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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FILLMORE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

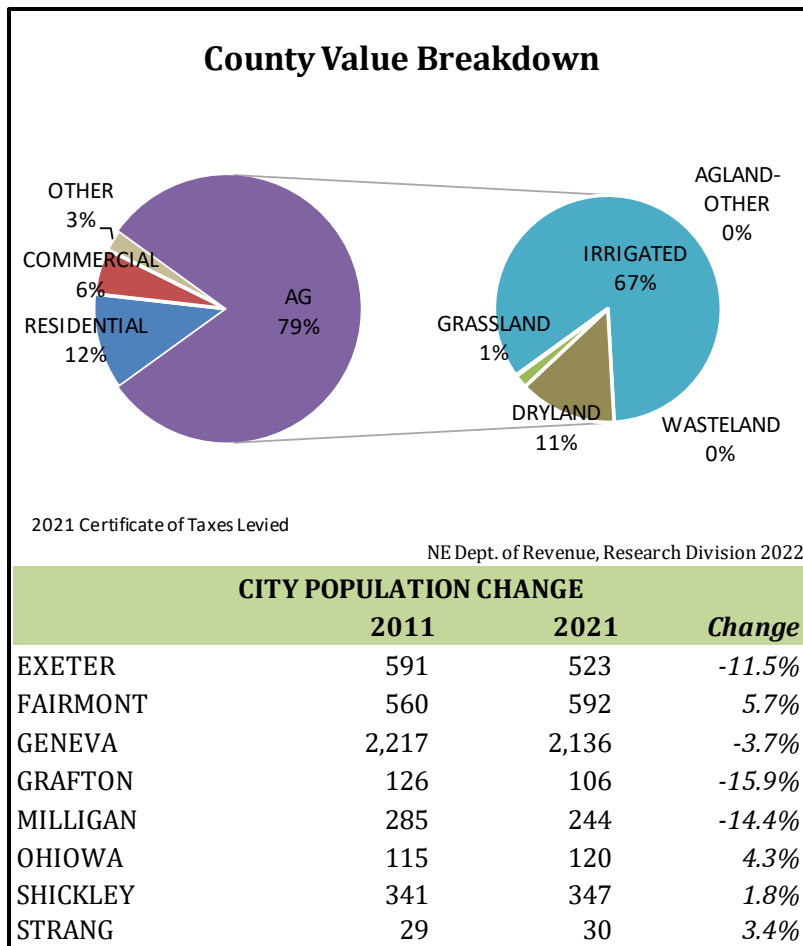
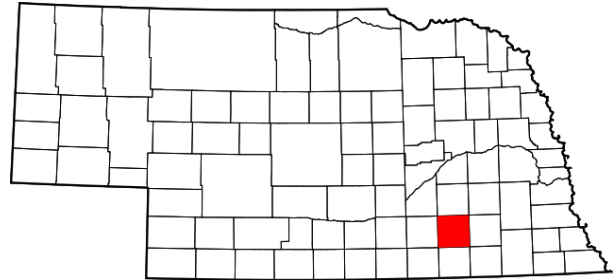
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Fillmore County has 5,551 residents, per the Census Bureau Quick Facts for 2020, a 6% population decline from the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$96,182 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there are 221 employer establishments with total employment of 1,700, a slight increase since 2019.

Agriculture land contributes the most to the county's valuation base by an overwhelming majority. Irrigated land makes up a majority of the land in the county. Fillmore County is included in both the Little Blue and Upper Big Blue Natural Resources Districts (NRD).

The ethanol plant located in Fairmont also contributes to the local agricultural economy.

2022 Residential Correlation for Fillmore County

Assessment Actions

For the 2022 assessment year, Fillmore County reappraised Geneva, Shickley and Grafton and updated costing and depreciation tables.

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

Assessment Practice Review

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

The county assessor's sales qualification and verification processes were evaluated to determine if all arm's-length sales were made available for measurement purposes. The Fillmore County Assessor has qualified 52% of available sales for measurement which falls near the state average. This is the first time since 2014 that the residential sales usability rate has been near the state average, showing significant.

