

# **Table of Contents**

## **2014 Commission Summary**

## **2014 Opinions of the Property Tax Administrator**

### **Residential Reports**

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### **Commercial Reports**

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### **Agricultural and/or Special Valuation Reports**

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### **Statistical Reports**

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### **County Reports**

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### **Certification**

### **Maps**

- Market Areas

### **Valuation History Charts**



## 2014 Commission Summary for Knox County

### Residential Real Property - Current

Number of Sales	155	Median	95.55
Total Sales Price	\$12,212,553	Mean	95.67
Total Adj. Sales Price	\$12,123,553	Wgt. Mean	90.57
Total Assessed Value	\$10,980,510	Average Assessed Value of the Base	\$48,548
Avg. Adj. Sales Price	\$78,216	Avg. Assessed Value	\$70,842

### Confidence Interval - Current

95% Median C.I	93.61 to 97.63
95% Wgt. Mean C.I	87.97 to 93.17
95% Mean C.I	93.50 to 97.84
% of Value of the Class of all Real Property Value in the	15.63
% of Records Sold in the Study Period	3.14
% of Value Sold in the Study Period	4.58

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	144	93	93.11
2012	128	94	93.54
2011	165	93	93
2010	210	93	93

## 2014 Commission Summary for Knox County

### Commercial Real Property - Current

Number of Sales	19	Median	97.45
Total Sales Price	\$1,680,750	Mean	97.74
Total Adj. Sales Price	\$1,223,350	Wgt. Mean	96.97
Total Assessed Value	\$1,186,335	Average Assessed Value of the Base	\$84,078
Avg. Adj. Sales Price	\$64,387	Avg. Assessed Value	\$62,439

### Confidence Interval - Current

95% Median C.I	94.80 to 102.89
95% Wgt. Mean C.I	93.09 to 100.86
95% Mean C.I	92.79 to 102.69
% of Value of the Class of all Real Property Value in the County	3.36
% of Records Sold in the Study Period	3.10
% of Value Sold in the Study Period	2.30

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	12		97.42
2012	21		97.97
2011	24		98
2010	36	97	97



## 2014 Opinions of the Property Tax Administrator for Knox County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Knox County**

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law.

1. Crofton- Update to 2012 Marshall & Swift Manual. Lowered Impr.12%.
2. Santee- No Change.
3. Niobrara- No Change.
4. Bloomfield- Update to 2012 Marshall & Swift Manual. Lowered Impr.5-7%
5. Center- No Change.
6. Verdigre- Raised Impr.2-10%.
7. Winnetoon- No Change.
8. Bazile Mills- Update to 2012 Marshall & Swift Manual. Raised Impr.5%.
9. Creighton- No Change.
10. Wausa- No Change.
11. Verdel- No Change.

### **Rural Properties**

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law.

Raised Improvements 4%, updated the Outbuildings Depreciation Table.

### **LAKE PROPERTIES**

Lake properties were evaluated using the Sales Comparison approach to determine if changes were needed. Each subdivision is treated separately first, and then combined as a whole to arrive at the ratio required by law. It is done this way because the subdivisions can vary in terrain, access and amenities, and yet they are in close proximity to each other. Started Lake Review in 2012 and finished in 2013. Visiting each lake improved parcel for updates and changes. Data entry has been entered for the reviewed parcels. They are numbered in the order of placement, from west to east.

#### **Crofton Area**

1. West Miller Creek- No Change.
2. Bon Homme – No Change.
3. Prairie Ridge – No Change.
4. Grandview – No Change.
5. Kohles Acres – No Change
6. Walkers Valley View – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr. 10%



7. Lakeview Terrace –No Change.
8. Elkhorn Ridge – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr, 15%.
9. Merchant Hills – No Change.
10. Merchant Valley – No Change.
11. Elk Ridge Estates – No Change.
12. Deer Ridge – No Change.
13. Cedar Hills – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr.15%.
14. Hillcrest Deep Water – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr.25%.
15. Autumn Oaks – Reviewed, update to 2012 Marshall & Swift Manual. Raised Lots 5%, Lowered Impr.10%
16. Eagle Ridge – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr.10%.
17. Hideaway Acres – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr.10-15%
18. Hideaway Estates – Reviewed, update to 2012 Marshall & Swift Manual. Lowered Impr. 13%.
19. The Timbers- No Change.
20. Lake Influence (90-94) – These areas are scattered in and among the subdivided areas of the Lake, but not part of a subdivision. They are treated similar to adjacent areas. No Change.

#### **Santee Area**

1. Lakeview Heights, Lakeshore, Valley View, Lakes Hills- No Change.
2. Devils Nest –Lowered Lots in Blocks 8 &12, Raised Lots in Block 5
3. Lindy – No Change.

#### **West of Niobrara**

1. Lazy River Acres – Raised Lots to be comparable to like properties.
2. Lake Influence (96-99) – Raised Lots to be comparable to like properties.  
-Newly platted areas that sold the lots to individual owners, valued according to market value.

## 2014 Residential Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																														
	Staff																														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td> </tr> <tr> <td style="text-align: center;">55</td> <td>Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.	03	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter.	05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	40	Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	55	Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																														
01	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.																														
03	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter.																														
05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.																														
10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.																														
15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.																														
20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.																														
26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.																														
30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.																														
35	Rural, residential property located outside the boundaries of the villages.																														
37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.																														
40	Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.																														
45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.																														
50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.																														
55	Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.																														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																														
	Sales approach																														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																														
	Local market as compared to CAMA depreciation.																														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																														

	No, however each groupings economic is adjusted according to the market.																																																															
6.	Describe the methodology used to determine the residential lot values?																																																															
	Sales/market per square foot																																																															
7.	<table><tr><td><u>Valuation Grouping</u></td><td><u>Date of Depreciation Tables</u></td><td><u>Date of Costing</u></td><td><u>Date of Lot Value Study</u></td></tr><tr><td>01</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>03</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>05</td><td>2004</td><td>2004</td><td>2004</td></tr><tr><td>10</td><td>2009</td><td>2009</td><td>2009</td></tr><tr><td>15</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>20</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>26</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>30</td><td>2004</td><td>2004</td><td>2004</td></tr><tr><td>35</td><td>2004</td><td>2004</td><td>2004</td></tr><tr><td>37</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>40</td><td>2004</td><td>2004</td><td>2004</td></tr><tr><td>45</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>50</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>55</td><td>2004</td><td>2004</td><td>2004</td></tr></table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2012	2012	2012	03	2012	2012	2012	05	2004	2004	2004	10	2009	2009	2009	15	2012	2012	2012	20	2012	2012	2012	26	2012	2012	2012	30	2004	2004	2004	35	2004	2004	2004	37	2012	2012	2012	40	2004	2004	2004	45	2012	2012	2012	50	2012	2012	2012	55	2004	2004	2004
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																																																													
01	2012	2012	2012																																																													
03	2012	2012	2012																																																													
05	2004	2004	2004																																																													
10	2009	2009	2009																																																													
15	2012	2012	2012																																																													
20	2012	2012	2012																																																													
26	2012	2012	2012																																																													
30	2004	2004	2004																																																													
35	2004	2004	2004																																																													
37	2012	2012	2012																																																													
40	2004	2004	2004																																																													
45	2012	2012	2012																																																													
50	2012	2012	2012																																																													
55	2004	2004	2004																																																													

## **2014 Residential Correlation Section for Knox County**

---

### **County Overview**

Knox County is located in northeast Nebraska with South Dakota bordering on the north. There are several different Hwy's that pass through the county. The largest town is Creighton with a population of 1,132 (estimated 2012 census). The county seat is Center that has a population of 94 based on the same census. There are several smaller towns or villages located throughout the county with populations ranging from 30-1007 people. Within these towns, the size of the population and available amenities, including school systems, will impact the market.

