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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FILLMORE COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Fillmore County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Fillmore County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Lynn Mussman, Fillmore County Assessor

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

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

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

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

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

Statistical Analysis:

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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

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

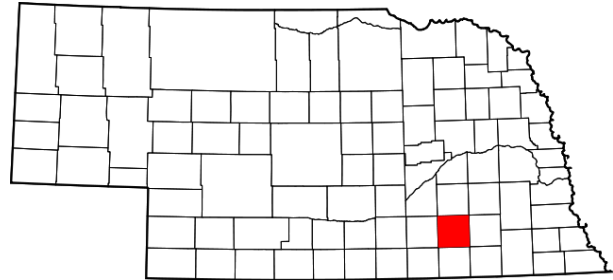
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

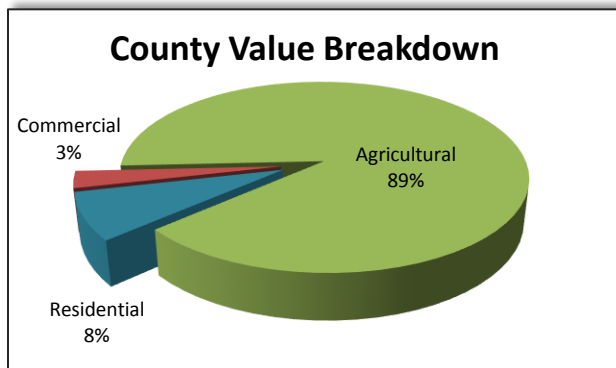
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 miles, Fillmore had 5,619 residents, per the Census Bureau Quick Facts for 2014, a 5% population decline from the 2010 US Census. In a review of the past fifty-five years, Fillmore has seen a steady drop in population of 40% (Nebraska Department of Economic Development). Reports indicated that 76% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Fillmore convene in and around Geneva, the county seat. Per the latest information available from the U.S. Census Bureau, there were 230 employer establishments in Fillmore, a 3% expansion over the preceding year. Countywide employment was at 3,149 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
EXETER	712	591	-17%
FAIRMONT	691	560	-19%
GENEVA	2,226	2,217	0%
GRAFTON	152	126	-17%
MILLIGAN	315	285	-10%
OHIOVA	142	115	-19%
SHICKLEY	376	341	-9%
STRANG	32	29	-9%

Simultaneously, the agricultural economy has remained another strong anchor for Fillmore that has fortified the local rural area economies. Fillmore is included in both the Little Blue and Upper Big Blue Natural Resources Districts (NRD). Irrigated land makes up a majority of the land in the county.

The ethanol plant located in Fairmont is another contributory factor to the economy.

2017 Residential Correlation for Fillmore County

Assessment Actions

For 2017, Fillmore County completed all residential pickup work. They verified, reviewed and analyzed the residential sales throughout the county. The verification is done by phone, followed by a drive by inspection. When the analysis was completed, the county did not need to adjust any residential values by a percentage. Geneva was inspected and reviewed using 2015 Marshall & Swift cost tables. The inspections were conducted at the site or on the site if needed. The county compared the existing records to the improvements that they observed. Their review was designed to discover any errors or omissions in the records. They also added unreported construction and removed the listings of building that had been torn down. They reviewed quality and condition of all the houses and buildings and took new date stamped digital photos of all houses and relevant buildings.

Description of Analysis

Residential parcels are analyzed utilizing six valuation groupings that are based on the county assessor locations or towns in the county.

Valuation Grouping	Assessor Location
01	Geneva
02	Exeter
03	Fairmont
04	Shickley
05	Small Villages; (incl. Grafton, Milligan, Ohioa, and Strang)
06	Rural

For the residential property class, a review of Fillmore County statistical analysis profiles 106 residential sales, representing all valuation groups. Valuation group 01(Geneva) constitutes about 46% of the sales in the residential class of property and is the county seat and is the retail anchor of the county. The statistical median for the sales in the file is 99%. Two of the three measures of central tendency are within the acceptable range with all three within a three-point range demonstrating strong support of each other. The qualitative statistics are also within the recommended range. All of the valuation groups have a calculated median are within the acceptable range.

2017 Residential Correlation for Fillmore County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Fillmore County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the nonqualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Fillmore County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has consistently stayed on schedule to comply with six-year inspection and review requirement as evidenced by the three-year plan detailed in the reports and opinions. The county assessor has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the residential class. Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The county typically bases the assessment decisions and review based on the individual towns and will adjust those with a separate economic depreciation if needed. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The county consistently files all statutory reports in a timely and accurate fashion and utilizes electronic transfers when possible. The County consistently submits sales on a monthly basis, and updates the sales file in an accurate fashion. The sale verification process and the usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property. Review cycle of the residential property appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

2017 Residential Correlation for Fillmore County

Equalization

A review of both the statistics and the assessment practices suggest that assessments within the county is valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	49	99.17	99.89	99.00	02.15	100.90
02	16	99.88	122.01	108.59	24.05	112.36
03	15	100.33	102.95	101.50	04.27	101.43
04	7	98.20	96.82	97.91	02.94	98.89
05	14	98.28	96.36	93.86	16.66	102.66
06	5	98.13	89.14	93.05	09.63	95.80
<hr/>						
ALL						
10/01/2014 To 09/30/2016	106	99.15	102.49	99.03	08.21	103.49

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Fillmore County is 99%.

2017 Commercial Correlation for Fillmore County

Assessment Actions

For the 2017 assessment year only routine maintenance was completed for the commercial class. All pickup work was completed on time. During 2013, all of the commercial parcels were inspected, reviewed and updated for use in 2014. That action completed the second cycle of commercial inspection and review.

Description of Analysis

Fillmore County has six valuation groupings for the commercial class, which are defined by assessor locations and towns within the county.

VALUATION GROUPING	ASSESSOR LOCATION
01	Geneva
02	Exeter
03	Fairmont
04	Shickley
05	Small Villages including Grafton, Milligan, Ohioa and Strang
06	Rural

For the commercial property class, a review of the Fillmore County statistical profile includes 10 commercial sales, representing the two valuation groupings. Valuation group 01 constitutes about 70% of the sample and this accurately reflects the composition of the commercial population. Because of the small number of sales in the other valuation group, valuation group 01 will be examined as a possible representation of overall commercial level of value. Two of the measures of central tendency are within the acceptable range (the median and the weighted mean) and demonstrate support for each other with only the mean being above the acceptable range. Within the profile, sale prices range from 11,000 dollars to almost 1.2 million. The mean is skewed by these outlying sales. The overall calculated median is 97%.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor.

2017 Commercial Correlation for Fillmore County

One of the areas addressed included sales qualification and verification. The Fillmore County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Fillmore County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. All property in Fillmore County has been inspected during the current six-year review cycle. The county is using physical on-site inspections by office staff for the inspection and review.

The county consistently files all statutory reports in a timely and accurate fashion and utilizes electronic transfers when possible. The County consistently submits sales on a monthly basis, and updates the sales file in an accurate fashion.

Valuation groups were also examined to ensure that the groups defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization

Based on the assessment practices review and the statistical analysis, the quality of assessment in Fillmore County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	7	97.89	120.30	104.63	33.38	114.98
04	2	105.76	105.76	110.37	09.40	95.82
06	1	93.34	93.34	93.34		100.00
<hr/>						
<u>ALL</u>						
10/01/2013 To 09/30/2016	10	96.86	114.70	96.17	26.14	119.27

Level of Value

Based on analysis of all available information, the commercial class in Fillmore County has attained the statutory level of 100%.

2017 Agricultural Correlation for Fillmore County

Assessment Actions

For 2017, Fillmore County has completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes were reported or observed. They have verified, reviewed and analyzed the agricultural sales throughout the county. The verification is done over the phone and is typically followed by a drive-by inspection. Verification of land usage with landowners also includes Farm Service Agency maps & Natural Resource District information. In 2015, Fillmore analyzed all agricultural land and updated all parcels with new land values for use in 2016. For this current year after review, there will be no value changes to agricultural land.

Description of Analysis

There are two market areas within Fillmore County. Market Area 1 is predominantly irrigated cropland as there is ground water available throughout that part of the county. Market Area 2 differs mostly in that ground water is not generally available so the crops are either dryland or grass land. The irrigation that does exist in Market Area 2 is scattered along the edge of the area and is often from lower capacity wells.

The analysis was done using 33 qualified sales. The values that the county developed were tested using the sample. There was only limited analysis that could be done in Market Area 2 since the lack of water is not common in the immediate area and comparable sales are scarce. The supplemented file only contained 6 sales. The results of the overall analysis were satisfactory, yielding a median ratio of 71% for the county.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	29	70.39	69.68	69.73	12.39	99.93
2	4	88.42	83.86	80.34	08.13	104.38
<u>ALL</u>						
10/01/2013 To 09/30/2016	33	71.07	71.40	70.26	13.38	101.62

Another analysis was done where only sales with 80% or more acres of a major land use are included. This test often does not have sufficient sales to indicate the level of value for all major land uses. In this case, only one of the three major uses in one market area had a reasonable test of their level of value. The 80% irrigated land in Market Area 1 with 24 sales had a median ratio that rounded to 71%; among the other major uses of land, none had more than 6 sales so they were all inconclusive. Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, and the dollar amount of change of each major land use. In this county, the number of sales in the study was sufficient to rely on most of the statistical calculations. The review of the county's assessment actions produced confidence in the valuations that were produced. Together, the actions and statistics were adequate to determine the level of value for agricultural land.

2017 Agricultural Correlation for Fillmore County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. The Division reviews the transmission of data from the county to the sales file to see if it received on a timely basis and for accuracy.

The review of Fillmore County revealed that data was transmitted accurately and in a timely manner. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to the review of sales. The improvements on agricultural property appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are changed and documented on the property record files.

One assessment practice reviewed is that of sales qualification and verification. Fillmore County's process consists of a mailed questionnaire sent to one or both parties to an agricultural transaction. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented. The review also includes a dialogue with the county assessor and a consideration of verification documentation. It is the practice of the county assessor to consider all sales qualified unless shown to be non-arm's-length. The review of the county revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of agricultural land.

The county's inspection and review cycle for all real property was also discussed with the county assessor. The county has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the agricultural class.

Another portion of the assessment practices relates to how rural residential and recreational land use is identified apart from agricultural land within the county. This is determined by the predominate present use of the parcel. There are no parcels classified as recreational land in Fillmore County.

Equalization

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

2017 Agricultural Correlation for Fillmore County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	24	71.96	71.46	71.08	11.19	100.53
1	24	71.96	71.46	71.08	11.19	100.53
<u> Dry </u>						
County	4	88.42	77.85	76.36	14.93	101.95
1	1	42.47	42.47	42.47		100.00
2	3	89.99	89.65	89.85	01.96	99.78
<u> ALL </u>						
10/01/2013 To 09/30/2016	33	71.07	71.40	70.26	13.38	101.62

Level of Value

Based on analysis of all available information, the level of value of agricultural land for the county is 71%.