The six-year inspection and review cycle is current for the residential class. With the six valuation groups located in Fillmore County, the depreciation and cost tables range from 2015 through 2021 with lot studies also completed in a timely manner. The assessor does have a written valuation methodology on file.

Description of Analysis

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

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, Ohioa, Strang
6	Rural

The residential statistical profile has 133 qualified sales representing all the valuation groups. All measures of central tendency are within the range. The COD and PRD are within the IAAO acceptable parameters. Valuation Group 6 which is rural, does not have enough sales for measurement. Valuation Groups 1, 3, & 4, all have very low COD's. These are the towns that were reappraised this year. A low COD could be an indication that sold properties are not being

2022 Residential Correlation for Fillmore County

valued similar to unsold properties. The Fillmore County Assessor reported that all residential parcels were reviewed to ensure adjustments on each parcel were made accordingly. The county assessor provided a detail explanation and a written valuation methodology explaining how depreciation models are established. Depreciation is stratified based on the quality, condition, and year built, and is created using sales within the valuation group. When sales were stratified by all three categories, there were very few sales of sold properties that were truly comparable, resulting in depreciation models that achieve near perfect assessments for all the sales. In situations like this, if the model is applied consistently to sold and unsold parcels, the COD may provide an inaccurate indicator of true assessment dispersion, but equalization can still be achieved. Review of changes to sold properties and the abstract supports that valuations were equitably established in the reappraised areas. Based on all information currently available, values appear to be equalized.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 7% to the residential class excluding growth.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	67	94.82	96.31	95.11	03.95	101.26
2	17	96.62	93.44	92.87	20.15	100.61
3	18	93.51	93.10	93.10	04.60	100.00
4	12	95.71	95.81	95.84	02.99	99.97
5	17	96.03	93.26	85.02	15.00	109.69
6	2	77.50	77.50	73.40	21.96	105.59
____ALL____	133	94.81	94.79	93.05	07.79	101.87

Level of Value

Based on analysis of all available information, the level of value for the residential property in Fillmore County is 95%.

2022 Commercial Correlation for Fillmore County

Assessment Actions

A ratio study was completed to verify that the commercial properties were equalized and consistent with the market. No adjustments were made to the commercial class for 2022.

All pick-up work and permits were completed and placed on the assessment rolls.

Assessment Practice Review

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

The examination of the sales qualification and verification process found that the usability rate of the commercial class for Fillmore County was below the state-wide average. However, commercial usability has significantly improved for the current assessment year. All non-qualified sales have documented reasons for being excluded.

There are six valuation groups within the commercial class, most are based on assessor location; however, Valuation Group 5 combines the smallest villages in the county. Within the commercial class, properties tend to be reviewed and revalued in a single assessment year. The six-year inspection and review cycle is current, with properties last being inspected in 2018. Costing, lot, and depreciation tables were implemented in accordance with the review. Commercial costing and depreciation tables are 2017.

A current valuation methodology has been submitted to the Property Assessment Division (Division) by the Fillmore County Assessor.

Description of Analysis

Commercial parcels are analyzed utilizing six valuation groups that are based on assessor locations, except for the small villages which are combined into a valuation group of its own.

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, Ohioa, Strang
6	Rural

2022 Commercial Correlation for Fillmore County

Review of the overall statistical profile of the commercial class shows 29 qualified sales with only one measure of central tendency within the acceptable range. The mean and weighted mean are at 91%, slightly outside the acceptable range, but still supportive of a level of value near the low end of the acceptable range. The COD and PRD are acceptable.

Valuation Group 1 is the only group with a sufficient sample of sales for measurement. All measures of central tendency for this group are within the acceptable range. None of the remaining valuation groups have an adequate number of sales, although the second largest sample, Valuation Group 4 with eight sales is also in the acceptable range. The remaining valuation groups have only two or three sales. The Fillmore County Assessor reappraises all commercial property in the same year, providing equity to all valuation groups.

Analysis of the 2022 County Abstract of Assessment for Real Property Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	13	92.75	96.76	94.99	18.88	101.86
2	3	105.38	97.74	101.86	09.67	95.96
3	2	75.21	75.21	69.16	18.02	108.75
4	8	97.15	84.07	81.40	21.13	103.28
5	3	89.30	85.46	75.75	12.28	112.82
____ALL____	29	92.75	90.71	90.77	18.92	99.93

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Fillmore County is 93%.