### **Description of Analysis**

There are 155 qualified sales in the residential sample. Fourteen valuation groupings have been identified with differing market influences that closely follow the assessor locations or towns in the county. A comparison of the number of sold parcels in each valuation grouping compared to the number of parcels in the county overall shows that all valuation groupings except 05-Center, 15-Crofton, 26-Devil's Nest, and 30-Niobrara have an adequate representation in the sales file. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, and the abstract also reflects the changes that were made to the sold properties. Analysis of the sold properties supports that all valuation groupings, with a representative sample of sales, have been assessed at similar portions of market value.

The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Knox County. Both the median and mean measures of central tendency are within the acceptable range. The coefficient of dispersion is within the acceptable range while the price related differential is slightly above but not unreasonable.

Knox County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement.

### **Sales Qualification**

The assessor's office reviewed all residential sales. Sales reviews include questionnaires, telephone calls or physical inspection of the property. All efforts are made to talk to either the buyer or the seller. A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **2014 Residential Correlation Section for Knox County**

---

### **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Knox County was reviewed in 2013. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

Based on the analysis, the statistics appear to be reasonable indicators of the level of value of the class, and support a level within the acceptable range. Based on the known assessment practices the quality of assessment in the residential class has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

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



## **2014 Commercial Assessment Actions for Knox County**

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law.

1. Crofton- No Change.
2. Santee- No Change.
3. Niobrara- No Change.
4. Bloomfield- No Change.
5. Center- No Change.
6. Verdigre- No Change.
7. Winnetoon- No Change.
8. Bazile Mills- No Change.
9. Creighton- No Change.
10. Wausa- No Change.
11. Verdel- No Change.
12. Rural- No Change.

**Lake Area Commercials** – No Change.

## 2014 Commercial Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																														
	Staff																														
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td><td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.</td></tr> <tr> <td style="text-align: center;">03</td><td>Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter.</td></tr> <tr> <td style="text-align: center;">05</td><td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.</td></tr> <tr> <td style="text-align: center;">10</td><td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td></tr> <tr> <td style="text-align: center;">15</td><td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td></tr> <tr> <td style="text-align: center;">20</td><td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td></tr> <tr> <td style="text-align: center;">26</td><td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td></tr> <tr> <td style="text-align: center;">30</td><td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td></tr> <tr> <td style="text-align: center;">35</td><td>Rural, residential property located outside the boundaries of the villages.</td></tr> <tr> <td style="text-align: center;">37</td><td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td></tr> <tr> <td style="text-align: center;">40</td><td>Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.</td></tr> <tr> <td style="text-align: center;">45</td><td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td></tr> <tr> <td style="text-align: center;">50</td><td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td></tr> <tr> <td style="text-align: center;">55</td><td>Winnetoan, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.	03	Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter.	05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	40	Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	55	Winnetoan, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																														
01	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.																														
03	Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter.																														
05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.																														
10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.																														
15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.																														
20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.																														
26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.																														
30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.																														
35	Rural, residential property located outside the boundaries of the villages.																														
37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.																														
40	Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools.																														
45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.																														
50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.																														
55	Winnetoan, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.																														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																														
	Sales Comparison																														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																														
	Would use Marshall Swift costing and tie in with local sales.																														



4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																																																															
	Local market as compared to CAMA depreciation																																																															
5.	Are individual depreciation tables developed for each valuation grouping?																																																															
	No, however each groupings economic is adjusted according to the market.																																																															
6.	Describe the methodology used to determine the commercial lot values.																																																															
	Sales/Market square foot																																																															
7.	<table><tr><th><u>Valuation Grouping</u></th><th><u>Date of Depreciation Tables</u></th><th><u>Date of Costing</u></th><th><u>Date of Lot Value Study</u></th></tr><tr><td>01</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>03</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>05</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>10</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>15</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>20</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>26</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>30</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>35</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>37</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>40</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>45</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>50</td><td>2012</td><td>2012</td><td>2012</td></tr><tr><td>55</td><td>2012</td><td>2012</td><td>2012</td></tr></table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2012	2012	2012	03	2012	2012	2012	05	2012	2012	2012	10	2012	2012	2012	15	2012	2012	2012	20	2012	2012	2012	26	2012	2012	2012	30	2012	2012	2012	35	2012	2012	2012	37	2012	2012	2012	40	2012	2012	2012	45	2012	2012	2012	50	2012	2012	2012	55	2012	2012	2012
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																																																													
01	2012	2012	2012																																																													
03	2012	2012	2012																																																													
05	2012	2012	2012																																																													
10	2012	2012	2012																																																													
15	2012	2012	2012																																																													
20	2012	2012	2012																																																													
26	2012	2012	2012																																																													
30	2012	2012	2012																																																													
35	2012	2012	2012																																																													
37	2012	2012	2012																																																													
40	2012	2012	2012																																																													
45	2012	2012	2012																																																													
50	2012	2012	2012																																																													
55	2012	2012	2012																																																													

## **2014 Commercial Correlation Section for Knox County**

---

### **County Overview**

Knox County is located in northeast Nebraska with South Dakota bordering on the north. There are several different Hwy's that pass through the county. The largest town is Creighton with a population of 1,132 (estimated 2012 census). The county seat is Center that has a population of 94 based on the same census. There are several smaller towns or villages located throughout the county which provide various types of services, goods and jobs.

### **Description of Analysis**

The commercial parcels in Knox County are represented by 74 different occupancy codes and the majority of these will consist of only one parcel. Storage warehouse, office building and retail would be the primary codes. There have been nineteen commercial sales during this study period distributed amongst thirteen occupancy codes in five different valuation groups. The sample is considered unrepresentative of the population as a whole and will not be relied on to determine a level of value for the County.

### **Sales Qualification**

The assessor's office reviewed all commercial sales. Sales reviews include questionnaires, telephone calls or physical inspection of the property. All efforts are made to talk to either the buyer or the seller. A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Knox County was reviewed in 2013. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

### **Level of Value**

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and

## **2014 Commercial Correlation Section for Knox County**

---

determined to be acceptable, it has also been determined to be at the statutory level of 100% for the commercial class of property.



## **2014 Agricultural Assessment Actions for Knox County**

For assessment year 2014 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. In all three market areas irrigated, dry and grassland values were raised based on the market analysis.

The assessor reviewed all agricultural sales by sending out questionnaires to each buyer and seller to gain as much information about the sale as possible. When necessary, phone calls were made to gather additional information.

All pick up work was completed and placed on the assessment roll for 2014.

## 2014 Agricultural Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>								
	Staff								
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td><td>Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.</td></tr> <tr> <td style="text-align: center;">2</td><td>Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.</td></tr> <tr> <td style="text-align: center;">3</td><td>Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.</td></tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.	2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.	3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.								
2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.								
3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.								
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>								
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.								
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>								
	Rural residential land is 20 acres or less. Recreational land has lake influence. Recreational may also now include agland that is no longer used to sustain agricultural purposes.								
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>								
	Yes they carry the same value.								
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>								
	Sales are closely monitored. Questionnaires are studied looking for any non-agricultural characteristics and these are kept on record.								
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>								

	Yes, two parties have filed special valuation. At this time there is nothing to indicate that special value should be recognized. The parcels approved for special value have the same value as all other agricultural land.
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.