2017 Opinions of the Property Tax Administrator for Fillmore 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 (Cum. Supp. 2016). 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	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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, 2017.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	106	Median	99.15
Total Sales Price	\$8,177,776	Mean	102.49
Total Adj. Sales Price	\$8,177,776	Wgt. Mean	99.03
Total Assessed Value	\$8,098,680	Average Assessed Value of the Base	\$63,936
Avg. Adj. Sales Price	\$77,149	Avg. Assessed Value	\$76,403

Confidence Interval - Current

95% Median C.I	98.52 to 99.46
95% Wgt. Mean C.I	97.33 to 100.74
95% Mean C.I	97.73 to 107.25
% of Value of the Class of all Real Property Value in the County	7.78
% of Records Sold in the Study Period	3.66
% of Value Sold in the Study Period	4.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	103	99	99.00
2015	114	98	97.83
2014	126	99	99.25
2013	113	98	98.07

2017 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	10	Median	96.86
Total Sales Price	\$1,706,000	Mean	114.70
Total Adj. Sales Price	\$1,622,000	Wgt. Mean	96.17
Total Assessed Value	\$1,559,910	Average Assessed Value of the Base	\$139,672
Avg. Adj. Sales Price	\$162,200	Avg. Assessed Value	\$155,991

Confidence Interval - Current

95% Median C.I	85.41 to 115.70
95% Wgt. Mean C.I	89.40 to 102.95
95% Mean C.I	74.44 to 154.96
% of Value of the Class of all Real Property Value in the County	3.27
% of Records Sold in the Study Period	1.79
% of Value Sold in the Study Period	2.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	18	100	97.97
2015	24	100	99.01
2014	29	99	99.13
2013	29		92.79

**30 Fillmore
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 106
 Total Sales Price : 8,177,776
 Total Adj. Sales Price : 8,177,776
 Total Assessed Value : 8,098,680
 Avg. Adj. Sales Price : 77,149
 Avg. Assessed Value : 76,403

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 102
 COD : 08.21
 PRD : 103.49

COV : 24.41
 STD : 25.02
 Avg. Abs. Dev : 08.14
 MAX Sales Ratio : 286.48
 MIN Sales Ratio : 22.17

95% Median C.I. : 98.52 to 99.46
 95% Wgt. Mean C.I. : 97.33 to 100.74
 95% Mean C.I. : 97.73 to 107.25

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-14 To 31-DEC-14	11	99.12	98.76	98.37	01.23	100.40	96.18	100.99	96.77 to 100.33	88,173	86,733	
01-JAN-15 To 31-MAR-15	12	99.29	99.43	99.13	01.25	100.30	96.82	103.99	98.06 to 99.82	80,250	79,549	
01-APR-15 To 30-JUN-15	18	98.88	115.09	102.13	17.14	112.69	97.20	286.48	98.08 to 101.44	90,033	91,950	
01-JUL-15 To 30-SEP-15	15	98.89	105.96	98.89	08.60	107.15	94.78	160.50	98.28 to 100.37	54,708	54,103	
01-OCT-15 To 31-DEC-15	18	98.75	98.79	99.06	01.26	99.73	95.97	102.09	97.85 to 99.93	71,347	70,676	
01-JAN-16 To 31-MAR-16	7	98.18	102.71	99.43	06.45	103.30	92.65	127.78	92.65 to 127.78	69,929	69,529	
01-APR-16 To 30-JUN-16	12	98.43	90.37	96.68	14.34	93.47	22.17	129.30	89.02 to 99.88	93,533	90,433	
01-JUL-16 To 30-SEP-16	13	99.72	103.19	96.89	12.39	106.50	53.35	154.76	98.97 to 103.84	69,808	67,640	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	56	99.01	106.08	100.03	08.32	106.05	94.78	286.48	98.52 to 99.60	78,109	78,130	
01-OCT-15 To 30-SEP-16	50	99.26	98.46	97.89	08.07	100.58	22.17	154.76	98.18 to 99.77	76,073	74,468	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	63	98.91	105.28	100.11	07.54	105.16	94.78	286.48	98.49 to 99.46	74,420	74,499	
<u>ALL</u>	106	99.15	102.49	99.03	08.21	103.49	22.17	286.48	98.52 to 99.46	77,149	76,403	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	49	99.17	99.89	99.00	02.15	100.90	94.78	147.17	98.47 to 99.42	95,296	94,339	
02	16	99.88	122.01	108.59	24.05	112.36	93.38	286.48	97.78 to 127.78	44,656	48,493	
03	15	100.33	102.95	101.50	04.27	101.43	96.18	141.11	98.73 to 101.74	52,573	53,361	
04	7	98.20	96.82	97.91	02.94	98.89	89.02	101.57	89.02 to 101.57	89,236	87,369	
05	14	98.28	96.36	93.86	16.66	102.66	22.17	160.50	90.22 to 102.09	32,143	30,169	
06	5	98.13	89.14	93.05	09.63	95.80	53.35	98.91	N/A	186,100	173,159	
<u>ALL</u>	106	99.15	102.49	99.03	08.21	103.49	22.17	286.48	98.52 to 99.46	77,149	76,403	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	106	99.15	102.49	99.03	08.21	103.49	22.17	286.48	98.52 to 99.46	77,149	76,403	
06												
07												
<u>ALL</u>	106	99.15	102.49	99.03	08.21	103.49	22.17	286.48	98.52 to 99.46	77,149	76,403	

**30 Fillmore
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 106
 Total Sales Price : 8,177,776
 Total Adj. Sales Price : 8,177,776
 Total Assessed Value : 8,098,680
 Avg. Adj. Sales Price : 77,149
 Avg. Assessed Value : 76,403

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 102
 COD : 08.21
 PRD : 103.49

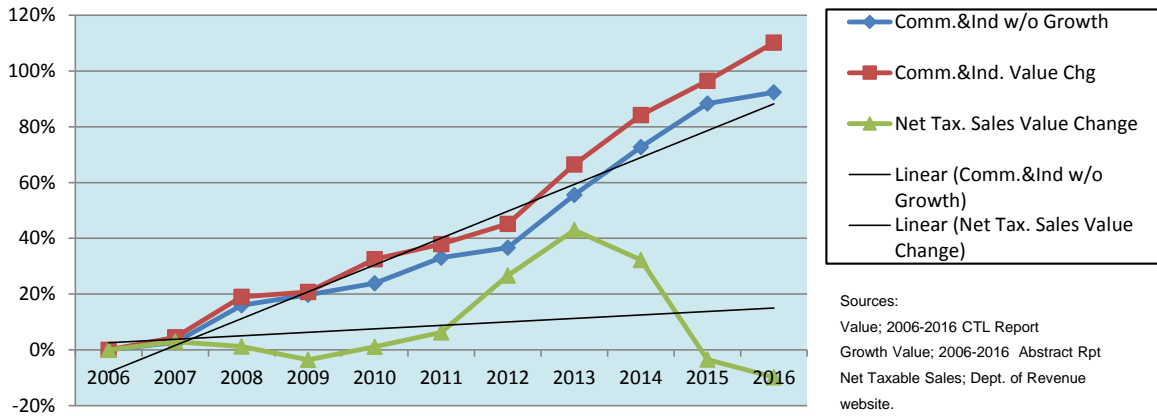
COV : 24.41
 STD : 25.02
 Avg. Abs. Dev : 08.14
 MAX Sales Ratio : 286.48
 MIN Sales Ratio : 22.17

95% Median C.I. : 98.52 to 99.46
 95% Wgt. Mean C.I. : 97.33 to 100.74
 95% Mean C.I. : 97.73 to 107.25

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	147.17	109.95	103.63	31.33	106.10	22.17	160.50	N/A	2,667	2,763	
Less Than 15,000	4	153.84	154.08	218.44	45.12	70.54	22.17	286.48	N/A	5,375	11,741	
Less Than 30,000	23	100.37	118.64	118.33	28.96	100.26	22.17	286.48	96.90 to 129.30	18,435	21,814	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	103	99.12	102.27	99.03	06.62	103.27	53.35	286.48	98.52 to 99.44	79,318	78,547	
Greater Than 14,999	102	99.10	100.46	98.72	04.83	101.76	53.35	192.63	98.50 to 99.44	79,963	78,938	
Greater Than 29,999	83	99.08	98.01	97.98	02.33	100.03	53.35	106.16	98.52 to 99.41	93,419	91,530	
<u>Incremental Ranges</u>												
0 TO 4,999	3	147.17	109.95	103.63	31.33	106.10	22.17	160.50	N/A	2,667	2,763	
5,000 TO 14,999	1	286.48	286.48	286.48	00.00	100.00	286.48	286.48	N/A	13,500	38,675	
15,000 TO 29,999	19	99.60	111.18	112.98	15.67	98.41	89.02	192.63	96.81 to 127.78	21,184	23,934	
30,000 TO 59,999	27	99.08	99.32	99.31	01.75	100.01	93.38	106.16	97.99 to 99.96	44,560	44,254	
60,000 TO 99,999	31	99.20	97.62	97.81	02.62	99.81	56.40	103.47	98.18 to 99.57	74,882	73,244	
100,000 TO 149,999	12	99.21	95.17	95.67	04.62	99.48	53.35	100.12	97.82 to 99.88	127,708	122,183	
150,000 TO 249,999	10	98.70	98.93	98.95	00.54	99.98	98.20	100.31	98.42 to 99.72	175,080	173,246	
250,000 TO 499,999	3	98.91	98.53	98.61	01.06	99.92	96.77	99.91	N/A	315,333	310,958	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	106	99.15	102.49	99.03	08.21	103.49	22.17	286.48	98.52 to 99.46	77,149	76,403	

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 36,732,090	\$ 274,050	0.75%	\$ 36,458,040	-	\$ 38,143,930	-
2007	\$ 38,381,260	\$ 674,435	1.76%	\$ 37,706,825	2.65%	\$ 39,268,911	2.95%
2008	\$ 43,720,360	\$ 1,103,875	2.52%	\$ 42,616,485	11.03%	\$ 38,611,063	-1.68%
2009	\$ 44,350,675	\$ 378,770	0.85%	\$ 43,971,905	0.58%	\$ 36,798,864	-4.69%
2010	\$ 48,686,600	\$ 3,184,830	6.54%	\$ 45,501,770	2.60%	\$ 38,553,605	4.77%
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080	0.42%	\$ 40,528,453	5.12%
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028	-0.97%	\$ 48,319,842	19.22%
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
Ann %chg	7.71%			Average	2.73%	-0.39%	-0.25%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	2.65%	4.49%	2.95%
2008	16.02%	19.02%	1.22%
2009	19.71%	20.74%	-3.53%
2010	23.87%	32.55%	1.07%
2011	33.10%	37.96%	6.25%
2012	36.63%	45.20%	26.68%
2013	55.53%	66.43%	42.93%
2014	72.70%	84.23%	32.25%
2015	88.32%	96.48%	-3.47%
2016	92.36%	110.14%	-9.79%

County Number
 County Name

**30 Fillmore
COMMERCIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 10
 Total Sales Price : 1,706,000
 Total Adj. Sales Price : 1,622,000
 Total Assessed Value : 1,559,910
 Avg. Adj. Sales Price : 162,200
 Avg. Assessed Value : 155,991

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 115
 COD : 26.14
 PRD : 119.27

COV : 49.08
 STD : 56.29
 Avg. Abs. Dev : 25.32
 MAX Sales Ratio : 272.23
 MIN Sales Ratio : 84.92

95% Median C.I. : 85.41 to 115.70
 95% Wgt. Mean C.I. : 89.40 to 102.95
 95% Mean C.I. : 74.44 to 154.96