2022 Agricultural Correlation for Fillmore County

Assessment Actions

For the 2022 assessment year, Fillmore County completed all pick-up work and permits and updated the assessment roll.

Assessment Practice Review

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales below the statewide average which has been trending consistent for the last few years. A study of the sales roster shows a verifiable comment on each disqualified sale documenting why it is not an arm's length transaction. The Fillmore County Assessor reviews the information on the 521 Real Estate Transfer to qualify sales and will make a phone call to the buyer, seller or agent as needed for additional information.

The county assessor utilizes two market areas to value agricultural land. The market areas are delineated based on the availability of water for irrigation. Review of the market area map confirms that the market area boundary has been well drawn to reflect these differing characteristics.

The required six-year inspection and review cycle is current for the agricultural class. A current written valuation methodology is on file. The county does not have any special value applications on file.

Description of Analysis

Fillmore County consists of 67% irrigated land, 11% dryland and 1% grassland. A review of the statistics shows 52 qualified agricultural sales for this study period. Two measures of central tendency are within range while the mean is high at 78%. The COD is within acceptable IAAO parameters.

An analysis of the qualified sales statistics was completed. Due to the high mean, when two sales with a high base ratio were removed from the sample, all measures were within the acceptable measures of central tendency. In the 80% Majority Land Use (MLU) substrata, the irrigated land has 39 qualified sales in Market Area 1 and all measure of central tendency are acceptable. The dryland sales show three each in Market Area 1 and 2. There are a limited number of sales in the sample for analysis of the dryland and no grassland sales.

Review of the Average Acre Value Comparison suggests that Fillmore County's dryland and grassland values are comparable to all surrounding counties. The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the reported actions that the county assessor made no changes, outside of routine maintenance in the agricultural class.

2022 Agricultural Correlation for Fillmore County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are equalized and assessed at the same statutory level.

A comparison of the Fillmore County values with adjoining counties indicates that all values are comparable. The quality of assessment of the agricultural land in Fillmore County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	39	72.43	75.24	72.78	11.03	103.38
1	39	72.43	75.24	72.78	11.03	103.38
<u>Dry</u>						
County	6	70.01	77.18	73.64	22.55	104.81
1	3	72.80	87.28	87.92	25.00	99.27
2	3	62.50	67.07	66.64	15.90	100.65
<u>ALL</u>	52	72.40	78.44	73.82	16.10	106.26

Level of Value

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

2022 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	133	Median	94.81
Total Sales Price	\$14,624,110	Mean	94.79
Total Adj. Sales Price	\$14,624,110	Wgt. Mean	93.05
Total Assessed Value	\$13,607,490	Average Assessed Value of the Base	\$85,494
Avg. Adj. Sales Price	\$109,956	Avg. Assessed Value	\$102,312

Confidence Interval - Current

95% Median C.I	94.40 to 95.47
95% Wgt. Mean C.I	90.48 to 95.61
95% Mean C.I	92.04 to 97.54
% of Value of the Class of all Real Property Value in the County	11.42
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	5.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	132	97	96.59
2020	127	97	97.39
2019	116	97	97.37
2018	97	94	93.79

2022 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	29	Median	92.75
Total Sales Price	\$1,639,210	Mean	90.71
Total Adj. Sales Price	\$1,639,210	Wgt. Mean	90.77
Total Assessed Value	\$1,487,950	Average Assessed Value of the Base	\$207,798
Avg. Adj. Sales Price	\$56,524	Avg. Assessed Value	\$51,309

Confidence Interval - Current

95% Median C.I	78.64 to 100.31
95% Wgt. Mean C.I	81.46 to 100.09
95% Mean C.I	81.38 to 100.04
% of Value of the Class of all Real Property Value in the County	5.44
% of Records Sold in the Study Period	4.95
% of Value Sold in the Study Period	1.22

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	21	100	99.41
2020	9	100	96.89
2019	7	100	99.87
2018	5	100	95.82

**30 Fillmore
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 133
 Total Sales Price : 14,624,110
 Total Adj. Sales Price : 14,624,110
 Total Assessed Value : 13,607,490
 Avg. Adj. Sales Price : 109,956
 Avg. Assessed Value : 102,312