## Knox County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5,560	5,538	5,338	5,337	5,197	5,217	4,893	4,922	5,220
Pierce	1	5,481	5,292	4,960	4,870	4,778	4,634	3,685	3,495	4,769
Cedar	1	5,350	5,350	5,300	5,300	4,750	4,750	4,200	4,200	4,802
Knox	3	4,026	4,073	3,990	3,872	3,745	3,617	2,914	2,886	3,463
Knox	2	3,000	2,899	2,789	2,600	2,470	2,375	2,145	2,045	2,582
Boyd	1	2,650	2,650	2,485	2,485	2,350	2,350	2,145	2,145	2,365
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Antelope	1	4,800	4,800	4,770	4,770	4,760	4,760	3,750	2,850	4,659

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	3,850	3,850	3,695	3,534	3,445	3,225	3,015	3,015	3,436
Pierce	1	4,570	4,425	4,170	3,980	3,765	3,665	2,330	2,035	3,938
Cedar	1	4,600	4,600	4,570	4,570	4,555	4,555	3,550	3,550	4,194
Knox	3	2,464	2,380	2,285	2,255	2,193	2,075	1,840	1,525	2,118
Knox	2	1,680	1,634	1,380	1,250	1,220	1,200	1,185	1,175	1,356
Boyd	1	1,545	1,545	1,370	1,370	1,235	1,235	1,115	1,115	1,377
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Antelope	1	2,800	2,700	2,700	2,700	2,700	2,625	1,550	1,275	2,606

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1,189	1,200	1,199	1,200	1,190	1,190	1,188	1,190	1,192
Pierce	1	1,708	1,947	1,711	1,572	1,650	1,488	1,152	995	1,373
Cedar	1	1,839	2,049	1,766	1,891	1,678	1,743	1,512	1,263	1,514
Knox	3	1,200	1,200	1,200	1,200	1,190	1,190	1,190	1,190	1,191
Knox	2	915	913	863	895	882	882	897	900	897
Boyd	1	1,010	1,010	825	825	740	740	740	740	763
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Antelope	1	1,085	1,113	1,086	1,142	1,107	1,125	1,042	937	1,059

Source: 2014 Abstract of Assessment, Form 45, Schedule IX



## 2014 Methodology Report for Special Valuation

Knox County, Nebraska

There is nothing at this time to indicate implementing special value in Knox County. The parcels approved for special value have no different value than the other agricultural parcels within the county.

Monica J Mc Manigal  
Knox County Assessor  
March 1, 2014

## **2014 Agricultural Correlation Section for Knox County**

---

### **County Overview**

Knox County is located in northeast Nebraska along the South Dakota border. Center is the county seat. The county is comprised of 11% irrigated, 33% dry crop and 53% grass/pasture land. Knox County has three market areas. Area 1 is the southeastern portion of the county with borders of Cedar and Pierce. This area has the same characteristics as the bordering counties and tends to have more tillable acres. This area has significant rainfall. Area 2 is the western portion of the county with borders of Boyd, Holt and Antelope. This area is utilized more for grassland characteristics, has less cropland available and extreme less rainfall. Area 3 is the northeastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells or potential. This area becomes hilly with sandy soils and less rainfall as you gradually travel in a northwesterly direction. Geo code 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has some cropland with majority of grassland with waste and gullies becoming more prevalent as you travel north.

Generally, the southeast corner of Boyd, eastern Holt, northern Antelope and Pierce and the western portion of Cedar County where they all adjoin Knox have similar characteristics and comparable markets. Three Natural Resource Districts split this county. The Lower Niobrara governs the western part of the county. The Lewis & Clark NRD governs the majority of the eastern part of the county, while the Lower Elkhorn NRD governs a small portion of the southeast corner of the county.

### **Description of Analysis**

In analyzing the agricultural sales within each of the three market areas the sales were not proportionately distributed among the study period years. In analyzing the same sales in each of the market areas the land use of the sales did match that of the County in market area two. However, in market areas one and three the land use wasn't representative. All three samples were expanded using sales from the defined comparable areas as described above.

The resulting sample for market area one, two and three that are now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and are adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling for Knox County. The 80% MLU shows the irrigated and dry subclasses both fall within the acceptable range for all three market areas. In the grass subclass only market area two has a representative sample and is in the range. The assessment actions for Knox County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (irrigated, dry and grass).

## **2014 Agricultural Correlation Section for Knox County**

---

### **Sales Qualification**

The assessor's office reviews all agricultural sales. Sale reviews include questionnaires, telephone calls or physical inspection of the property. All efforts are made to talk to either the buyer or the seller. A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on all available information; the level of value of agricultural land in Knox County is determined to be 70% of market value for the agricultural land class.



**54 Knox**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 155	MEDIAN : 96	COV : 14.42	95% Median C.I. : 93.61 to 97.63
Total Sales Price : 12,212,553	WGT. MEAN : 91	STD : 13.80	95% Wgt. Mean C.I. : 87.97 to 93.17
Total Adj. Sales Price : 12,123,553	MEAN : 96	Avg. Abs. Dev : 10.35	95% Mean C.I. : 93.50 to 97.84
Total Assessed Value : 10,980,510			
Avg. Adj. Sales Price : 78,216	COD : 10.83	MAX Sales Ratio : 135.83	
Avg. Assessed Value : 70,842	PRD : 105.63	MIN Sales Ratio : 54.79	

Printed:3/20/2014 2:08:57PM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	16	96.27	97.68	90.82	11.31	107.55	72.00	130.00	88.14 to 107.93	78,813	71,581
01-JAN-12 To 31-MAR-12	21	102.47	103.35	96.93	10.43	106.62	70.31	135.83	94.18 to 111.91	53,916	52,263
01-APR-12 To 30-JUN-12	13	95.40	94.85	90.55	10.19	104.75	72.17	111.06	80.62 to 108.91	117,062	106,002
01-JUL-12 To 30-SEP-12	23	95.55	96.94	92.45	12.13	104.86	72.89	133.24	87.08 to 100.82	74,942	69,281
01-OCT-12 To 31-DEC-12	18	91.27	91.21	89.98	10.40	101.37	69.21	112.45	83.36 to 102.07	75,403	67,844
01-JAN-13 To 31-MAR-13	24	97.52	96.56	94.02	07.18	102.70	70.79	117.29	92.01 to 100.97	60,233	56,634
01-APR-13 To 30-JUN-13	15	97.02	97.33	92.80	10.22	104.88	76.66	130.29	88.47 to 103.35	69,733	64,709
01-JUL-13 To 30-SEP-13	25	91.85	88.57	84.04	11.61	105.39	54.79	107.46	84.82 to 95.91	105,440	88,607
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	73	97.03	98.57	92.47	11.38	106.60	70.31	135.83	94.18 to 100.82	77,243	71,429
01-OCT-12 To 30-SEP-13	82	94.27	93.09	88.92	10.17	104.69	54.79	130.29	90.20 to 97.56	79,084	70,320
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	75	96.46	97.00	92.24	11.32	105.16	69.21	135.83	92.30 to 98.56	76,466	70,536
<u>ALL</u>	155	95.55	95.67	90.57	10.83	105.63	54.79	135.83	93.61 to 97.63	78,216	70,842

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	42	98.87	100.59	90.09	11.48	111.66	69.42	133.24	94.37 to 105.63	50,092	45,128
05	1	84.41	84.41	84.41	00.00	100.00	84.41	84.41	N/A	16,000	13,505
10	26	95.96	94.33	87.30	11.58	108.05	69.21	116.86	87.84 to 99.80	61,894	54,032
15	8	97.05	95.14	94.73	05.28	100.43	86.41	104.59	86.41 to 104.59	70,188	66,486
20	22	95.43	92.83	92.06	11.60	100.84	54.79	135.83	81.06 to 100.48	176,532	162,524
26	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	90,000	79,625
30	7	94.26	100.23	97.59	11.21	102.71	87.02	132.14	87.02 to 132.14	47,357	46,214
35	12	92.95	89.75	88.48	11.39	101.44	66.23	112.45	72.17 to 100.82	125,050	110,639
45	16	96.62	94.94	92.60	08.16	102.53	72.89	107.93	87.43 to 102.47	52,081	48,228
50	20	92.52	93.89	88.53	09.34	106.05	76.66	111.91	85.23 to 99.63	59,693	52,847
<u>ALL</u>	155	95.55	95.67	90.57	10.83	105.63	54.79	135.83	93.61 to 97.63	78,216	70,842

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	124	95.08	95.44	89.06	10.62	107.16	66.23	132.14	92.17 to 97.63	62,761	55,893
06	23	95.30	92.64	91.98	11.43	100.72	54.79	135.83	88.47 to 99.48	172,770	158,920
07	8	107.36	107.97	107.39	07.00	100.54	94.88	133.24	94.88 to 133.24	45,938	49,334
<u>ALL</u>	155	95.55	95.67	90.57	10.83	105.63	54.79	135.83	93.61 to 97.63	78,216	70,842