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	2	102.06	102.06	99.55	04.09	102.52	97.89	106.22	N/A	62,500	62,220	
01-JAN-14 To 31-MAR-14	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	88,000	95,075	
01-APR-14 To 30-JUN-14	1	84.92	84.92	84.92	00.00	100.00	84.92	84.92	N/A	30,000	25,475	
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
01-JAN-15 To 31-MAR-15	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	44,000	37,580	
01-APR-15 To 30-JUN-15	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	43,000	37,580	
01-JUL-15 To 30-SEP-15	2	104.52	104.52	93.87	10.70	111.35	93.34	115.70	N/A	633,000	594,193	
01-OCT-15 To 31-DEC-15	1	272.23	272.23	272.23	00.00	100.00	272.23	272.23	N/A	15,000	40,835	
01-JAN-16 To 31-MAR-16												
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16												
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	4	102.06	99.27	100.82	07.70	98.46	84.92	108.04	N/A	60,750	61,248	
01-OCT-14 To 30-SEP-15	5	93.34	95.53	93.41	08.29	102.27	85.41	115.70	N/A	272,800	254,817	
01-OCT-15 To 30-SEP-16	1	272.23	272.23	272.23	00.00	100.00	272.23	272.23	N/A	15,000	40,835	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	3	95.82	96.26	101.62	08.05	94.73	84.92	108.04	N/A	43,000	43,697	
01-JAN-15 To 31-DEC-15	5	93.34	130.82	95.35	46.09	137.20	85.41	272.23	N/A	273,600	260,876	
<u>ALL</u>	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	7	97.89	120.30	104.63	33.38	114.98	84.92	272.23	84.92 to 272.23	49,286	51,569	
04	2	105.76	105.76	110.37	09.40	95.82	95.82	115.70	N/A	20,500	22,625	
06	1	93.34	93.34	93.34	00.00	100.00	93.34	93.34	N/A	1,236,000	1,153,675	
<u>ALL</u>	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	
04												
<u>ALL</u>	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	

**30 Fillmore
COMMERCIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 10
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 Avg. Assessed Value : 155,991

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 115
 COD : 26.14
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COV : 49.08
 STD : 56.29
 Avg. Abs. Dev : 25.32
 MAX Sales Ratio : 272.23
 MIN Sales Ratio : 84.92

95% Median C.I. : 85.41 to 115.70
 95% Wgt. Mean C.I. : 89.40 to 102.95
 95% Mean C.I. : 74.44 to 154.96

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
Less Than 30,000	3	106.22	158.09	152.80	55.36	103.46	95.82	272.23	N/A	17,000	25,977	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	
Greater Than 14,999	9	97.89	116.79	96.17	28.50	121.44	84.92	272.23	85.41 to 115.70	179,000	172,152	
Greater Than 29,999	7	93.34	96.10	94.33	09.78	101.88	84.92	115.70	84.92 to 115.70	224,429	211,711	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
15,000 TO 29,999	2	189.23	189.23	168.48	43.87	112.32	106.22	272.23	N/A	20,000	33,695	
30,000 TO 59,999	4	86.41	93.36	92.07	09.48	101.40	84.92	115.70	N/A	36,750	33,836	
60,000 TO 99,999	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	88,000	95,075	
100,000 TO 149,999	1	97.89	97.89	97.89	00.00	100.00	97.89	97.89	N/A	100,000	97,885	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	93.34	93.34	93.34	00.00	100.00	93.34	93.34	N/A	1,236,000	1,153,675	
___ ALL ___	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
340	2	106.80	106.80	102.00	08.34	104.71	97.89	115.70	N/A	65,000	66,298	
344	4	90.37	134.60	94.89	53.33	141.85	85.41	272.23	N/A	334,500	317,418	
350	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
353	1	106.22	106.22	106.22	00.00	100.00	106.22	106.22	N/A	25,000	26,555	
384	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	88,000	95,075	
528	1	84.92	84.92	84.92	00.00	100.00	84.92	84.92	N/A	30,000	25,475	
___ ALL ___	10	96.86	114.70	96.17	26.14	119.27	84.92	272.23	85.41 to 115.70	162,200	155,991	

30 Fillmore

PAD 2017 R&O Statistics (Using 2017 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 33
 Total Sales Price : 38,920,287
 Total Adj. Sales Price : 38,880,287
 Total Assessed Value : 27,316,850
 Avg. Adj. Sales Price : 1,178,191
 Avg. Assessed Value : 827,783

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 71
 COD : 13.38
 PRD : 101.62

COV : 17.42
 STD : 12.44
 Avg. Abs. Dev : 09.51
 MAX Sales Ratio : 92.11
 MIN Sales Ratio : 35.41

95% Median C.I. : 64.58 to 78.06
 95% Wgt. Mean C.I. : 66.92 to 73.59
 95% Mean C.I. : 67.16 to 75.64

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	2	63.91	63.91	63.91	00.20	100.00	63.78	64.04	N/A	1,351,783	863,990	
01-JAN-14 To 31-MAR-14	1	86.84	86.84	86.84	00.00	100.00	86.84	86.84	N/A	355,500	308,715	
01-APR-14 To 30-JUN-14	4	66.80	65.78	70.57	19.01	93.21	42.47	87.06	N/A	997,785	704,113	
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	7	73.04	71.60	70.03	10.34	102.24	58.96	81.65	58.96 to 81.65	1,286,184	900,738	
01-JAN-15 To 31-MAR-15	1	62.81	62.81	62.81	00.00	100.00	62.81	62.81	N/A	1,700,000	1,067,705	
01-APR-15 To 30-JUN-15	4	73.68	68.19	63.14	24.69	108.00	35.41	89.99	N/A	784,926	495,633	
01-JUL-15 To 30-SEP-15												
01-OCT-15 To 31-DEC-15	3	83.89	82.13	81.47	08.63	100.81	70.39	92.11	N/A	794,257	647,120	
01-JAN-16 To 31-MAR-16	6	72.86	71.18	69.91	10.17	101.82	60.21	81.38	60.21 to 81.38	1,394,900	975,183	
01-APR-16 To 30-JUN-16	3	72.84	72.58	72.53	02.61	100.07	69.60	75.29	N/A	1,461,240	1,059,895	
01-JUL-16 To 30-SEP-16	2	75.18	75.18	74.92	05.47	100.35	71.07	79.29	N/A	1,425,600	1,068,080	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	7	64.04	68.25	68.84	16.47	99.14	42.47	87.06	42.47 to 87.06	1,007,172	693,306	
01-OCT-14 To 30-SEP-15	12	69.77	69.73	67.58	16.22	103.18	35.41	89.99	62.18 to 81.65	1,153,583	779,617	
01-OCT-15 To 30-SEP-16	14	74.07	74.40	72.88	08.79	102.09	60.21	92.11	69.38 to 81.38	1,284,792	936,308	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	12	71.47	70.93	70.64	14.43	100.41	42.47	87.06	62.18 to 81.65	1,112,494	785,861	
01-JAN-15 To 31-DEC-15	8	76.58	72.74	69.11	18.87	105.25	35.41	92.11	35.41 to 92.11	902,809	623,949	
<u>ALL</u>	33	71.07	71.40	70.26	13.38	101.62	35.41	92.11	64.58 to 78.06	1,178,191	827,783	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	29	70.39	69.68	69.73	12.39	99.93	35.41	87.06	63.78 to 78.04	1,273,951	888,337	
2	4	88.42	83.86	80.34	08.13	104.38	66.50	92.11	N/A	483,926	388,769	
<u>ALL</u>	33	71.07	71.40	70.26	13.38	101.62	35.41	92.11	64.58 to 78.06	1,178,191	827,783	

30 Fillmore
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

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 Avg. Assessed Value : 827,783

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 71
 COD : 13.38
 PRD : 101.62

COV : 17.42
 STD : 12.44
 Avg. Abs. Dev : 09.51
 MAX Sales Ratio : 92.11
 MIN Sales Ratio : 35.41

95% Median C.I. : 64.58 to 78.06
 95% Wgt. Mean C.I. : 66.92 to 73.59
 95% Mean C.I. : 67.16 to 75.64

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	7	78.06	73.91	71.97	09.57	102.70	60.21	82.77	60.21 to 82.77	1,135,524	817,276
1	7	78.06	73.91	71.97	09.57	102.70	60.21	82.77	60.21 to 82.77	1,135,524	817,276
_____Dry_____											
County	2	88.42	88.42	88.39	01.79	100.03	86.84	89.99	N/A	348,603	308,115
2	2	88.42	88.42	88.39	01.79	100.03	86.84	89.99	N/A	348,603	308,115
_____ALL_____	33	71.07	71.40	70.26	13.38	101.62	35.41	92.11	64.58 to 78.06	1,178,191	827,783

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	24	71.96	71.46	71.08	11.19	100.53	35.41	87.06	64.58 to 79.29	1,286,008	914,114
1	24	71.96	71.46	71.08	11.19	100.53	35.41	87.06	64.58 to 79.29	1,286,008	914,114
_____Dry_____											
County	4	88.42	77.85	76.36	14.93	101.95	42.47	92.11	N/A	400,974	306,170
1	1	42.47	42.47	42.47	00.00	100.00	42.47	42.47	N/A	456,690	193,955
2	3	89.99	89.65	89.85	01.96	99.78	86.84	92.11	N/A	382,402	343,575
_____ALL_____	33	71.07	71.40	70.26	13.38	101.62	35.41	92.11	64.58 to 78.06	1,178,191	827,783

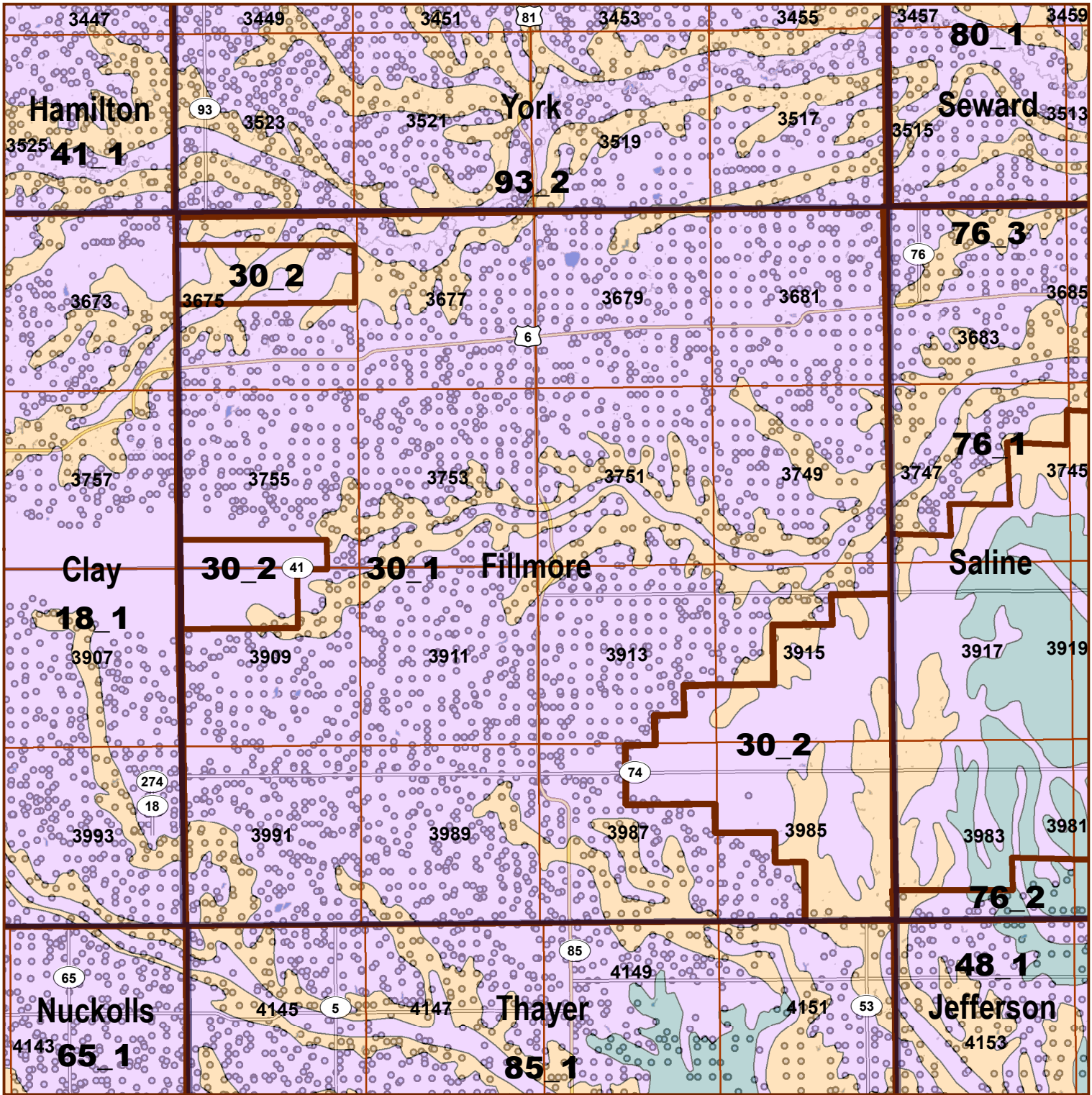
Fillmore County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	7300	7200	7100	7000	6700	n/a	6300	6150	7074
Clay	1	6685	6685	6480	6480	6325	n/a	6175	6175	6582
Hamilton	1	6900	6836	6800	6750	6700	6700	6600	6600	6837
Saline	3	7623	7622	7516	7268	6571	5500	5494	5245	7258
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	7066
Thayer	1	7200	7200	7025	6700	6500	6250	6250	6200	6920
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	7034
Fillmore	2	7300	7200	7100	7000	6700	6500	6300	6150	7084
Clay	1	6685	6685	6480	6480	6325	n/a	6175	6175	6582
Saline	1	4700	4674	3849	3849	3799	3800	3650	3650	4230
Thayer	1	7200	7200	7025	6700	6500	6250	6250	6200	6920