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 07.79
 PRD : 101.87

COV : 17.06
 STD : 16.17
 Avg. Abs. Dev : 07.39
 MAX Sales Ratio : 173.35
 MIN Sales Ratio : 35.52

95% Median C.I. : 94.40 to 95.47
 95% Wgt. Mean C.I. : 90.48 to 95.61
 95% Mean C.I. : 92.04 to 97.54

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	14	96.68	99.71	99.11	04.72	100.61	93.40	126.23	94.48 to 105.07	83,957	83,211	
01-JAN-20 To 31-MAR-20	13	94.11	94.01	93.48	03.81	100.57	80.31	106.41	90.36 to 97.24	66,169	61,853	
01-APR-20 To 30-JUN-20	19	94.86	95.67	94.99	02.96	100.72	89.17	115.10	93.19 to 95.79	110,977	105,421	
01-JUL-20 To 30-SEP-20	21	94.99	95.14	95.08	07.05	100.06	70.04	154.93	93.99 to 96.41	109,510	104,123	
01-OCT-20 To 31-DEC-20	14	95.06	93.41	93.14	02.79	100.29	75.53	97.01	93.86 to 96.28	131,107	122,109	
01-JAN-21 To 31-MAR-21	12	95.42	109.04	101.08	19.18	107.87	78.68	173.35	93.21 to 128.53	121,604	122,922	
01-APR-21 To 30-JUN-21	17	92.77	85.70	84.25	10.66	101.72	50.01	98.54	73.29 to 96.43	129,853	109,406	
01-JUL-21 To 30-SEP-21	23	94.42	91.31	89.78	10.70	101.70	35.52	148.30	93.74 to 95.86	116,435	104,538	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	67	94.99	96.02	95.57	04.95	100.47	70.04	154.93	94.61 to 96.02	96,177	91,920	
01-OCT-20 To 30-SEP-21	66	94.47	93.54	91.06	10.68	102.72	35.52	173.35	93.74 to 95.58	123,943	112,862	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	67	94.81	94.71	94.36	04.40	100.37	70.04	154.93	94.40 to 95.62	106,029	100,048	
<u>ALL</u>	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	67	94.82	96.31	95.11	03.95	101.26	73.29	154.93	94.40 to 95.58	124,384	118,307	
2	17	96.62	93.44	92.87	20.15	100.61	50.01	173.35	74.48 to 105.07	90,824	84,350	
3	18	93.51	93.10	93.10	04.60	100.00	78.68	115.10	90.51 to 95.19	94,758	88,215	
4	12	95.71	95.81	95.84	02.99	99.97	88.82	107.01	92.28 to 97.87	105,147	100,775	
5	17	96.03	93.26	85.02	15.00	109.69	35.52	156.18	93.62 to 98.54	72,882	61,964	
6	2	77.50	77.50	73.40	21.96	105.59	60.48	94.52	N/A	270,000	198,193	
<u>ALL</u>	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312	
06												
07												
<u>ALL</u>	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312	

**30 Fillmore
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 133
 Total Sales Price : 14,624,110
 Total Adj. Sales Price : 14,624,110
 Total Assessed Value : 13,607,490
 Avg. Adj. Sales Price : 109,956
 Avg. Assessed Value : 102,312

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 07.79
 PRD : 101.87

COV : 17.06
 STD : 16.17
 Avg. Abs. Dev : 07.39
 MAX Sales Ratio : 173.35
 MIN Sales Ratio : 35.52

95% Median C.I. : 94.40 to 95.47
 95% Wgt. Mean C.I. : 90.48 to 95.61
 95% Mean C.I. : 92.04 to 97.54