**54 Knox**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 155	MEDIAN : 96	COV : 14.42	95% Median C.I. : 93.61 to 97.63
Total Sales Price : 12,212,553	WGT. MEAN : 91	STD : 13.80	95% Wgt. Mean C.I. : 87.97 to 93.17
Total Adj. Sales Price : 12,123,553	MEAN : 96	Avg. Abs. Dev : 10.35	95% Mean C.I. : 93.50 to 97.84
Total Assessed Value : 10,980,510			
Avg. Adj. Sales Price : 78,216	COD : 10.83	MAX Sales Ratio : 135.83	
Avg. Assessed Value : 70,842	PRD : 105.63	MIN Sales Ratio : 54.79	

Printed:3/20/2014 2:08:57PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	12	113.42	113.11	112.93	06.74	100.16	100.08	130.29	102.90 to 117.29	9,791	11,057
Less Than 30,000	38	107.04	106.68	106.10	08.20	100.55	80.99	133.24	102.10 to 108.91	17,667	18,746
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	155	95.55	95.67	90.57	10.83	105.63	54.79	135.83	93.61 to 97.63	78,216	70,842
Greater Than 14,999	143	94.37	94.21	90.35	10.29	104.27	54.79	135.83	92.17 to 97.02	83,958	75,859
Greater Than 29,999	117	92.38	92.10	89.66	09.95	102.72	54.79	135.83	90.10 to 95.30	97,882	87,762
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	12	113.42	113.11	112.93	06.74	100.16	100.08	130.29	102.90 to 117.29	9,791	11,057
15,000 TO 29,999	26	103.93	103.71	104.66	08.16	99.09	80.99	133.24	98.86 to 108.35	21,302	22,294
30,000 TO 59,999	41	97.58	97.00	96.48	08.87	100.54	72.89	128.98	91.75 to 100.82	41,343	39,890
60,000 TO 99,999	33	92.01	92.83	93.01	06.63	99.81	69.21	135.83	89.34 to 94.88	74,065	68,885
100,000 TO 149,999	16	88.60	85.95	85.63	13.56	100.37	54.79	112.45	73.94 to 96.03	119,600	102,409
150,000 TO 249,999	23	87.43	87.10	86.92	11.74	100.21	69.42	110.43	77.37 to 95.91	182,474	158,599
250,000 TO 499,999	4	93.80	89.16	89.25	07.47	99.90	72.00	97.02	N/A	300,625	268,295
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	155	95.55	95.67	90.57	10.83	105.63	54.79	135.83	93.61 to 97.63	78,216	70,842

**54 Knox**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 19  
 Total Sales Price : 1,680,750  
 Total Adj. Sales Price : 1,223,350  
 Total Assessed Value : 1,186,335  
 Avg. Adj. Sales Price : 64,387  
 Avg. Assessed Value : 62,439

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 07.26  
 PRD : 100.79

COV : 10.51  
 STD : 10.27  
 Avg. Abs. Dev : 07.07  
 MAX Sales Ratio : 117.41  
 MIN Sales Ratio : 70.84

95% Median C.I. : 94.80 to 102.89  
 95% Wgt. Mean C.I. : 93.09 to 100.86  
 95% Mean C.I. : 92.79 to 102.69

Printed:3/20/2014 2:08:57PM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	90.24	90.24	90.24	00.00	100.00	90.24	90.24	N/A	45,000	40,610
01-APR-11 To 30-JUN-11	2	99.39	99.39	101.30	02.57	98.11	96.84	101.93	N/A	160,725	162,818
01-JUL-11 To 30-SEP-11	2	96.69	96.69	95.40	06.41	101.35	90.49	102.89	N/A	27,800	26,520
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	3	97.40	97.76	95.95	02.16	101.89	94.80	101.09	N/A	96,333	92,435
01-JUL-12 To 30-SEP-12	3	96.26	96.24	95.52	00.84	100.75	95.01	97.45	N/A	92,333	88,193
01-OCT-12 To 31-DEC-12	2	109.77	109.77	110.93	06.97	98.95	102.12	117.41	N/A	29,500	32,725
01-JAN-13 To 31-MAR-13	2	85.76	85.76	77.93	17.40	110.05	70.84	100.68	N/A	23,150	18,040
01-APR-13 To 30-JUN-13	2	96.19	96.19	85.52	16.03	112.48	80.77	111.60	N/A	32,500	27,793
01-JUL-13 To 30-SEP-13	2	104.63	104.63	104.69	00.76	99.94	103.83	105.43	N/A	32,500	34,025
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	5	96.84	96.48	99.34	04.98	97.12	90.24	102.89	N/A	84,410	83,857
01-OCT-11 To 30-SEP-12	6	96.83	97.00	95.74	01.70	101.32	94.80	101.09	94.80 to 101.09	94,333	90,314
01-OCT-12 To 30-SEP-13	8	102.98	99.09	95.69	10.18	103.55	70.84	117.41	70.84 to 117.41	29,413	28,146
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	96.84	96.48	99.34	04.98	97.12	90.24	102.89	N/A	84,410	83,857
01-JAN-12 To 31-DEC-12	8	97.43	100.19	97.17	04.44	103.11	94.80	117.41	94.80 to 117.41	78,125	75,917
<u>ALL</u>	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	94.80	92.45	92.98	08.51	99.43	70.84	105.43	80.77 to 103.83	74,433	69,207
10	4	99.69	103.26	102.18	06.43	101.06	96.26	117.41	N/A	99,500	101,666
30	2	98.97	98.97	99.20	02.15	99.77	96.84	101.09	N/A	44,225	43,870
45	2	104.50	104.50	104.50	06.79	100.00	97.40	111.60	N/A	10,000	10,450
50	2	102.51	102.51	102.48	00.38	100.03	102.12	102.89	N/A	23,500	24,083
<u>ALL</u>	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439

**54 Knox**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 19  
 Total Sales Price : 1,680,750  
 Total Adj. Sales Price : 1,223,350  
 Total Assessed Value : 1,186,335  
 Avg. Adj. Sales Price : 64,387  
 Avg. Assessed Value : 62,439

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 98  
 COD : 07.26  
 PRD : 100.79

COV : 10.51  
 STD : 10.27  
 Avg. Abs. Dev : 07.07  
 MAX Sales Ratio : 117.41  
 MIN Sales Ratio : 70.84

95% Median C.I. : 94.80 to 102.89  
 95% Wgt. Mean C.I. : 93.09 to 100.86  
 95% Mean C.I. : 92.79 to 102.69

*Printed:3/20/2014 2:08:57PM*

**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	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439
04											
<u>ALL</u>	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439

**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	3	100.68	103.23	103.15	04.70	100.08	97.40	111.60	N/A	10,333	10,658
Less Than 30,000	5	102.12	102.94	102.74	03.21	100.19	97.40	111.60	N/A	15,600	16,028
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439
Greater Than 14,999	16	97.15	96.71	96.81	07.52	99.90	70.84	117.41	90.49 to 102.89	74,522	72,148
Greater Than 29,999	14	96.55	95.89	96.58	07.81	99.29	70.84	117.41	90.24 to 103.83	81,811	79,014
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	100.68	103.23	103.15	04.70	100.08	97.40	111.60	N/A	10,333	10,658
15,000 TO 29,999	2	102.51	102.51	102.48	00.38	100.03	102.12	102.89	N/A	23,500	24,083
30,000 TO 59,999	10	96.55	94.96	93.99	09.57	101.03	70.84	117.41	80.77 to 105.43	38,935	36,594
60,000 TO 99,999	1	101.09	101.09	101.09	00.00	100.00	101.09	101.09	N/A	49,000	49,535
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	3	95.01	97.25	97.70	02.50	99.54	94.80	101.93	N/A	235,667	230,242
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439



**54 Knox**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 19	MEDIAN : 97	COV : 10.51	95% Median C.I. : 94.80 to 102.89
Total Sales Price : 1,680,750	WGT. MEAN : 97	STD : 10.27	95% Wgt. Mean C.I. : 93.09 to 100.86
Total Adj. Sales Price : 1,223,350	MEAN : 98	Avg. Abs. Dev : 07.07	95% Mean C.I. : 92.79 to 102.69
Total Assessed Value : 1,186,335			
Avg. Adj. Sales Price : 64,387	COD : 07.26	MAX Sales Ratio : 117.41	
Avg. Assessed Value : 62,439	PRD : 100.79	MIN Sales Ratio : 70.84	