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	4255	4215	4115	4065	3895	n/a	3620	3555	4102
Clay	1	3645	3495	3365	3265	3160	n/a	3060	3060	3405
Hamilton	1	5000	5000	4800	4799	4700	4699	4599	4599	4885
Saline	3	4393	4389	3949	3892	3818	3398	3393	3248	4014
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	5216
Thayer	1	4550	4550	4350	4350	4000	3950	3950	3950	4334
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	5100
Fillmore	2	4155	4105	4005	3925	3790	3650	3515	3455	4005
Clay	1	3645	3495	3365	3265	3160	n/a	3060	3060	3405
Saline	1	3997	3997	3723	3723	3522	3302	3224	3116	3748
Thayer	1	4550	4550	4350	4350	4000	3950	3950	3950	4334

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	1489
Clay	1	1530	1530	1530	1530	1455	n/a	1455	1455	1477
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Saline	3	1974	1999	1973	1974	1925	1723	1699	1598	1802
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1743
Thayer	1	1450	1450	1430	1430	1415	1415	1415	1400	1416
York	1	2117	2045	1804	1801	1684	n/a	1564	1559	1669
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	1496
Clay	1	1530	1530	1530	1530	1455	n/a	1455	1455	1477
Saline	1	1990	1998	1974	1974	1924	1703	1699	1589	1798
Thayer	1	1450	1450	1430	1430	1415	1415	1415	1400	1416

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



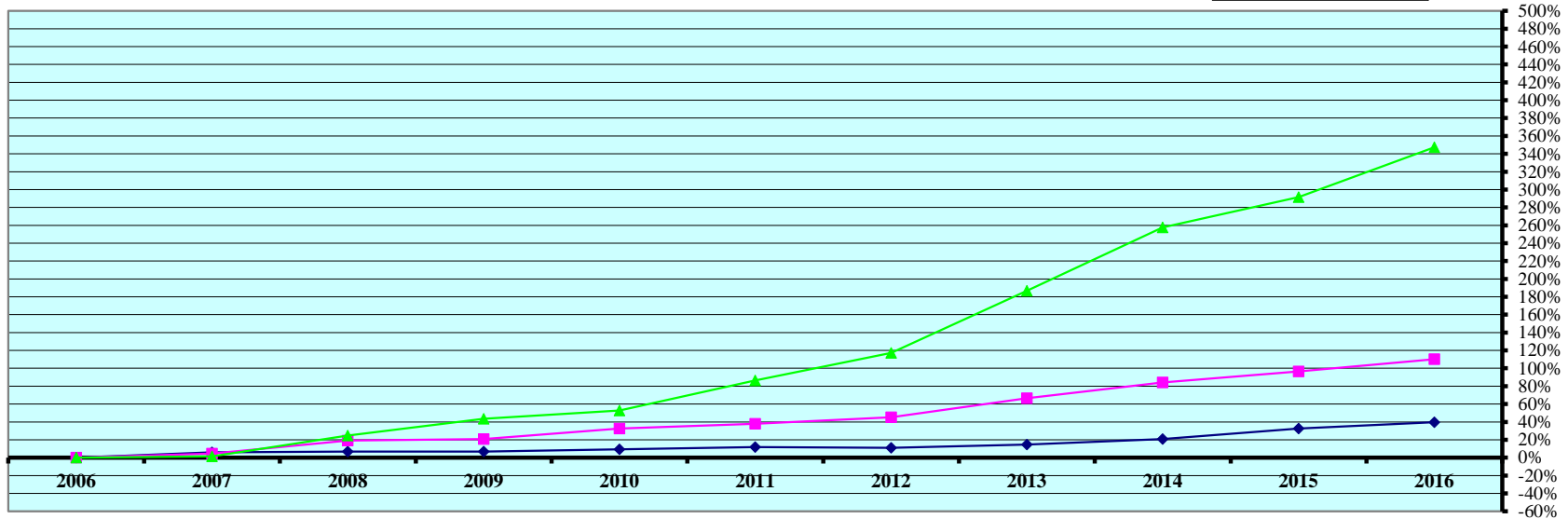
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Fillmore County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	125,616,602	--	--	--	36,732,090	--	--	--	456,144,825	--	--	--
2007	133,028,989	7,412,387	5.90%	5.90%	38,381,260	1,649,170	4.49%	4.49%	462,217,940	6,073,115	1.33%	1.33%
2008	134,153,381	1,124,392	0.85%	6.80%	43,720,360	5,339,100	13.91%	19.02%	569,294,630	107,076,690	23.17%	24.81%
2009	134,047,566	-105,815	-0.08%	6.71%	44,350,675	630,315	1.44%	20.74%	654,110,735	84,816,105	14.90%	43.40%
2010	137,309,140	3,261,574	2.43%	9.31%	48,686,600	4,335,925	9.78%	32.55%	697,386,255	43,275,520	6.62%	52.89%
2011	140,522,840	3,213,700	2.34%	11.87%	50,677,280	1,990,680	4.09%	37.96%	850,782,210	153,395,955	22.00%	86.52%
2012	139,347,735	-1,175,105	-0.84%	10.93%	53,334,845	2,657,565	5.24%	45.20%	991,174,565	140,392,355	16.50%	117.29%
2013	143,949,733	4,601,998	3.30%	14.59%	61,133,962	7,799,117	14.62%	66.43%	1,308,528,885	317,354,320	32.02%	186.87%
2014	151,618,607	7,668,874	5.33%	20.70%	67,672,165	6,538,203	10.69%	84.23%	1,631,796,795	323,267,910	24.70%	257.74%
2015	166,481,550	14,862,943	9.80%	32.53%	72,170,510	4,498,345	6.65%	96.48%	1,785,836,815	154,040,020	9.44%	291.51%
2016	175,437,795	8,956,245	5.38%	39.66%	77,190,125	5,019,615	6.96%	110.14%	2,040,379,140	254,542,325	14.25%	347.31%

Rate Annual %chg: Residential & Recreational 3.40%

Commercial & Industrial 7.71%

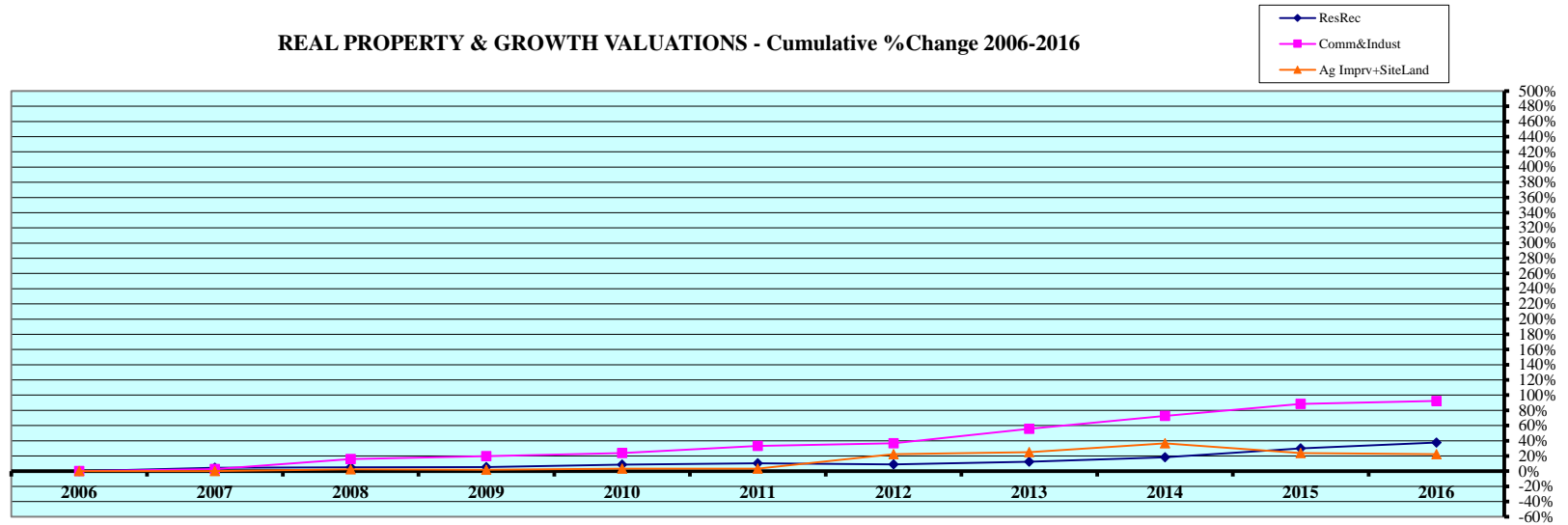
Agricultural Land 16.16%

Cnty# 30
 County FILLMORE

CHART 1 EXHIBIT 30B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	125,616,602	1,816,490	1.45%	123,800,112	--	--	36,732,090	274,050	0.75%	36,458,040	--	--
2007	133,028,989	1,905,115	1.43%	131,123,874	4.38%	4.38%	38,381,260	674,435	1.76%	37,706,825	2.65%	2.65%
2008	134,153,381	2,162,235	1.61%	131,991,146	-0.78%	5.07%	43,720,360	1,103,875	2.52%	42,616,485	11.03%	16.02%
2009	134,047,566	1,803,545	1.35%	132,244,021	-1.42%	5.28%	44,350,675	378,770	0.85%	43,971,905	0.58%	19.71%
2010	137,309,140	998,110	0.73%	136,311,030	1.69%	8.51%	48,686,600	3,184,830	6.54%	45,501,770	2.60%	23.87%
2011	140,522,840	1,887,680	1.34%	138,635,160	0.97%	10.36%	50,677,280	1,787,200	3.53%	48,890,080	0.42%	33.10%
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	8.94%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	36.63%
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	12.35%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	55.53%
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	18.12%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	72.70%
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	29.99%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	88.32%
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	37.60%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	92.36%
Rate Ann%chg	3.40%				1.81%		7.71%			C & I w/o growth	2.73%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value		
2006	32,806,105	28,177,389	60,983,494	1,448,135	2.37%	59,535,359
2007	32,793,375	29,181,301	61,974,676	983,645	1.59%	60,991,031
2008	33,191,030	30,129,025	63,320,055	915,655	1.45%	62,404,400
2009	32,809,835	31,142,353	63,952,188	1,802,605	2.82%	62,149,583
2010	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	63,003,791
2011	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	62,906,474
2012	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	74,531,401
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091
Rate Ann%chg	-2.22%	6.09%	2.37%		Ag Imprv+Site w/o growth	-1.49%