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	106.33	116.34	116.52	18.16	99.85	96.50	156.18	N/A	24,875	28,984
Ranges Excl. Low \$											
Greater Than 4,999	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312
Greater Than 14,999	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312
Greater Than 29,999	129	94.73	94.12	92.89	07.34	101.32	35.52	173.35	94.37 to 95.25	112,594	104,586
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	106.33	116.34	116.52	18.16	99.85	96.50	156.18	N/A	24,875	28,984
30,000 TO 59,999	22	96.13	102.28	102.77	11.19	99.52	81.43	173.35	93.35 to 98.54	44,386	45,615
60,000 TO 99,999	52	94.75	92.29	92.02	07.62	100.29	45.94	154.93	94.11 to 95.58	79,364	73,029
100,000 TO 149,999	27	94.62	95.30	95.77	04.39	99.51	80.31	128.53	92.28 to 95.99	125,767	120,449
150,000 TO 249,999	21	94.52	89.96	90.65	06.59	99.24	35.52	99.07	93.21 to 96.02	183,095	165,981
250,000 TO 499,999	7	94.82	89.95	89.56	05.79	100.44	60.48	95.87	60.48 to 95.87	311,500	278,969
500,000 TO 999,999											
1,000,000 +											
ALL	133	94.81	94.79	93.05	07.79	101.87	35.52	173.35	94.40 to 95.47	109,956	102,312

30 Fillmore
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 29
Total Sales Price : 1,639,210
Total Adj. Sales Price : 1,639,210
Total Assessed Value : 1,487,950
Avg. Adj. Sales Price : 56,524
Avg. Assessed Value : 51,309

MEDIAN : 93
WGT. MEAN : 91
MEAN : 91
COD : 18.92
PRD : 99.93

COV : 27.03
STD : 24.52
Avg. Abs. Dev : 17.55
MAX Sales Ratio : 157.92
MIN Sales Ratio : 44.25

95% Median C.I. : 78.64 to 100.31
95% Wgt. Mean C.I. : 81.46 to 100.09
95% Mean C.I. : 81.38 to 100.04

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	86.12	86.12	86.12	00.00	100.00	86.12	86.12	N/A	200,000	172,240
01-JAN-19 To 31-MAR-19	2	57.97	57.97	62.98	14.44	92.05	49.60	66.33	N/A	87,500	55,110
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	6	90.60	87.42	88.44	16.96	98.85	61.66	109.20	61.66 to 109.20	80,333	71,048
01-JAN-20 To 31-MAR-20	4	101.61	114.18	123.61	15.97	92.37	95.58	157.92	N/A	42,750	52,845
01-APR-20 To 30-JUN-20	4	96.18	93.57	95.97	14.81	97.50	69.91	112.00	N/A	59,000	56,625
01-JUL-20 To 30-SEP-20	3	99.41	88.57	84.52	13.45	104.79	63.09	103.20	N/A	46,667	39,443
01-OCT-20 To 31-DEC-20	1	86.78	86.78	86.78	00.00	100.00	86.78	86.78	N/A	20,000	17,355
01-JAN-21 To 31-MAR-21	4	91.65	81.89	91.18	16.49	89.81	44.25	100.00	N/A	23,428	21,361
01-APR-21 To 30-JUN-21	2	110.79	110.79	110.78	31.88	100.01	75.47	146.10	N/A	30,000	33,235
01-JUL-21 To 30-SEP-21	2	85.70	85.70	87.36	08.24	98.10	78.64	92.75	N/A	30,750	26,863
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	3	66.33	67.35	75.32	18.35	89.42	49.60	86.12	N/A	125,000	94,153
01-OCT-19 To 30-SEP-20	17	99.41	95.36	95.48	15.81	99.87	61.66	157.92	69.91 to 105.38	60,529	57,794
01-OCT-20 To 30-SEP-21	9	89.30	89.70	94.81	18.38	94.61	44.25	146.10	75.47 to 100.00	26,134	24,777
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	77.25	80.06	81.66	24.45	98.04	49.60	109.20	49.60 to 109.20	82,125	67,063
01-JAN-20 To 31-DEC-20	12	99.86	98.62	101.16	14.72	97.49	63.09	157.92	86.78 to 103.61	47,250	47,797
<u>ALL</u>	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	92.75	96.76	94.99	18.88	101.86	63.09	157.92	75.47 to 103.61	79,923	75,916
2	3	105.38	97.74	101.86	09.67	95.96	78.64	109.20	N/A	37,833	38,538
3	2	75.21	75.21	69.16	18.02	108.75	61.66	88.75	N/A	32,500	22,478
4	8	97.15	84.07	81.40	21.13	103.28	44.25	112.00	44.25 to 112.00	46,500	37,852
5	3	89.30	85.46	75.75	12.28	112.82	67.09	100.00	N/A	16,570	12,552
<u>ALL</u>	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309