*Printed:3/20/2014 2:08:57PM*

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	80.77	80.77	80.77	00.00	100.00	80.77	80.77	N/A	55,000	44,425
304	1	105.43	105.43	105.43	00.00	100.00	105.43	105.43	N/A	35,000	36,900
343	1	95.01	95.01	95.01	00.00	100.00	95.01	95.01	N/A	195,000	185,265
344	2	93.25	93.25	93.41	03.23	99.83	90.24	96.26	N/A	47,500	44,370
350	1	96.84	96.84	96.84	00.00	100.00	96.84	96.84	N/A	39,450	38,205
352	2	95.79	95.79	96.78	05.53	98.98	90.49	101.09	N/A	41,300	39,970
353	4	99.69	99.27	98.81	03.15	100.47	94.80	102.89	N/A	141,500	139,820
406	2	106.14	106.14	105.88	05.14	100.25	100.68	111.60	N/A	10,500	11,118
442	1	117.41	117.41	117.41	00.00	100.00	117.41	117.41	N/A	34,000	39,920
458	1	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	10,000	9,740
528	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	25,000	25,530
531	1	103.83	103.83	103.83	00.00	100.00	103.83	103.83	N/A	30,000	31,150
532	1	70.84	70.84	70.84	00.00	100.00	70.84	70.84	N/A	35,300	25,005
<u>ALL</u>	19	97.45	97.74	96.97	07.26	100.79	70.84	117.41	94.80 to 102.89	64,387	62,439

**54 Knox****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 144  
 Total Sales Price : 72,233,944  
 Total Adj. Sales Price : 72,099,944  
 Total Assessed Value : 47,910,540  
 Avg. Adj. Sales Price : 500,694  
 Avg. Assessed Value : 332,712

MEDIAN : 70  
 WGT. MEAN : 66  
 MEAN : 71  
 COD : 23.69  
 PRD : 106.22

COV : 30.39  
 STD : 21.45  
 Avg. Abs. Dev : 16.47  
 MAX Sales Ratio : 126.36  
 MIN Sales Ratio : 25.66

95% Median C.I. : 68.01 to 73.19  
 95% Wgt. Mean C.I. : 62.20 to 70.70  
 95% Mean C.I. : 67.08 to 74.08

*Printed:3/20/2014 2:08:58PM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	19	82.65	85.75	86.66	21.74	98.95	46.11	126.36	68.90 to 107.12	466,780	404,513
01-JAN-11 To 31-MAR-11	13	87.15	89.94	86.52	21.42	103.95	49.41	125.78	76.45 to 117.08	237,573	205,556
01-APR-11 To 30-JUN-11	7	86.27	88.43	86.42	03.95	102.33	83.37	98.92	83.37 to 98.92	318,383	275,158
01-JUL-11 To 30-SEP-11	8	65.46	69.26	68.60	12.73	100.96	60.16	89.30	60.16 to 89.30	411,496	282,279
01-OCT-11 To 31-DEC-11	20	71.24	74.11	71.59	14.14	103.52	40.85	106.41	68.63 to 82.65	530,461	379,755
01-JAN-12 To 31-MAR-12	16	69.36	66.81	60.56	21.31	110.32	31.88	111.98	54.88 to 76.99	596,124	361,020
01-APR-12 To 30-JUN-12	10	63.58	60.80	64.52	21.58	94.23	33.41	87.59	41.84 to 79.02	393,022	253,587
01-JUL-12 To 30-SEP-12	4	66.03	70.80	70.13	14.22	100.96	60.59	90.55	N/A	377,009	264,399
01-OCT-12 To 31-DEC-12	32	57.86	57.65	55.43	24.66	104.01	25.66	97.62	44.96 to 62.81	738,020	409,049
01-JAN-13 To 31-MAR-13	9	69.07	62.81	63.91	23.08	98.28	32.91	101.37	43.14 to 74.04	412,837	263,854
01-APR-13 To 30-JUN-13	1	82.69	82.69	82.69	00.00	100.00	82.69	82.69	N/A	209,900	173,560
01-JUL-13 To 30-SEP-13	5	46.91	51.37	51.22	24.15	100.29	38.28	73.28	N/A	298,899	153,105
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	47	84.02	84.50	83.20	18.97	101.56	46.11	126.36	76.45 to 87.15	371,871	309,411
01-OCT-11 To 30-SEP-12	50	69.51	68.85	66.31	17.90	103.83	31.88	111.98	67.43 to 71.58	511,709	339,298
01-OCT-12 To 30-SEP-13	47	59.16	58.50	56.49	25.25	103.56	25.66	101.37	47.91 to 62.81	617,799	349,007
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	48	77.59	79.68	75.20	17.82	105.96	40.85	125.78	69.97 to 85.31	400,382	301,076
01-JAN-12 To 31-DEC-12	62	61.09	61.37	58.20	23.95	105.45	25.66	111.98	54.88 to 68.60	622,466	362,248
<u>ALL</u>	144	69.51	70.58	66.45	23.69	106.22	25.66	126.36	68.01 to 73.19	500,694	332,712

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	68.99	71.33	69.65	19.22	102.41	40.85	118.85	63.20 to 75.81	849,213	591,440
2	80	69.70	69.67	64.10	24.42	108.69	25.66	126.36	62.81 to 74.88	325,364	208,570
3	22	69.85	72.48	61.37	29.41	118.10	32.91	124.50	52.06 to 89.64	472,902	290,202
<u>ALL</u>	144	69.51	70.58	66.45	23.69	106.22	25.66	126.36	68.01 to 73.19	500,694	332,712

**54 Knox****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013    Posted on: 1/1/2014

Number of Sales : 144  
 Total Sales Price : 72,233,944  
 Total Adj. Sales Price : 72,099,944  
 Total Assessed Value : 47,910,540  
 Avg. Adj. Sales Price : 500,694  
 Avg. Assessed Value : 332,712

MEDIAN : 70  
 WGT. MEAN : 66  
 MEAN : 71  
 COD : 23.69  
 PRD : 106.22

COV : 30.39  
 STD : 21.45  
 Avg. Abs. Dev : 16.47  
 MAX Sales Ratio : 126.36  
 MIN Sales Ratio : 25.66

95% Median C.I. : 68.01 to 73.19  
 95% Wgt. Mean C.I. : 62.20 to 70.70  
 95% Mean C.I. : 67.08 to 74.08

*Printed:3/20/2014 2:08:58PM***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
<b>____Irrigated____</b>											
County	2	75.29	75.29	74.95	02.79	100.45	73.19	77.39	N/A	697,875	523,085
1	1	73.19	73.19	73.19	00.00	100.00	73.19	73.19	N/A	810,000	592,845
2	1	77.39	77.39	77.39	00.00	100.00	77.39	77.39	N/A	585,750	453,325
<b>____Dry____</b>											
County	31	69.20	68.84	63.37	26.73	108.63	32.91	125.78	53.38 to 79.48	412,014	261,106
1	14	70.28	69.28	65.28	15.77	106.13	44.15	92.16	56.57 to 82.65	639,172	417,241
2	10	61.61	66.60	61.11	37.10	108.98	33.41	125.78	41.11 to 86.41	210,852	128,849
3	7	69.20	71.15	56.22	39.22	126.56	32.91	124.50	32.91 to 124.50	245,074	137,777
<b>____Grass____</b>											
County	30	69.54	71.92	63.78	18.56	112.76	43.14	122.67	61.84 to 74.88	266,744	170,123
1	2	64.06	64.06	65.70	07.82	97.50	59.05	69.07	N/A	111,526	73,275
2	26	69.70	70.70	63.29	17.78	111.71	43.14	108.68	60.62 to 75.61	287,818	182,165
3	2	95.64	95.64	74.61	28.27	128.19	68.60	122.67	N/A	148,003	110,425
<b>____ALL____</b>	<b>144</b>	<b>69.51</b>	<b>70.58</b>	<b>66.45</b>	<b>23.69</b>	<b>106.22</b>	<b>25.66</b>	<b>126.36</b>	<b>68.01 to 73.19</b>	<b>500,694</b>	<b>332,712</b>