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

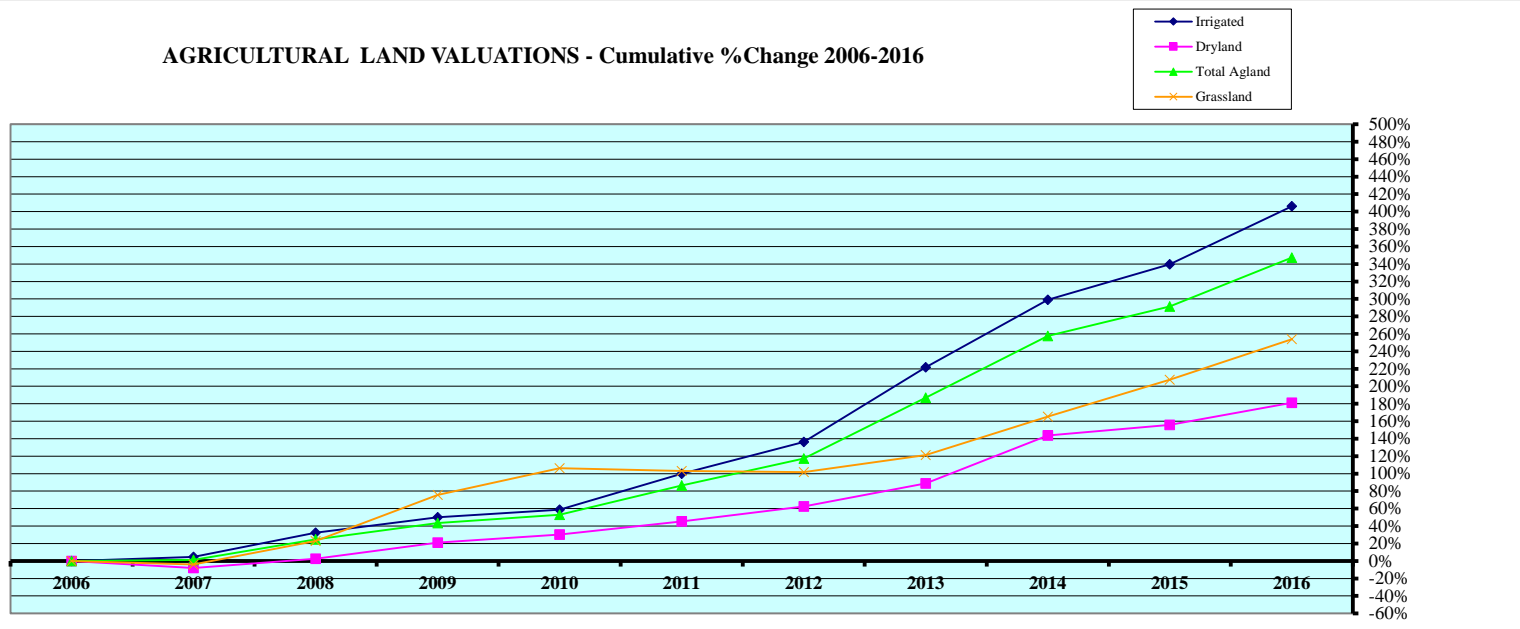
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# **30**
County **FILLMORE**

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	334,214,050	--	--	--	110,808,595	--	--	--	10,364,820	--	--	--
2007	349,636,130	15,422,080	4.61%	4.61%	101,929,435	-8,879,160	-8.01%	-8.01%	9,955,095	-409,725	-3.95%	-3.95%
2008	442,436,585	92,800,455	26.54%	32.38%	113,565,600	11,636,165	11.42%	2.49%	12,735,205	2,780,110	27.93%	22.87%
2009	501,086,385	58,649,800	13.26%	49.93%	134,252,240	20,686,640	18.22%	21.16%	18,207,700	5,472,495	42.97%	75.67%
2010	531,004,670	29,918,285	5.97%	58.88%	144,365,565	10,113,325	7.53%	30.28%	21,373,885	3,166,185	17.39%	106.22%
2011	668,040,405	137,035,735	25.81%	99.88%	161,039,905	16,674,340	11.55%	45.33%	21,056,625	-317,260	-1.48%	103.15%
2012	789,425,535	121,385,130	18.17%	136.20%	180,007,610	18,967,705	11.78%	62.45%	20,904,405	-152,220	-0.72%	101.69%
2013	1,075,469,440	286,043,905	36.23%	221.79%	209,264,815	29,257,205	16.25%	88.85%	22,943,115	2,038,710	9.75%	121.36%
2014	1,333,514,770	258,045,330	23.99%	299.00%	269,950,525	60,685,710	29.00%	143.62%	27,499,205	4,556,090	19.86%	165.31%
2015	1,469,480,735	135,965,965	10.20%	339.68%	283,454,800	13,504,275	5.00%	155.81%	31,865,180	4,365,975	15.88%	207.44%
2016	1,691,182,320	221,701,585	15.09%	406.02%	311,529,860	28,075,060	9.90%	181.14%	36,678,345	4,813,165	15.10%	253.87%

Rate Ann.%chg: Irrigated **17.60%** Dryland **10.89%** Grassland **13.47%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	183,830	--	--	--	573,530	--	--	--	456,144,825	--	--	--
2007	132,890	-50,940	-27.71%	-27.71%	564,390	-9,140	-1.59%	-1.59%	462,217,940	6,073,115	1.33%	1.33%
2008	78,735	-54,155	-40.75%	-57.17%	478,505	-85,885	-15.22%	-16.57%	569,294,630	107,076,690	23.17%	24.81%
2009	80,715	1,980	2.51%	-56.09%	483,695	5,190	1.08%	-15.66%	654,110,735	84,816,105	14.90%	43.40%
2010	158,195	77,480	95.99%	-13.94%	483,940	245	0.05%	-15.62%	697,386,255	43,275,520	6.62%	52.89%
2011	170,735	12,540	7.93%	-7.12%	474,540	-9,400	-1.94%	-17.26%	850,782,210	153,395,955	22.00%	86.52%
2012	307,530	136,795	80.12%	67.29%	529,485	54,945	11.58%	-7.68%	991,174,565	140,392,355	16.50%	117.29%
2013	321,870	14,340	4.66%	75.09%	529,645	160	0.03%	-7.65%	1,308,528,885	317,354,320	32.02%	186.87%
2014	322,100	230	0.07%	75.22%	510,195	-19,450	-3.67%	-11.04%	1,631,796,795	323,267,910	24.70%	257.74%
2015	603,870	281,770	87.48%	228.49%	432,230	-77,965	-15.28%	-24.64%	1,785,836,815	154,040,020	9.44%	291.51%
2016	617,720	13,850	2.29%	236.03%	370,895	-61,335	-14.19%	-35.33%	2,040,379,140	254,542,325	14.25%	347.31%

Cnty# **30**
County **FILLMORE**

Rate Ann.%chg: Total Agric Land **16.16%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	333,811,475	208,569	1,600			111,187,125	101,341	1,097			10,336,555	29,303	353		
2007	345,026,175	215,643	1,600	-0.03%	-0.03%	104,330,700	95,323	1,094	-0.24%	-0.24%	10,068,245	28,530	353	0.04%	0.04%
2008	443,222,865	221,894	1,997	24.84%	24.80%	113,158,570	91,650	1,235	12.81%	12.53%	12,695,205	27,417	463	31.21%	31.27%
2009	500,895,815	222,920	2,247	12.49%	40.39%	134,590,095	90,669	1,484	20.23%	35.30%	18,097,485	27,267	664	43.34%	88.15%
2010	530,646,470	223,806	2,371	5.52%	48.14%	144,535,050	89,785	1,610	8.45%	46.72%	21,334,225	27,044	789	18.86%	123.63%
2011	667,724,025	224,800	2,970	25.28%	85.59%	161,160,510	89,060	1,810	12.41%	64.93%	21,018,510	26,628	789	0.06%	123.77%
2012	789,678,715	227,022	3,478	17.11%	117.34%	179,658,315	87,231	2,060	13.82%	87.72%	20,740,000	26,272	789	0.01%	123.80%
2013	1,073,941,380	229,606	4,677	34.47%	192.24%	209,916,770	85,219	2,463	19.60%	124.51%	23,083,670	25,951	890	12.67%	152.16%
2014	1,331,694,210	234,627	5,676	21.35%	254.63%	271,500,890	80,750	3,362	36.50%	206.45%	27,617,175	25,343	1,090	22.51%	208.92%
2015	1,469,280,205	237,952	6,175	8.79%	285.80%	284,811,475	77,823	3,660	8.85%	233.56%	31,929,545	24,734	1,291	18.46%	265.96%
2016	1,692,884,840	239,306	7,074	14.57%	342.00%	311,512,895	76,766	4,058	10.88%	269.86%	36,589,575	24,537	1,491	15.51%	322.74%

Rate Annual %chg Average Value/Acre: 16.02%

13.97%

15.51%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	194,860	3,777	52			439,415	549	800			455,969,430	343,538	1,327		
2007	185,410	3,496	53	2.79%	2.79%	411,190	514	800	0.00%	0.00%	460,021,720	343,506	1,339	0.90%	0.90%
2008	156,780	2,500	63	18.23%	21.53%	419,365	557	752	-5.94%	-5.94%	569,652,785	344,018	1,656	23.65%	24.76%
2009	162,125	2,607	62	-0.82%	20.53%	412,190	548	752	-0.10%	-6.04%	654,157,710	344,012	1,902	14.84%	43.27%
2010	295,610	2,678	110	77.47%	113.91%	418,770	557	752	0.10%	-5.95%	697,230,125	343,869	2,028	6.63%	52.76%
2011	307,390	2,796	110	-0.40%	113.06%	409,370	548	747	-0.71%	-6.61%	850,619,805	343,832	2,474	22.01%	86.39%
2012	306,560	2,788	110	0.03%	113.12%	408,580	547	747	-0.01%	-6.62%	990,792,170	343,859	2,881	16.47%	117.09%
2013	306,750	2,790	110	-0.01%	113.10%	395,105	509	777	3.99%	-2.90%	1,307,643,675	344,075	3,800	31.90%	186.34%
2014	319,330	2,915	110	-0.35%	112.34%	375,745	485	775	-0.22%	-3.11%	1,631,507,350	344,120	4,741	24.75%	257.21%
2015	607,470	2,970	205	86.72%	296.49%	357,795	456	785	1.26%	-1.89%	1,786,986,490	343,934	5,196	9.59%	291.46%
2016	618,375	3,035	204	-0.40%	294.89%	370,895	491	755	-3.81%	-5.62%	2,041,976,580	344,135	5,934	14.20%	347.05%