**30 Fillmore
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 29
 Total Sales Price : 1,639,210
 Total Adj. Sales Price : 1,639,210
 Total Assessed Value : 1,487,950
 Avg. Adj. Sales Price : 56,524
 Avg. Assessed Value : 51,309

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 91
 COD : 18.92
 PRD : 99.93

COV : 27.03
 STD : 24.52
 Avg. Abs. Dev : 17.55
 MAX Sales Ratio : 157.92
 MIN Sales Ratio : 44.25

95% Median C.I. : 78.64 to 100.31
 95% Wgt. Mean C.I. : 81.46 to 100.09
 95% Mean C.I. : 81.38 to 100.04

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309
04											
<u>ALL</u>	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	94.65	84.11	85.47	18.32	98.41	44.25	102.90	N/A	6,428	5,494
Less Than 30,000	10	92.44	90.14	92.55	13.63	97.40	44.25	112.00	78.64 to 103.20	15,521	14,364
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309
Greater Than 14,999	25	92.75	91.76	90.86	18.96	100.99	49.60	157.92	78.64 to 100.31	64,540	58,639
Greater Than 29,999	19	92.75	91.01	90.59	21.74	100.46	49.60	157.92	67.09 to 103.61	78,105	70,753
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	94.65	84.11	85.47	18.32	98.41	44.25	102.90	N/A	6,428	5,494
15,000 TO 29,999	6	92.17	94.16	93.95	10.24	100.22	78.64	112.00	78.64 to 112.00	21,583	20,278
30,000 TO 59,999	9	75.47	85.26	83.65	28.77	101.92	49.60	146.10	61.66 to 105.38	38,889	32,531
60,000 TO 99,999	6	97.15	103.05	103.48	20.00	99.58	63.09	157.92	63.09 to 157.92	70,667	73,124
100,000 TO 149,999	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860
150,000 TO 249,999	3	87.40	92.38	91.21	06.67	101.28	86.12	103.61	N/A	190,000	173,308
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309

**30 Fillmore
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 29
 Total Sales Price : 1,639,210
 Total Adj. Sales Price : 1,639,210
 Total Assessed Value : 1,487,950
 Avg. Adj. Sales Price : 56,524
 Avg. Assessed Value : 51,309

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 91
 COD : 18.92
 PRD : 99.93

COV : 27.03
 STD : 24.52
 Avg. Abs. Dev : 17.55
 MAX Sales Ratio : 157.92
 MIN Sales Ratio : 44.25

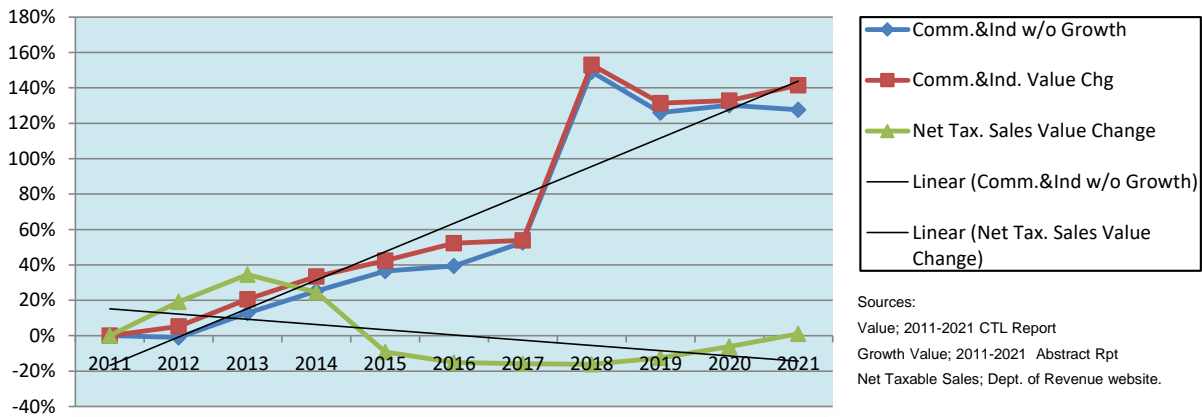
95% Median C.I. : 78.64 to 100.31
 95% Wgt. Mean C.I. : 81.46 to 100.09
 95% Mean C.I. : 81.38 to 100.04