**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
<b>____Irrigated____</b>											
County	26	69.45	73.12	68.43	17.05	106.85	34.78	107.74	65.41 to 77.56	791,635	541,724
1	14	69.16	75.62	71.25	17.57	106.13	59.16	107.74	60.36 to 90.55	960,149	684,092
2	7	69.01	68.34	65.63	10.01	104.13	52.26	77.56	52.26 to 77.56	516,467	338,959
3	5	70.50	72.82	60.56	24.91	120.24	34.78	97.62	N/A	705,031	426,965
<b>____Dry____</b>											
County	52	69.05	66.51	60.92	28.33	109.18	25.66	125.78	53.38 to 76.60	486,664	296,486
1	20	68.77	67.88	63.34	20.08	107.17	40.85	98.34	56.57 to 79.48	775,702	491,318
2	21	69.83	63.89	56.74	33.90	112.60	25.66	125.78	41.11 to 82.69	288,141	163,495
3	11	69.20	69.03	57.66	31.85	119.72	32.91	124.50	38.78 to 95.59	340,138	196,138
<b>____Grass____</b>											
County	44	68.82	70.24	63.83	18.58	110.04	38.28	126.36	60.62 to 70.33	313,582	200,152
1	2	64.06	64.06	65.70	07.82	97.50	59.05	69.07	N/A	111,526	73,275
2	39	69.04	69.47	63.66	18.26	109.13	38.28	126.36	60.59 to 71.35	320,732	204,166
3	3	68.60	84.40	65.45	29.52	128.95	61.92	122.67	N/A	355,335	232,552
<b>____ALL____</b>	<b>144</b>	<b>69.51</b>	<b>70.58</b>	<b>66.45</b>	<b>23.69</b>	<b>106.22</b>	<b>25.66</b>	<b>126.36</b>	<b>68.01 to 73.19</b>	<b>500,694</b>	<b>332,712</b>



Total Real Property  
Sum Lines 17, 25, & 30

Records : 10,971

Value : 1,534,483,985

Growth 6,206,768

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	319	1,305,870	16	42,545	15	867,455	350	2,215,870	
<b>02. Res Improve Land</b>	2,238	7,213,130	76	2,159,975	304	8,046,890	2,618	17,419,995	
<b>03. Res Improvements</b>	2,282	96,630,765	82	5,931,335	333	21,520,885	2,697	124,082,985	
<b>04. Res Total</b>	2,601	105,149,765	98	8,133,855	348	30,435,230	3,047	143,718,850	713,926
<b>% of Res Total</b>	85.36	73.16	3.22	5.66	11.42	21.18	27.77	9.37	11.50
<b>05. Com UnImp Land</b>	64	184,450	5	9,815	5	26,490	74	220,755	
<b>06. Com Improve Land</b>	464	1,699,090	26	281,615	25	5,420,720	515	7,401,425	
<b>07. Com Improvements</b>	474	22,186,075	27	2,427,955	38	19,303,685	539	43,917,715	
<b>08. Com Total</b>	538	24,069,615	32	2,719,385	43	24,750,895	613	51,539,895	129,876
<b>% of Com Total</b>	87.77	46.70	5.22	5.28	7.01	48.02	5.59	3.36	2.09
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1,223	11,355,405	1,223	11,355,405	
<b>14. Rec Improve Land</b>	0	0	2	88,200	645	15,069,610	647	15,157,810	
<b>15. Rec Improvements</b>	0	0	4	88,125	666	69,507,160	670	69,595,285	
<b>16. Rec Total</b>	0	0	4	176,325	1,889	95,932,175	1,893	96,108,500	3,747,046
<b>% of Rec Total</b>	0.00	0.00	0.21	0.18	99.79	99.82	17.25	6.26	60.37
<b>Res &amp; Rec Total</b>	2,601	105,149,765	102	8,310,180	2,237	126,367,405	4,940	239,827,350	4,460,972
<b>% of Res &amp; Rec Total</b>	52.65	43.84	2.06	3.47	45.28	52.69	45.03	15.63	71.87
<b>Com &amp; Ind Total</b>	538	24,069,615	32	2,719,385	43	24,750,895	613	51,539,895	129,876
<b>% of Com &amp; Ind Total</b>	87.77	46.70	5.22	5.28	7.01	48.02	5.59	3.36	2.09
<b>17. Taxable Total</b>	3,139	129,219,380	134	11,029,565	2,280	151,118,300	5,553	291,367,245	4,590,848
<b>% of Taxable Total</b>	56.53	44.35	2.41	3.79	41.06	51.87	50.62	18.99	73.97

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	1	11,380	710,825		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		1	11,380	710,825
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	11,380	710,825

## Schedule III : Mineral Interest Records

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

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	399	78	723	1,200

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	227	29,118,165	3,793	741,155,170	4,020	770,273,335
28. Ag-Improved Land	0	0	101	23,259,205	1,245	368,976,700	1,346	392,235,905
29. Ag Improvements	0	0	103	5,903,205	1,295	74,704,295	1,398	80,607,500
30. Ag Total							5,418	1,243,116,740

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	8,000	
32. HomeSite Improv Land	0	0.00	0	80	84.00	686,400	
33. HomeSite Improvements	0	0.00	0	82	82.00	4,499,825	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	38.33	44,440	
36. FarmSite Improv Land	0	0.00	0	95	429.96	442,990	
37. FarmSite Improvements	0	0.00	0	70	0.00	1,403,380	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	417.32	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	12.00	96,000	13	13.00	104,000	
32. HomeSite Improv Land	890	947.81	7,546,035	970	1,031.81	8,232,435	
33. HomeSite Improvements	1,007	941.81	46,287,680	1,089	1,023.81	50,787,505	1,615,920
34. HomeSite Total				1,102	1,044.81	59,123,940	
35. FarmSite UnImp Land	255	545.29	575,730	278	583.62	620,170	
36. FarmSite Improv Land	1,194	6,514.96	6,590,815	1,289	6,944.92	7,033,805	
37. FarmSite Improvements	931	0.00	28,416,615	1,001	0.00	29,819,995	0
38. FarmSite Total				1,279	7,528.54	37,473,970	
39. Road & Ditches	0	10,007.27	0	0	10,424.59	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,381	18,997.94	96,597,910	1,615,920

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	7	888.00	705,090	7	888.00	705,090

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. Recapture Value N/A	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

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.



## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,754.11	7.40%	15,312,860	7.88%	5,560.00
46. 1A	10,752.91	28.88%	59,546,370	30.64%	5,537.70
47. 2A1	2,465.02	6.62%	13,157,060	6.77%	5,337.51
48. 2A	1,863.50	5.00%	9,945,825	5.12%	5,337.17
49. 3A1	3,710.03	9.96%	19,281,100	9.92%	5,197.02
50. 3A	1,049.57	2.82%	5,476,075	2.82%	5,217.45
51. 4A1	14,133.36	37.96%	69,150,735	35.58%	4,892.73
52. 4A	507.96	1.36%	2,500,210	1.29%	4,922.06
53. Total	37,236.46	100.00%	194,370,235	100.00%	5,219.89
Dry					
54. 1D1	5,209.43	6.15%	20,056,465	6.90%	3,850.03
55. 1D	27,356.67	32.31%	105,323,600	36.21%	3,850.02
56. 2D1	3,934.49	4.65%	14,538,000	5.00%	3,695.02
57. 2D	3,324.42	3.93%	11,749,990	4.04%	3,534.45
58. 3D1	8,577.12	10.13%	29,548,190	10.16%	3,445.00
59. 3D	1,641.63	1.94%	5,294,355	1.82%	3,225.06
60. 4D1	33,870.04	40.01%	102,118,230	35.11%	3,015.00
61. 4D	747.16	0.88%	2,252,720	0.77%	3,015.04
62. Total	84,660.96	100.00%	290,881,550	100.00%	3,435.84
Grass					
63. 1G1	448.57	1.53%	533,245	1.53%	1,188.77
64. 1G	4,131.29	14.11%	4,957,535	14.20%	1,200.00
65. 2G1	1,719.44	5.87%	2,060,785	5.90%	1,198.52
66. 2G	1,798.95	6.14%	2,158,785	6.18%	1,200.03
67. 3G1	1,791.08	6.12%	2,131,400	6.11%	1,190.01
68. 3G	3,177.07	10.85%	3,780,740	10.83%	1,190.01
69. 4G1	10,621.13	36.26%	12,617,720	36.15%	1,187.98
70. 4G	5,601.65	19.13%	6,666,015	19.10%	1,190.01
71. Total	29,289.18	100.00%	34,906,225	100.00%	1,191.78
Irrigated Total	37,236.46	24.55%	194,370,235	37.35%	5,219.89
Dry Total	84,660.96	55.82%	290,881,550	55.89%	3,435.84
Grass Total	29,289.18	19.31%	34,906,225	6.71%	1,191.78
72. Waste	143.93	0.09%	7,225	0.00%	50.20
73. Other	343.15	0.23%	250,250	0.05%	729.27
74. Exempt	1,045.66	0.69%	0	0.00%	0.00
75. Market Area Total	151,673.68	100.00%	520,415,485	100.00%	3,431.15