30
FILLMORE

Rate Annual %chg Average Value/Acre: 16.15%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,890	FILLMORE	146,793,555	15,349,361	13,949,959	175,437,795	66,942,525	10,247,600	0	2,040,379,140	26,204,620	50,896,815	0	2,546,201,370
cnty.sector.value % of total value:		5.77%	0.60%	0.55%	6.89%	2.63%	0.40%		80.13%	1.03%	2.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	5,599,921	427,363	695,774	16,283,435	5,552,388	0	0	176,740	11,120	4,290	0	28,751,031
10.03%	%sector of county sector	3.81%	2.78%	4.99%	9.28%	8.29%			0.01%	0.04%	0.01%		1.13%
	%sector of municipality	19.48%	1.49%	2.42%	56.64%	19.31%			0.61%	0.04%	0.01%		100.00%
560	FAIRMONT	37,913,400	616,044	1,385,046	12,193,895	5,116,750	383,800	0	282,110	0	16,390	0	57,907,435
9.51%	%sector of county sector	25.83%	4.01%	9.93%	6.95%	7.64%	3.75%		0.01%		0.03%		2.27%
	%sector of municipality	65.47%	1.06%	2.39%	21.06%	8.84%	0.66%		0.49%		0.03%		100.00%
2,217	GENEVA	6,085,402	794,944	61,550	69,528,385	26,107,067	5,742,360	0	446,195	0	0	0	108,765,903
37.64%	%sector of county sector	4.15%	5.18%	0.44%	39.63%	39.00%	56.04%		0.02%				4.27%
	%sector of municipality	5.59%	0.73%	0.06%	63.92%	24.00%	5.28%		0.41%				100.00%
126	GRAFTON	101,166	193,164	415,504	2,904,725	2,615,665	0	0	242,580	0	36,950	0	6,509,754
2.14%	%sector of county sector	0.07%	1.26%	2.98%	1.66%	3.91%			0.01%		0.07%		0.26%
	%sector of municipality	1.55%	2.97%	6.38%	44.62%	40.18%			3.73%		0.57%		100.00%
285	MILLIGAN	438,508	120,315	12,309	6,515,570	5,729,475	0	0	0	0	0	0	12,816,177
4.84%	%sector of county sector	0.30%	0.78%	0.09%	3.71%	8.56%							0.50%
	%sector of municipality	3.42%	0.94%	0.10%	50.84%	44.71%							100.00%
115	OHIOWA	43,141	35,851	6,496	1,348,945	2,851,470	0	0	38,350	0	0	0	4,324,253
1.95%	%sector of county sector	0.03%	0.23%	0.05%	0.77%	4.26%			0.00%				0.17%
	%sector of municipality	1.00%	0.83%	0.15%	31.19%	65.94%			0.89%				100.00%
341	SHICKLEY	510,467	47,387	8,586	12,784,030	2,695,120	156,765	0	31,905	0	0	0	16,234,260
5.79%	%sector of county sector	0.35%	0.31%	0.06%	7.29%	4.03%	1.53%		0.00%				0.64%
	%sector of municipality	3.14%	0.29%	0.05%	78.75%	16.60%	0.97%		0.20%				100.00%
29	STRANG	710,627	1,902	345	482,830	287,670	0	0	5,805	66,025	30,305	0	1,585,509
0.49%	%sector of county sector	0.48%	0.01%	0.00%	0.28%	0.43%			0.00%	0.25%	0.06%		0.06%
	%sector of municipality	44.82%	0.12%	0.02%	30.45%	18.14%			0.37%	4.16%	1.91%		100.00%
4,264	Total Municipalities	51,402,632	2,236,970	2,585,610	122,041,815	50,955,605	6,282,925	0	1,223,685	77,145	87,935	0	236,894,322
72.39%	%all municip.sect of cnty	35.02%	14.57%	18.53%	69.56%	76.12%	61.31%		0.06%	0.29%	0.17%		9.30%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
30	FILLMORE

CHART 5

EXHIBIT

30B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 6,809	Value : 2,383,663,205	Growth 5,938,310	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	307	893,395	51	728,800	246	3,544,700	604	5,166,895	
02. Res Improve Land	1,952	7,821,820	60	586,505	255	2,491,450	2,267	10,899,775	
03. Res Improvements	1,961	121,411,445	63	8,974,970	271	38,898,375	2,295	169,284,790	
04. Res Total	2,268	130,126,660	114	10,290,275	517	44,934,525	2,899	185,351,460	2,790,020
% of Res Total	78.23	70.21	3.93	5.55	17.83	24.24	42.58	7.78	46.98
05. Com UnImp Land	63	1,083,845	9	171,975	7	589,575	79	1,845,395	
06. Com Improve Land	398	2,265,310	41	1,304,355	10	471,640	449	4,041,305	
07. Com Improvements	408	50,103,065	42	7,915,235	14	3,443,885	464	61,462,185	
08. Com Total	471	53,452,220	51	9,391,565	21	4,505,100	543	67,348,885	581,975
% of Com Total	86.74	79.37	9.39	13.94	3.87	6.69	7.97	2.83	9.80
09. Ind UnImp Land	1	55,800	1	54,150	0	0	2	109,950	
10. Ind Improve Land	2	335,200	10	568,425	1	42,240	13	945,865	
11. Ind Improvements	2	149,565	10	9,063,905	1	318,870	13	9,532,340	
12. Ind Total	3	540,565	11	9,686,480	1	361,110	15	10,588,155	0
% of Ind Total	20.00	5.11	73.33	91.48	6.67	3.41	0.22	0.44	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,268	130,126,660	114	10,290,275	517	44,934,525	2,899	185,351,460	2,790,020
% of Res & Rec Total	78.23	70.21	3.93	5.55	17.83	24.24	42.58	7.78	46.98
Com & Ind Total	474	53,992,785	62	19,078,045	22	4,866,210	558	77,937,040	581,975
% of Com & Ind Total	84.95	69.28	11.11	24.48	3.94	6.24	8.20	3.27	9.80
17. Taxable Total	2,742	184,119,445	176	29,368,320	539	49,800,735	3,457	263,288,500	3,371,995
% of Taxable Total	79.32	69.93	5.09	11.15	15.59	18.91	50.77	11.05	56.78

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,280	244,260	1	305,085	13,818,140
20. Industrial	1	328,000	47,960,884	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	435,860	3	671,640	14,498,260
20. Industrial	0	0	0	1	328,000	47,960,884
21. Other	0	0	0	0	0	0
22. Total Sch II				4	999,640	62,459,144

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	207	33	82	322

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	47	752,335	289	148,070,830	2,235	1,419,643,625	2,571	1,568,466,790
28. Ag-Improved Land	7	139,390	77	45,661,710	606	437,067,390	690	482,868,490
29. Ag Improvements	7	220,000	82	7,622,670	692	61,196,755	781	69,039,425
30. Ag Total							3,352	2,120,374,705

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	10,000	
32. HomeSite Improv Land	2	2.00	20,000	39	40.00	400,000	
33. HomeSite Improvements	3	0.00	89,890	39	0.00	2,893,060	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	4,290	30	69.49	173,645	
36. FarmSite Improv Land	5	5.02	15,060	63	246.67	650,725	
37. FarmSite Improvements	6	0.00	130,110	77	0.00	4,729,610	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	261	623.35	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	19.01	190,100	20	20.01	200,100	
32. HomeSite Improv Land	304	306.20	3,062,000	345	348.20	3,482,000	
33. HomeSite Improvements	311	0.00	20,085,305	353	0.00	23,068,255	988,110
34. HomeSite Total				373	368.21	26,750,355	
35. FarmSite UnImp Land	172	430.96	989,135	204	501.88	1,167,070	
36. FarmSite Improv Land	523	1,981.23	5,161,175	591	2,232.92	5,826,960	
37. FarmSite Improvements	664	0.00	41,111,450	747	0.00	45,971,170	1,578,205
38. FarmSite Total				951	2,734.80	52,965,200	
39. Road & Ditches	2,621	7,234.93	0	2,882	7,858.28	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,324	10,961.29	79,715,555	2,566,315

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	521,980
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,292,545	7	893.32	2,814,525

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	6,416.18	2.75%	46,838,100	2.84%	7,300.00
46. 1A	130,936.23	56.20%	942,740,745	57.20%	7,200.00
47. 2A1	45,300.15	19.44%	321,630,985	19.52%	7,100.00
48. 2A	15,588.22	6.69%	109,117,540	6.62%	7,000.00
49. 3A1	23,328.87	10.01%	156,303,430	9.48%	6,700.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,429.54	3.62%	53,106,115	3.22%	6,300.00
52. 4A	2,984.97	1.28%	18,357,665	1.11%	6,150.03
53. Total	232,984.16	100.00%	1,648,094,580	100.00%	7,073.85
Dry					
54. 1D1	1,762.86	4.31%	7,501,005	4.47%	4,255.02
55. 1D	22,151.04	54.16%	93,366,695	55.65%	4,215.00
56. 2D1	5,596.33	13.68%	23,028,940	13.73%	4,115.01
57. 2D	2,718.57	6.65%	11,051,015	6.59%	4,065.01
58. 3D1	5,471.14	13.38%	21,310,080	12.70%	3,895.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,094.86	5.12%	7,583,330	4.52%	3,619.97
61. 4D	1,104.36	2.70%	3,926,020	2.34%	3,555.02
62. Total	40,899.16	100.00%	167,767,085	100.00%	4,101.97
Grass					
63. 1G1	584.35	3.79%	970,010	4.23%	1,659.98
64. 1G	2,344.60	15.23%	3,847,145	16.78%	1,640.85
65. 2G1	1,511.82	9.82%	2,388,645	10.42%	1,579.98
66. 2G	1,356.56	8.81%	2,061,930	9.00%	1,519.97
67. 3G1	1,599.61	10.39%	2,450,995	10.69%	1,532.25
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,066.20	13.42%	2,893,990	12.63%	1,400.63
70. 4G	5,935.05	38.54%	8,309,050	36.25%	1,400.00
71. Total	15,398.19	100.00%	22,921,765	100.00%	1,488.60
Irrigated Total					
	232,984.16	79.68%	1,648,094,580	89.59%	7,073.85
Dry Total					
	40,899.16	13.99%	167,767,085	9.12%	4,101.97
Grass Total					
	15,398.19	5.27%	22,921,765	1.25%	1,488.60
72. Waste	2,754.25	0.94%	559,385	0.03%	203.10
73. Other	371.59	0.13%	280,190	0.02%	754.03
74. Exempt	15.44	0.01%	0	0.00%	0.00
75. Market Area Total	292,407.35	100.00%	1,839,623,005	100.00%	6,291.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,329.50	20.04%	9,705,350	20.66%	7,300.00
46. 1A	2,789.79	42.06%	20,086,530	42.75%	7,200.02
47. 2A1	1,083.31	16.33%	7,691,525	16.37%	7,100.02
48. 2A	360.51	5.44%	2,523,570	5.37%	7,000.00
49. 3A1	660.29	9.96%	4,423,910	9.42%	6,699.95
50. 3A	8.19	0.12%	53,235	0.11%	6,500.00
51. 4A1	219.33	3.31%	1,381,775	2.94%	6,299.98
52. 4A	181.69	2.74%	1,117,410	2.38%	6,150.09
53. Total	6,632.61	100.00%	46,983,305	100.00%	7,083.68
Dry					
54. 1D1	1,772.33	5.05%	7,364,025	5.24%	4,155.00
55. 1D	18,570.69	52.87%	76,232,630	54.20%	4,105.00
56. 2D1	5,552.29	15.81%	22,236,935	15.81%	4,005.00
57. 2D	2,975.04	8.47%	11,677,070	8.30%	3,925.01
58. 3D1	4,373.42	12.45%	16,575,300	11.78%	3,790.01
59. 3D	29.33	0.08%	107,060	0.08%	3,650.19
60. 4D1	1,370.90	3.90%	4,818,695	3.43%	3,514.99
61. 4D	478.09	1.36%	1,651,795	1.17%	3,454.99
62. Total	35,122.09	100.00%	140,663,510	100.00%	4,004.99
Grass					
63. 1G1	266.28	3.00%	442,025	3.33%	1,660.00
64. 1G	1,761.83	19.87%	2,889,420	21.79%	1,640.01
65. 2G1	746.16	8.41%	1,178,955	8.89%	1,580.03
66. 2G	1,018.34	11.48%	1,547,855	11.67%	1,519.98
67. 3G1	956.25	10.78%	1,434,370	10.81%	1,499.99
68. 3G	222.23	2.51%	315,570	2.38%	1,420.02
69. 4G1	1,270.39	14.33%	1,778,550	13.41%	1,400.00
70. 4G	2,625.86	29.61%	3,676,205	27.72%	1,400.00
71. Total	8,867.34	100.00%	13,262,950	100.00%	1,495.71
Irrigated Total					
Irrigated Total	6,632.61	13.02%	46,983,305	23.37%	7,083.68
Dry Total					
Dry Total	35,122.09	68.96%	140,663,510	69.97%	4,004.99
Grass Total					
Grass Total	8,867.34	17.41%	13,262,950	6.60%	1,495.71
72. Waste	188.03	0.37%	36,595	0.02%	194.62
73. Other	118.51	0.23%	89,785	0.04%	757.62
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	50,928.58	100.00%	201,036,145	100.00%	3,947.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	65.97	472,140	21,514.93	152,572,285	218,035.87	1,542,033,460	239,616.77	1,695,077,885
77. Dry Land	82.74	346,110	9,022.31	36,566,715	66,916.20	271,517,770	76,021.25	308,430,595
78. Grass	20.98	34,125	2,119.87	3,218,805	22,124.68	32,931,785	24,265.53	36,184,715
79. Waste	0.00	0	208.78	49,475	2,733.50	546,505	2,942.28	595,980
80. Other	0.00	0	113.61	90,890	376.49	279,085	490.10	369,975
81. Exempt	0.00	0	15.44	0	0.00	0	15.44	0
82. Total	169.69	852,375	32,979.50	192,498,170	310,186.74	1,847,308,605	343,335.93	2,040,659,150