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
185	1	49.60	49.60	49.60	00.00	100.00	49.60	49.60	N/A	35,000	17,360
319	1	103.61	103.61	103.61	00.00	100.00	103.61	103.61	N/A	150,000	155,410
326	1	103.20	103.20	103.20	00.00	100.00	103.20	103.20	N/A	25,000	25,800
344	4	90.60	86.67	87.15	08.85	99.45	69.91	95.58	N/A	96,250	83,885
353	5	86.12	105.74	99.41	38.42	106.37	63.09	157.92	N/A	78,200	77,737
406	10	96.70	90.68	94.19	13.77	96.27	44.25	112.00	67.09 to 105.38	34,800	32,779
442	2	89.32	89.32	84.88	11.96	105.23	78.64	100.00	N/A	16,605	14,095
528	4	76.56	80.99	76.67	22.20	105.63	61.66	109.20	N/A	66,750	51,179
999	1	89.30	89.30	89.30	00.00	100.00	89.30	89.30	N/A	5,000	4,465
<u>ALL</u>	29	92.75	90.71	90.77	18.92	99.93	44.25	157.92	78.64 to 100.31	56,524	51,309

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080		\$ 40,528,453	
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%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
2019	\$ 117,253,525	\$ 2,682,550	2.29%	\$ 114,570,975	-10.66%	\$ 35,463,729	4.38%
2020	\$ 118,023,332	\$ 1,325,115	1.12%	\$ 116,698,217	-0.47%	\$ 38,056,478	7.31%
2021	\$ 122,399,732	\$ 7,065,360	5.77%	\$ 115,334,372	-2.28%	\$ 40,954,851	7.62%
Ann %chg	9.22%			Average	5.88%	0.10%	0.91%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.97%	5.24%	19.22%
2013	12.73%	20.63%	34.52%
2014	25.18%	33.54%	24.47%
2015	36.50%	42.41%	-9.15%
2016	39.42%	52.32%	-15.10%
2017	52.73%	53.88%	-15.88%
2018	149.11%	153.07%	-16.17%
2019	126.08%	131.37%	-12.50%
2020	130.28%	132.89%	-6.10%
2021	127.59%	141.53%	1.05%

County Number	30
County Name	Fillmore

30 Fillmore

PAD 2022 R&O Statistics (Using 2022 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 52
 Total Sales Price : 48,721,509
 Total Adj. Sales Price : 48,721,509
 Total Assessed Value : 35,965,495
 Avg. Adj. Sales Price : 936,952
 Avg. Assessed Value : 691,644

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 78
 COD : 16.10
 PRD : 106.26

COV : 29.28
 STD : 22.97
 Avg. Abs. Dev : 11.66
 MAX Sales Ratio : 203.51
 MIN Sales Ratio : 54.37

95% Median C.I. : 70.67 to 74.71
 95% Wgt. Mean C.I. : 70.27 to 77.36
 95% Mean C.I. : 72.20 to 84.68

