</p>	8	<p>Brainard:</p> <p>Consists of all parcels within the town of Brainard, which is economically impacted by a high school.</p>	9	<p>Bellwood:</p> <p>Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.</p>	AG DW	Agricultural dwelling	AG OB	Agricultural outbuildings
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AG OB	Agricultural outbuildings																						
3.	List and describe the approach(es) used to estimate the market value of residential properties.																						

	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																																																											
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																																																											
	Depreciation schedules are based on local market information.																																																											
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																											
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																											
6.	Describe the methodology used to determine the residential lot values?																																																											
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.																																																											
7.	How are rural residential site values developed?																																																											
	The county studies vacant lot sales.																																																											
8.	Are there form 191 applications on file?																																																											
	No																																																											
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	Presently, there are four minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																											
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Valuation Grouping; Description of unique characteristics:

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

2024 Commercial Assessment Survey for Butler County

1.	Valuation data collection done by:																		
	Assessor and Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">11</td> <td>Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	11	Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.	12	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.									
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12	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation tables are developed using information derived from the market.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Vacant commercial lots are valued primarily using market information from vacant lot sales.																		
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Description of unique characteristics:

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

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

2024 Agricultural Assessment Survey for Butler County

1.	Valuation data collection done by:							
	Assessor and Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<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>There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.</td> <td style="text-align: center;">2019-2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2019-2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2019-2023						
	----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place.							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$30,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$31,000, but the two types of sites are the same within those locations.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A study of vacant land sales are used for the specific use if available.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	Intensive use and flooded properties							
	<u>If your county has special value applications, please answer the following</u>							

8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><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

BUTLER COUNTY
2023 PLAN OF ASSESSMENT
For tax year 2024, 2025 & 2026

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2023:

Property Class	Median	COD	PRD
Residential	94%	13.31	100.78
Commercial	100%	19.20	117.77
Agricultural Land	73%	16.88	105.84

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

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

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

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

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

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

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

RECORD MAINTENANCE/RESPONSIBILITIES

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

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

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

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

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

Website address is: butler.gworks.com.

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

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

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

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

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

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

REPORT GENERATION

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

County Abstract of Assessment for Real Property

Certify completion of real property assessment roll & publish in newspaper

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

Prepare the plan of assessment for the next 3 assessment years

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

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

Certification of Values to Political Subdivisions

School District Taxable Value Report

Deliver Tax Rolls to Treasurer

Certificate of Taxes Levied

Assessor Survey

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

PERSONAL PROPERTY

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

SALES REVIEW/VERIFICATION

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

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

The Rotation review for 2025:

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

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

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

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

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

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

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

The Rotation review for 2026:

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

Commercial – Octavia, Garrison, Bellwood & Surprise and any commercial within the townships for 2023 rotational review

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek Townships as part of the 6-year inspection.

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

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

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

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

Respectfully submitted:

Signature: *Vickie Donoghue*

Vickie Donoghue
Butler County Assessor
June 5, 2023

Filed with the County Board of Equalization,

Date: 6-5-2023



Anthony Whitmore, Chairman