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	239,616.77	69.79%	1,695,077,885	83.07%	7,074.12
Dry Land	76,021.25	22.14%	308,430,595	15.11%	4,057.16
Grass	24,265.53	7.07%	36,184,715	1.77%	1,491.20
Waste	2,942.28	0.86%	595,980	0.03%	202.56
Other	490.10	0.14%	369,975	0.02%	754.90
Exempt	15.44	0.00%	0	0.00%	0.00
Total	343,335.93	100.00%	2,040,659,150	100.00%	5,943.62

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Exeter	59	75,615	291	361,250	291	16,586,375	350	17,023,240	733,080
83.2 Fairmont	46	70,865	252	341,250	252	11,886,990	298	12,299,105	85,945
83.3 Geneva	89	626,990	922	6,459,805	927	69,492,220	1,016	76,579,015	1,106,760
83.4 Grafton	20	9,195	71	30,970	72	2,890,010	92	2,930,175	25,330
83.5 Milligan	21	24,220	155	213,885	155	6,437,620	176	6,675,725	160,155
83.6 Ohioa	38	24,380	74	38,705	74	1,285,315	112	1,348,400	0
83.7 Rural	295	4,263,315	314	3,076,275	336	47,833,790	631	55,173,380	630,415
83.8 Shickley	17	63,365	166	367,470	166	12,393,580	183	12,824,415	1,000
83.9 Strang	19	8,950	22	10,165	22	478,890	41	498,005	47,335
84 Residential Total	604	5,166,895	2,267	10,899,775	2,295	169,284,790	2,899	185,351,460	2,790,020

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	1	753,580	0	0	0	0	1	753,580	0
85.2	Exeter	6	37,003	58	317,195	60	6,428,310	66	6,782,508	0
85.3	Fairmont	13	88,985	59	1,097,920	62	9,664,585	75	10,851,490	0
85.4	Geneva	24	389,867	178	2,148,370	179	27,814,040	203	30,352,277	354,785
85.5	Grafton	5	2,015	23	20,380	24	2,593,270	29	2,615,665	0
85.6	Milligan	3	4,585	37	100,705	37	5,888,715	40	5,994,005	227,190
85.7	Ohiowa	4	840	12	15,820	12	2,834,810	16	2,851,470	0
85.8	Rural	10	655,745	30	835,555	35	11,838,440	45	13,329,740	0
85.9	Shickley	8	17,270	60	446,390	61	3,624,920	69	4,088,580	0
85.10	Strang	7	5,455	5	4,835	7	307,435	14	317,725	0
86	Commercial Total	81	1,955,345	462	4,987,170	477	70,994,525	558	77,937,040	581,975

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	584.35	3.79%	970,010	4.23%	1,659.98
88. 1G	2,344.60	15.23%	3,847,145	16.78%	1,640.85
89. 2G1	1,511.82	9.82%	2,388,645	10.42%	1,579.98
90. 2G	1,356.56	8.81%	2,061,930	9.00%	1,519.97
91. 3G1	1,599.61	10.39%	2,450,995	10.69%	1,532.25
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,066.20	13.42%	2,893,990	12.63%	1,400.63
94. 4G	5,935.05	38.54%	8,309,050	36.25%	1,400.00
95. Total	15,398.19	100.00%	22,921,765	100.00%	1,488.60
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	15,398.19	100.00%	22,921,765	100.00%	1,488.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	15,398.19	100.00%	22,921,765	100.00%	1,488.60

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	266.28	3.00%	442,025	3.33%	1,660.00
88. 1G	1,761.83	19.87%	2,889,420	21.79%	1,640.01
89. 2G1	746.16	8.41%	1,178,955	8.89%	1,580.03
90. 2G	1,018.34	11.48%	1,547,855	11.67%	1,519.98
91. 3G1	956.25	10.78%	1,434,370	10.81%	1,499.99
92. 3G	222.23	2.51%	315,570	2.38%	1,420.02
93. 4G1	1,270.39	14.33%	1,778,550	13.41%	1,400.00
94. 4G	2,625.86	29.61%	3,676,205	27.72%	1,400.00
95. Total	8,867.34	100.00%	13,262,950	100.00%	1,495.71
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,867.34	100.00%	13,262,950	100.00%	1,495.71
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,867.34	100.00%	13,262,950	100.00%	1,495.71

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	175,437,795	185,351,460	9,913,665	5.65%	2,790,020	4.06%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	26,204,620	26,750,355	545,735	2.08%	988,110	-1.69%
04. Total Residential (sum lines 1-3)	201,642,415	212,101,815	10,459,400	5.19%	3,778,130	3.31%
05. Commercial	66,942,525	67,348,885	406,360	0.61%	581,975	-0.26%
06. Industrial	10,247,600	10,588,155	340,555	3.32%	0	3.32%
07. Total Commercial (sum lines 5-6)	77,190,125	77,937,040	746,915	0.97%	581,975	0.21%
08. Ag-Farmsite Land, Outbuildings	50,896,815	52,965,200	2,068,385	4.06%	1,578,205	0.96%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	50,896,815	52,965,200	2,068,385	4.06%	1,578,205	0.96%
12. Irrigated	1,691,182,320	1,695,077,885	3,895,565	0.23%		
13. Dryland	311,529,860	308,430,595	-3,099,265	-0.99%		
14. Grassland	36,678,345	36,184,715	-493,630	-1.35%		
15. Wasteland	617,720	595,980	-21,740	-3.52%		
16. Other Agland	370,895	369,975	-920	-0.25%		
17. Total Agricultural Land	2,040,379,140	2,040,659,150	280,010	0.01%		
18. Total Value of all Real Property (Locally Assessed)	2,370,108,495	2,383,663,205	13,554,710	0.57%	5,938,310	0.32%

2017 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$271,275 Includes inter local agreement (\$170,275 Assessor Only)
7.	Adopted budget, or granted budget if different from above:
	\$271,275 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,800 Includes Lodging/Meals/Mileage
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Solutions
2.	CAMA software:
	County Solutions / Micro Solve
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes; GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecounty.org
7.	Who maintains the GIS software and maps?
	Assessor and Staff and GIS Workshop
8.	Personal Property software:
	County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All towns are zoned except Strang
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	County Solutions

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2017 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:																
	Assessor and Staff																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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>Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.	02	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	03	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.	04	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	05	Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.	06	Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.	Ag	Agricultural homes and outbuildings
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Ag	Agricultural homes and outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The cost and sales comparison approaches; both are rooted in the analysis of the local market.																
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?																

The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.

5. Are individual depreciation tables developed for each valuation grouping?

No; each assessor location is reviewed separately and the locational factors are developed independently, so the valuation group is not the smallest unit considered in the valuation process.

6. Describe the methodology used to determine the residential lot values?

Review the Sales and develop the land value by square foot.

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2012	2015	2016	2016
02	2015	2015	2015	2015
03	2015	2015	2015	2015
04	2015	2015	2015	2015
05	2015	2015	2015	2015
06	2012	2012	2015	2015
Ag	2012	2012	2015	2015

----Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.

----The rural residential, residences on agricultural parcels and agricultural buildings costs are 2012; Geneva is costed using 2012 cost tables; and all of the small towns and villages were costed using 2015 cost tables. All of the small town residential and rural and agricultural residences and buildings were inspected during 2015. The land values were all either updated or affirmed. Most land values were affirmed and remained unchanged for 2016. Geneva lo values will change for 2017 using current sales.

----Land values were established in the past for all residential property. During each inspection and review cycle, land values are analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.

----For 2016, the county has agreed to consolodated the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.

2017 Commercial Assessment Survey for Fillmore County

1.	Valuation data collection done by:														
	Assessor and Staff														
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The cost and sales comparison approaches.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.														
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?														
	The county uses the local market to develop depreciation tables.														

5.	Are individual depreciation tables developed for each valuation grouping?																																							
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																							
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	<p data-bbox="203 783 1481 930">----The county inspected, reviewed and revalued all of the commercial property during 2013 for use in 2014. the costs were all from 2012, the depreciation was prepared during 2013, and the lots were revalued in Geneva and affirmed in the small towns in 2013. The rural commercial land was affirmed and not changed during 2013.</p> <p data-bbox="203 972 1481 1117">----For 2016, the county has agreed to consolodated the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.</p>																																							

2017 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:										
	Assessor and Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
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	----During 2015, the county reviewed their 2014 GIS photo base to discover any changes made to land use. They also carried the individual land records of all agricultural parcels and reviewed the land use in the field, countywide, as they did the inspection of the rural and agricultural improvements.										
3.	Describe the process used to determine and monitor market areas.										
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	Yes; The first acre for the home site at \$10,000, and the next 2 acres at \$3,000 are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.										
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres..										

FILLMORE COUNTY

Plan of Assessment – 2017

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31st and the Department of Revenue Property Assessment Division on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance. Ownership is updated in the cadastral and on our record cards using 521 Real Estate Transfer Statements (RETS) and the miscellaneous book to check for death certificates, etc. Our mapping procedure include updates to the cadastral and GIS. We use the GIS to draw out any new tracts and to change land uses in the county.

Reports are systematically filed as required by law. Real estate abstract is filed by March 19. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15th and must be filled out, signed and returned by May 1. Notices of valuation change are mailed on or before June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year.

Assessors use professionally accepted mass appraisal techniques, including but not limited to: the sales comparison (sales of property of known or recognized value) taking into account location, zoning, and current functional use; the income approach, and the cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers. The assessor and staff do the sale qualification. Personal knowledge of the sales is also used to make determinations on the usability of those sales. Some are later modified based on information discovered during the verification and inspection process. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted, and for unimproved parcels that are not inspected.

Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed.

In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent.

When conducting a physical inspection, the county looks for many of the same things that are looked for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes.

After sales are reviewed and analyzed the Assessor determines if a certain class or sub-class of property needs to be reassessed.

We have a systematic review of all property in the county and the county attempts to inspect all improved sales in the sales roster.

The information gathered during the sale review process is kept in the county sales books and the state sales file.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax roll.

We continue to work with the Natural Resource Districts (NRD) for accurate and up to date land use information. We track our permits and run a list of these permits in our administrative program. All pick-up work is entered on corresponding property record cards.