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,748.80	13.31%	11,246,400	15.46%	3,000.00
46. 1A	3,124.53	11.09%	9,057,645	12.45%	2,898.88
47. 2A1	3,832.17	13.60%	10,688,480	14.69%	2,789.15
48. 2A	5,634.88	20.00%	14,648,450	20.14%	2,599.60
49. 3A1	3,436.66	12.20%	8,488,870	11.67%	2,470.09
50. 3A	2,985.88	10.60%	7,091,580	9.75%	2,375.04
51. 4A1	4,597.12	16.32%	9,860,910	13.56%	2,145.02
52. 4A	811.16	2.88%	1,658,830	2.28%	2,045.01
53. Total	28,171.20	100.00%	72,741,165	100.00%	2,582.11
Dry					
54. 1D1	10,633.09	14.04%	17,861,820	17.39%	1,679.83
55. 1D	11,510.01	15.20%	18,812,655	18.31%	1,634.46
56. 2D1	6,649.89	8.78%	9,176,345	8.93%	1,379.92
57. 2D	15,644.62	20.66%	19,557,015	19.04%	1,250.08
58. 3D1	5,617.60	7.42%	6,853,270	6.67%	1,219.96
59. 3D	3,756.96	4.96%	4,507,870	4.39%	1,199.87
60. 4D1	19,274.37	25.45%	22,840,210	22.24%	1,185.00
61. 4D	2,646.50	3.49%	3,109,725	3.03%	1,175.03
62. Total	75,733.04	100.00%	102,718,910	100.00%	1,356.33
Grass					
63. 1G1	2,274.00	0.96%	2,080,805	0.98%	915.04
64. 1G	7,729.53	3.27%	7,056,620	3.33%	912.94
65. 2G1	5,863.52	2.48%	5,058,350	2.39%	862.68
66. 2G	15,171.60	6.43%	13,575,625	6.41%	894.81
67. 3G1	8,224.68	3.48%	7,254,470	3.43%	882.04
68. 3G	14,714.15	6.23%	12,979,540	6.13%	882.11
69. 4G1	70,191.23	29.73%	62,977,470	29.74%	897.23
70. 4G	111,948.34	47.41%	100,766,825	47.59%	900.12
71. Total	236,117.05	100.00%	211,749,705	100.00%	896.80
Irrigated Total	28,171.20	7.82%	72,741,165	18.70%	2,582.11
Dry Total	75,733.04	21.02%	102,718,910	26.41%	1,356.33
Grass Total	236,117.05	65.54%	211,749,705	54.44%	896.80
72. Waste	13,262.49	3.68%	1,285,005	0.33%	96.89
73. Other	6,997.65	1.94%	448,170	0.12%	64.05
74. Exempt	12,271.29	3.41%	0	0.00%	0.00
75. Market Area Total	360,281.43	100.00%	388,942,955	100.00%	1,079.55

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	509.08	4.09%	2,049,585	4.76%	4,026.06
46. 1A	2,425.68	19.49%	9,879,365	22.93%	4,072.82
47. 2A1	898.48	7.22%	3,585,185	8.32%	3,990.28
48. 2A	1,769.20	14.22%	6,850,780	15.90%	3,872.25
49. 3A1	661.56	5.32%	2,477,335	5.75%	3,744.69
50. 3A	351.96	2.83%	1,272,975	2.95%	3,616.82
51. 4A1	5,453.35	43.83%	15,893,120	36.89%	2,914.38
52. 4A	374.09	3.01%	1,079,520	2.51%	2,885.72
53. Total	12,443.40	100.00%	43,087,865	100.00%	3,462.71
Dry					
54. 1D1	4,294.00	8.48%	10,580,380	9.87%	2,463.99
55. 1D	12,501.68	24.69%	29,751,725	27.74%	2,379.82
56. 2D1	3,568.34	7.05%	8,153,420	7.60%	2,284.93
57. 2D	5,532.67	10.93%	12,473,450	11.63%	2,254.51
58. 3D1	2,773.63	5.48%	6,083,870	5.67%	2,193.47
59. 3D	551.24	1.09%	1,143,835	1.07%	2,075.02
60. 4D1	20,315.58	40.12%	37,380,680	34.86%	1,840.00
61. 4D	1,099.04	2.17%	1,676,115	1.56%	1,525.07
62. Total	50,636.18	100.00%	107,243,475	100.00%	2,117.92
Grass					
63. 1G1	483.19	0.67%	579,815	0.67%	1,199.97
64. 1G	4,714.63	6.50%	5,657,570	6.55%	1,200.00
65. 2G1	2,759.68	3.81%	3,311,610	3.83%	1,200.00
66. 2G	2,347.78	3.24%	2,817,425	3.26%	1,200.04
67. 3G1	2,293.15	3.16%	2,728,855	3.16%	1,190.00
68. 3G	1,182.79	1.63%	1,407,520	1.63%	1,190.00
69. 4G1	25,592.82	35.31%	30,455,545	35.26%	1,190.00
70. 4G	33,112.54	45.68%	39,404,015	45.63%	1,190.00
71. Total	72,486.58	100.00%	86,362,355	100.00%	1,191.43
Irrigated Total	12,443.40	8.87%	43,087,865	18.17%	3,462.71
Dry Total	50,636.18	36.10%	107,243,475	45.22%	2,117.92
Grass Total	72,486.58	51.68%	86,362,355	36.42%	1,191.43
72. Waste	2,281.70	1.63%	114,160	0.05%	50.03
73. Other	2,416.02	1.72%	352,535	0.15%	145.92
74. Exempt	11,771.11	8.39%	0	0.00%	0.00
75. Market Area Total	140,263.88	100.00%	237,160,390	100.00%	1,690.82

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	3,530.53	14,474,120	74,320.53	295,725,145	77,851.06	310,199,265
<b>77. Dry Land</b>	0.00	0	12,131.08	26,761,620	198,899.10	474,082,315	211,030.18	500,843,935
<b>78. Grass</b>	0.00	0	10,325.07	9,891,400	327,567.74	323,126,885	337,892.81	333,018,285
<b>79. Waste</b>	0.00	0	631.36	43,000	15,056.76	1,363,390	15,688.12	1,406,390
<b>80. Other</b>	0.00	0	339.48	25,400	9,417.34	1,025,555	9,756.82	1,050,955
<b>81. Exempt</b>	0.00	0	1,912.90	0	23,175.16	0	25,088.06	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>26,957.52</b>	<b>51,195,540</b>	<b>625,261.47</b>	<b>1,095,323,290</b>	<b>652,218.99</b>	<b>1,146,518,830</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	77,851.06	11.94%	310,199,265	27.06%	3,984.52
<b>Dry Land</b>	211,030.18	32.36%	500,843,935	43.68%	2,373.33
<b>Grass</b>	337,892.81	51.81%	333,018,285	29.05%	985.57
<b>Waste</b>	15,688.12	2.41%	1,406,390	0.12%	89.65
<b>Other</b>	9,756.82	1.50%	1,050,955	0.09%	107.71
<b>Exempt</b>	25,088.06	3.85%	0	0.00%	0.00
<b>Total</b>	<b>652,218.99</b>	<b>100.00%</b>	<b>1,146,518,830</b>	<b>100.00%</b>	<b>1,757.87</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