Our current aerial photos were taken in 2012/2013 for all rural parcels. This helps in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Fillmore County Assessor's office personnel include the assessor, the deputy assessor, clerk and a part time person. The assessor and deputy assessor have completed continuing education classes to keep up with certification requirements and is certified through 2018. Money has been included in the budget for continuing education for this certification and continuing education for clerks.

Fillmore County utilizes the computerized administrative system PC Admin, provided and supported by MIPS County Solutions & NACO. The Marshall and Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture homes & buildings. Fillmore County has purchased the M&S costing manuals for residential and commercial properties. The county administrative system includes the MIPS CAMA V3.0 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses are sketched in our CAMA Program.

According to the 2016 abstract, the real property within Fillmore County is comprised of the following: 2,867 residential parcels of which 573 are unimproved, 536 commercial parcels of which 76 are unimproved, 15 industrial parcels, there are no recreational parcels, and 3,352 agricultural parcels of which 2,567 are unimproved. Among the improved agricultural parcels there are 379 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 41%, commercial/industrial 8%, agricultural 51% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 333 and there are 4 parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6770 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7107.

The total valuation as certified on the abstract of assessment for real property 2016 to the Department of Revenue Property Assessment Division is 2,371,032,645. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,371,032,645	6770
Personal Property (as of 7/1/2016)	146,793,555	1225
Railroad & Public Service Utilities (Certified by PA&T in 2015)	<u>27,365,385</u>	
<u>TOTAL</u>	<u>2,545,145,928</u>	

Homestead Exemption applications for 2016 are 229

Charitable exemption applications for 2016 were 33 excluding cemeteries.

Cadastral maps and GIS show the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastral maps were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1993 to current. Our 2016 records are currently up-to-date along with the 2016 values. We also

updated all photos for our town/village record cards for 2016. Geneva photos were taken in 2012/2013 for the last inspection and review process. While the rural photos were updated in 2015/2016 at the time of the review and inspection. New Photos are taken for new construction/and or updates to current homes and buildings.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, Form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality and uniformity for assessment year 2016:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99%	13.93	108.40
Commercial	98 %	11.07	99.14
Agricultural Land	70%	13.34	103.76

OUR 3 YEAR PLAN IS AS FOLLOWS:

- **2016** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in land areas and values
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property
 - Review all rural homes/ acreages/buildings, and add new photos for 2016 values.
 - Review all small villages/ Exeter, Fairmont, Grafton, Milligan, Shickley, Strang, Ohioa and added new photos for 2016 values.(Using 2015 M&S costing.

Rural review will complete Fillmore County's second cycle of the 6 year review process. (Using 2012 M&S cost tables)

Small Village Review will begin the 3rd cycle of the 6 year review process.

Additional: Begin re-sketch all homes in Apex to new V3.0 sketching program in CAMA. (Save cost of Apex Program)

Look at possibly changing site acres to reduce the number of codes in CAMA.

- **2017** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property

BEGIN 3RD CYCLE OF 6 YEAR REVIEW

Geneva City or Commercial.

Determination based on statistical analysis. (Level of Value)

Rural aerial photos to be taken by GIS - fall 2017- spring 2018. Had discussion with board in spring of 2016 for approval.

- **2018** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property (whichever class of property not Reviewed in 2017)

- **2019** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property

Past Inspections and Reviews

- 2006 Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos

- 2007 Reviewed all the small towns

- 2008 Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes

- 2009 Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)

- 2010 Reviewed Geneva and all towns (6 year review process)
Made new record cards
New APEX sketching program, drew all residential/commercial sketches

- 2011 Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery

- 2012 Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos

Grafton village decrease value on homes and improvements-5% to be in compliance.
(Level of value at 1.015 for 2012)

2013 Residential Review in villages (continued 6 yr. review)
statistics indicate we are out of range in a couple of villages based on sales.
However we are looking at only a couple of sales in these villages)
Residential Photos
CAMA-V2.5 (new costing program)
Annotation Layer (GIS)
Completes second cycle of 6 year review process on residential Parcels

2014 Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)

Completes second cycle of 6 year review process on commercial Parcels

2015 Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits
Continue our systematic review of property
Start 6 year review of rural acreages/rural homes/ outbuildings

2016 Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits
Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohioa)
for 2016 values. Took new photos.
Reviewed all rural acreages, rural homes and outbuildings for 2016 values. Took new
photos.
Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels
that were no longer comm. Addressed valuation groupings. Small villages of Grafton,
Milligan, Strang and Ohioa are now one grouping in the residential as well as in
Commercial.

**Completes second cycle of 6 year review process on rural homes/outbuildings
Begins 3rd cycle of residential homes in villages. All property reviewed for the
2016 tax year except Geneva and Commercial.**

RESIDENTIAL

2003 - Review & Re-eval – Geneva, Exeter, Fairmont, Milligan and Geneva

Subdivisions & Pick-up work

2004 -Review & Re-eval of Grafton Shickley, Strang, and Ohioa

2005 - Pick-up and started reviewing rural houses and buildings

2006 - Review & Re-eval of rural homes and buildings and Geneva & Pick-up

TERC ordered adjustment to Fairmont +8.39%

Residential Photos of all towns

Started on GIS parcel layer

2007 - Review & Re-evaluate of Small towns (including Fairmont) and Pick-up

2008 - Pick-up work

2009 - Pick-up work and Geneva -20% Homes only on houses 1949 or older with

Average or below condition due to our preliminary ratio for Geneva being
103

2010 - Pick-up work, new APEX sketching program, new record cards

Review and revalue all towns in the county using Dec 2008 cost tables

2011 - Pick-up work. Begin rural review of homes and buildings (6 yr review) using updated cost tables/taking new photos and new rural aerial imagery for GIS.

New look for web site for GIS. Begin taking photos in Geneva City.

2012- New rural home & OB values (Pick up work as per permits) Continue sales study. New rural imagery. Adjusted Grafton (decrease 5%) as the Level of value

was out of the range. Took off all flat valued rural homes and outbuildings less than or equal to \$500.

2013- Pick-up work for new construction or buildings removed. Systematic review of residential properties.

2014- Review of Geneva. (6 year Review process) took new photos of homes. Permit/Pick-up work for new construction or buildings removed

2015- Permit/Pick-up work for new construction or buildings removed. Systematic review of residential properties. Photo Updates. Lot Study in Geneva City.

2016-Permit/ Pick-up work for new construction or buildings removed. Systematic review of residential properties. Some of the small villages were out of compliance for statistical measurements. So all villages (Exeter, Fairmont, Grafton, Milligan, Shickley, Strang and Ohioa) were reviewed as part of the 6 year review using 2015 Marshall & Swift cost tables. New photos were taken and downloaded into the CAMA system.

This was the beginning of the 3rd Review Cycle.

2017-Permit/ Pick-up work for new construction or buildings removed. Systematic review of residential properties. Review of Geneva City for 6 yr. review process & city of Geneva out of statistical range. (90%)

2018-Permit/Pickup work for new construction or buildings removed from property. Systematic review of residential properties.

2019- Permit/Pickup work for new construction or buildings removed from property. Systematic review of residential properties.

COMMERCIAL

- 2003 - Reviewed Mobil Home Parks
- 2004 - Completed a review and revaluation
- 2005 - Pick-up
- 2006 - Pick-up and Photos of all towns except Geneva (commercial)
Started and completed GIS parcel layer
- 2007 - Pick-up
- 2008 - Pick-up
- 2009 - Completed a review and revaluation commercial/industrial including new photos
- 2010 - Pick-up work, new record cards, Apex sketching/continue review process
- 2011 - Pick-up work, completed Apex sketching /continue review process
- 2012 Pick- up work, continue sales analysis, new photos of improvements/continue review process.
- 2013- Pick-up work, continue sales analysis/new construction/removal of old buildings.
- 2014- Review of all Commercial Property in County (part of 6 yr review)
Change lot value
New Photos
Pick-up work/continue sales analysis/new construction/removal of old buildings.
- 2015-Pick up work, continue sales analysis/new construction/removal of old buildings. No adjustments made to property class.

2016- Pick-up work, continue sales analysis/new construction/removal of old buildings.

2017- Pick-up work, continue sales analysis/new construction/removal of old buildings.

2018-Pick up work, continue sales analysis/new construction/ removal of old buildings.

2019- Pick up work, continue sales analysis/new construction/ removal of old buildings.

AG

2003 - AG increases of \$100 per acre to all cropland and \$15 to grass

Abandoned RR ROW value (study and change) Pick-up Work

2004 - Land use changes and pick-up work

2005 - Market areas changed/increase on dry land values/land use changes

Pick-up work

2006 - Land use changes – started working on GIS parcel layer, pick-up work

2007 - Land use changes – started working on GIS soil/land use layer, (put on top 4 townships and other acres that were recounted in GIS) pick-up work

2008 - GIS soil/land use layer completed and finished putting on the rest of the Townships/values changed as follows: \$350 all irr, \$125 dry Area 1, \$100 Dry Area 2, \$100 all grassland, applied new numeric code to soils/went live with back screens on the internet, pick up work

2009 - Land use changes, pick-up work +\$250 all cropland +200 all grass

2010 - Land use changes, pick-up work +125 all cropland & grass. New record Cards.

2011 - Land use changes, pick up work & value changes based on sales file. Ag land value increase of \$600/ac irrigated and \$200/ac dry land. No grass value increase. Completed new record cards. Updated version GIS (service pack 10 in July 2011)

2012- Land use changes-pick up work & valuation changes based on sales. New aerial photos of rural property beginning fall of 2011, completing in spring 2012.

New rural values (homes & outbuildings) part of 6 year review process. 2008 cost tables. Took 14 sections out of area 2 and put in area 1 based on the irrigation within those sections. (Sections 1-10, 17-18 & 19-20.)

2013-Land use changes. New construction /removal of buildings. Valuation changes based on level of value. Irrigated land increase of \$1200/acre, dry land increase of \$500/acre

2014-Update land use. Pick-up new construction/removal of old building. Valuation changes based on level of value and sales. Irrigated land increase of \$1000/acre, dry land increase of \$900/acre and grassland increase of \$200/acre. Home site acres increased \$2500 and all other site acres increased \$500.

2015-Update land use. Continued sales analysis/ new construction/removal of buildings. Update cost tables to start review process for rural acreages/ rural homes/ and rural outbuildings. Update rural aerial photos. (GIS installed new imagery from NRCS.) Start rural review process. Begin 6 yr. review process for rural homes and acreages. Land value increases \$500/ac irrigated. \$300/ac dry land. \$200/ac grass land. \$100/ac waste.

2016- Updated land use per sales verification, NRD permits and FSA Maps. Continue sales analysis/ Pickup of new construction/removal of old buildings. Reviewed all rural acreage sites, all rural homes and outbuildings. Took all new photos of homes/outbuildings. (This completed 2nd 6 year review process of rural parcels using the Marshall and Swift 2012 cost tables) Ag-land adjustment of \$900ac Irrigated/ \$400ac dryland/ \$200ac Grass based on statistical analysis of sales. 33 county sales w/ 4 borrowed sales from Thayer and Saline Counties.

New information downloaded into CAMA system. (Including all photos & sketches on new homes. Comments noted in CAMA.

Completion of second cycle of all classes/ subclasses of property for the 6 year review.

2017-Update land use. Continue sales analysis/ Pickup of new construction/ removal of old buildings. Change soil codes per NRCS new soil maps in GIS System. (for use in 2017)
New GIS aerial photos.

2018- Update land use. Continue sales analysis/pickup of new construction/removal of buildings.

Completion of aerial photos.

2019- Update land use. Continue sales analysis/pickup of new construction/removal of buildings.