54 Knox

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	136,061,745	143,718,850	7,657,105	5.63%	713,926	5.10%
02. Recreational	86,158,205	96,108,500	9,950,295	11.55%	3,747,046	7.20%
03. Ag-Homesite Land, Ag-Res Dwelling	57,720,995	59,123,940	1,402,945	2.43%	1,615,920	-0.37%
<b>04. Total Residential (sum lines 1-3)</b>	<b>279,940,945</b>	<b>298,951,290</b>	<b>19,010,345</b>	<b>6.79%</b>	<b>6,076,892</b>	<b>4.62%</b>
05. Commercial	53,740,720	51,539,895	-2,200,825	-4.10%	129,876	-4.34%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	37,020,020	37,473,970	453,950	1.23%	0	1.23%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>90,760,740</b>	<b>89,013,865</b>	<b>-1,746,875</b>	<b>-1.92%</b>	<b>129,876</b>	<b>-2.07%</b>
<b>10. Total Non-Agland Real Property</b>	<b>370,701,685</b>	<b>387,965,155</b>	<b>17,263,470</b>	<b>4.66%</b>	<b>6,206,768</b>	<b>2.98%</b>
11. Irrigated	239,590,755	310,199,265	70,608,510	29.47%		
12. Dryland	455,001,045	500,843,935	45,842,890	10.08%		
13. Grassland	316,130,185	333,018,285	16,888,100	5.34%		
14. Wasteland	1,362,365	1,406,390	44,025	3.23%		
15. Other Agland	345,660	1,050,955	705,295	204.04%		
<b>16. Total Agricultural Land</b>	<b>1,012,430,010</b>	<b>1,146,518,830</b>	<b>134,088,820</b>	<b>13.24%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,383,131,695</b>	<b>1,534,483,985</b>	<b>151,352,290</b>	<b>10.94%</b>	<b>6,206,768</b>	<b>10.49%</b>

## **2013 Knox County 3 year Plan of Assessment**

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total valuation</u>
Residential/Recreational	4897	44.69%	\$ 222,437,195	16.12%
Commercial	606	5.53%	\$ 48,349,750	3.50%
Agricultural	<u>5455</u>	<u>49.78%</u>	\$ 1,109,087,735	<u>80.38%</u>
<u>2013 Abstract Totals</u>	<u>10,958</u>	100%	\$ <u>1,379,874,680</u>	100.00%

Personal Property Schedules    1,578

### 2013-2014 Proposed Budget

Assessor Budget-\$ 167,461.36

Re-Appraisal Budget-\$ 47,790.00

### Staff

1 Assessor

1 Deputy Assessor

2 Full Time Clerks/Appraisers

Plan on hiring another Clerk/Appraiser to replace one lost, actually 2 lost in the last years.

All staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all is shared. This makes all help accessible at all times to any customer. The Assessor does all of the reports. The Deputy helps work on valuations for the upcoming year.

Contract Appraiser-none. We will consider in the future.

### GIS-GIS Workshop

### Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor, Assessor Assistant and the office clerks all try to attend school on a regular basis. The GoToMeeting training has been utilized. It is a good idea for education that is otherwise hard to acquire.

### 2013 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93.00%	11.74	106.00
Commercial	97.00%	2.33	99.94
Agricultural	71.00%	23.00	104.12

### **3 Year Appraisal Plan**

#### **Current 2013**

#### **Residential**

**Lake-**Reviews and field inspections, which began in the summer of 2012 along the Missouri and Niobrara Rivers, are continuing. Individual physical inspections are being completed on each lake area. All information is being verified and new digital photos are being taken. New color-coded file jackets are being utilized for each of the 34 lake areas. The flooded area in Western Knox has caused us to spend more time than anticipated or allowed for on our residential time line. With over \$7M of devastation in 2011, all is being rebuilt with the gradual re-building of homes that could be saved, new homes being built and/or new homes being moved in. Newly surveyed lots have been revamped and renumbered. Leasehold value has been placed on all leased lots.

**Towns/Lake-**Yearly appraisal maintenance will be done for the lake and city, village parcels, which includes sales review and pickup work. Sale review includes a physical inspection of the property. If it has been inspected recently, we will use the information that the buyer and/or the seller provides for us in our sale review. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

#### **Commercial**

The commercial review was completed ahead of schedule and put on the tax roles for 2013. Knox County typically does not have a large number of sales of commercial property. The low number of sales is generally single type sales. Normally, it is very hard to compare because of the uniqueness and the small number of properties selling. A market analysis will continue to be done as in the past. Sales review and pickup work will continue as before. Sale review includes either a physical inspection of the property and/or questionnaire or telephone call. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Agricultural**

Market analysis of agricultural sales by land classification group was conducted for 2013 to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map showing market areas and the prices paid. The market analysis is conducted in house using all the information collected. The advice of the state liaison is always utilized. Sales review and pickup work will be completed for agricultural properties. Personnel will continue to update ag land properties as changes are deemed necessary. GIS updates are priority as the 2012 aerial was provided to us by the USDA. This is a large project because it was reported to us by the FSA Office that Knox County had over 8,000 plus acres of grassland converted to crop for 2012 and more for 2013. We will need to review and inspect many, many acres for accuracy on the land uses. This will be an on going project for many years to come.

### **Other**

Personnel will continue reviewing land use in the GIS system. We shall gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

## **2014**

### **Residential**

**Lake**-Review work shall continue on the lake properties and plans are to possibly finalize for 2014.

**Towns**-Plans are to begin a town and village review. This will be a two to three year process. Again, as in the past, all towns will be walked door-to-door looking for new growth and updating the current file information as needed.

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



### **Commercial**

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

### **Agricultural**

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

### **Other**

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

## **2015**

### **Residential**

The cycle shall continue with door to door inspections of each town and village in Knox County. The three (3) towns are Bloomfield, Creighton and Crofton and the 7 villages are Verdigre, Wausa, Winnetoon, Bazile Mills, Niobrara, Verdel and Center. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes

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

### **Commercial**

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

### **Agricultural**

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing. .

### **Other**

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

## **2016**

### **Residential**

The cycle shall continue with door to door inspections of each town and village in Knox County. The three (3) towns are Bloomfield, Creighton and Crofton and the 7 villages are Verdigre, Wausa, Winnetoon, Bazile Mills, Niobrara, Verdel and Center. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or

questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Commercial**

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

### **Agricultural**

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing. .

### **Other**

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

<b><u>Class</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
<b><u>Residential</u></b>	Continue Lake Review Market Analysis	Finalize Lake Review Begin Town Review Market Analysis	Resume Town Review Market Analysis	Continue Town Review Market Analysis	Finalize Town Market Analysis
<b><u>Commercial</u></b>	Finalize Review Market Analysis	Market Analysis	Market Analysis	Market Analysis	Market Analysis
<b><u>Agricultural</u></b>	2012 Aerial updates GIS Updates Market Analysis	GIS Updates Aerial updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

## 2014 Assessment Survey for Knox County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Two
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$167,461.36
7.	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$47,790
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$22,500
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$12,720.02

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	We maintain them but use GIS as main go-to.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Connie - Assessor Assistant
5.	<b>Does the county have GIS software?</b>
	GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. Knox.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Deputy Assessor
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All towns and villages
4.	<b>When was zoning implemented?</b>
	July 1995

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	In House
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

#### **E. Appraisal /Listing Services**

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





## 2014 Certification for Knox County

---

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Knox County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

---

Ruth A. Sorensen  
Property Tax Administrator