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	5	69.85	66.84	67.41	06.24	99.15	54.45	72.34	N/A	676,880	456,309
01-JAN-19 To 31-MAR-19	14	73.42	88.14	77.43	24.35	113.83	67.06	203.51	69.55 to 92.17	974,225	754,355
01-APR-19 To 30-JUN-19	3	71.35	79.08	78.35	13.83	100.93	68.13	97.75	N/A	808,190	633,238
01-JUL-19 To 30-SEP-19	1	73.52	73.52	73.52	00.00	100.00	73.52	73.52	N/A	1,232,000	905,715
01-OCT-19 To 31-DEC-19	5	75.19	77.22	75.59	09.99	102.16	62.42	96.61	N/A	685,270	518,001
01-JAN-20 To 31-MAR-20	4	78.37	79.67	77.72	04.19	102.51	74.71	87.25	N/A	855,850	665,171
01-APR-20 To 30-JUN-20	2	71.57	71.57	71.39	01.13	100.25	70.76	72.37	N/A	1,139,970	813,843
01-JUL-20 To 30-SEP-20	2	74.33	74.33	74.38	00.23	99.93	74.16	74.50	N/A	871,140	647,965
01-OCT-20 To 31-DEC-20	3	94.04	97.70	93.87	16.87	104.08	75.74	123.32	N/A	772,062	724,752
01-JAN-21 To 31-MAR-21	6	68.22	70.26	69.38	08.00	101.27	62.50	84.37	62.50 to 84.37	1,153,646	800,437
01-APR-21 To 30-JUN-21	4	70.54	78.19	72.38	21.15	108.03	56.12	115.55	N/A	1,112,790	805,435
01-JUL-21 To 30-SEP-21	3	54.43	58.67	55.88	07.86	104.99	54.37	67.22	N/A	1,160,067	648,212
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	23	72.34	81.69	75.67	18.68	107.96	54.45	203.51	69.55 to 77.02	899,136	680,345
01-OCT-19 To 30-SEP-20	13	74.71	76.66	75.19	06.68	101.96	62.42	96.61	72.37 to 78.66	836,305	628,793
01-OCT-20 To 30-SEP-21	16	70.44	75.21	70.73	18.60	106.33	54.37	123.32	62.50 to 84.37	1,073,089	758,953
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	23	74.04	83.95	77.00	18.92	109.03	62.42	203.51	71.35 to 84.27	900,959	693,757
01-JAN-20 To 31-DEC-20	11	75.74	82.14	79.48	11.38	103.35	70.76	123.32	72.37 to 94.04	887,437	705,323
<u>ALL</u>	52	72.40	78.44	73.82	16.10	106.26	54.37	203.51	70.67 to 74.71	936,952	691,644

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	45	72.80	76.88	73.84	13.20	104.12	54.37	123.32	70.46 to 75.19	1,008,565	744,720
2	7	71.35	88.45	73.53	34.52	120.29	54.45	203.51	54.45 to 203.51	476,582	350,443
<u>ALL</u>	52	72.40	78.44	73.82	16.10	106.26	54.37	203.51	70.67 to 74.71	936,952	691,644

30 Fillmore
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 52
 Total Sales Price : 48,721,509
 Total Adj. Sales Price : 48,721,509
 Total Assessed Value : 35,965,495
 Avg. Adj. Sales Price : 936,952
 Avg. Assessed Value : 691,644

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 78
 COD : 16.10
 PRD : 106.26

COV : 29.28
 STD : 22.97
 Avg. Abs. Dev : 11.66
 MAX Sales Ratio : 203.51
 MIN Sales Ratio : 54.37

95% Median C.I. : 70.67 to 74.71
 95% Wgt. Mean C.I. : 70.27 to 77.36
 95% Mean C.I. : 72.20 to 84.68

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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	15	72.34	73.98	71.90	08.96	102.89	54.37	97.75	69.85 to 75.19	1,104,776	794,372
1	15	72.34	73.98	71.90	08.96	102.89	54.37	97.75	69.85 to 75.19	1,104,776	794,372
Dry											
County	5	67.22	75.76	71.42	23.12	106.08	54.45	121.83	N/A	535,400	382,388
1	3	72.80	87.28	87.92	25.00	99.27	67.22	121.83	N/A	355,000	312,107
2	2	58.48	58.48	60.52	06.89	96.63	54.45	62.50	N/A	806,000	487,810
ALL	52	72.40	78.44	73.82	16.10	106.26	54.37	203.51	70.67 to 74.71	936,952	691,644

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	39	72.43	75.24	72.78	11.03	103.38	54.37	115.55	70.41 to 75.19	1,090,130	793,413
1	39	72.43	75.24	72.78	11.03	103.38	54.37	115.55	70.41 to 75.19	1,090,130	793,413
Dry											
County	6	70.01	77.18	73.64	22.55	104.81	54.45	121.83	54.45 to 121.83	539,500	397,307
1	3	72.80	87.28	87.92	25.00	99.27	67.22	121.83	N/A	355,000	312,107
2	3	62.50	67.07	66.64	15.90	100.65	54.45	84.27	N/A	724,000	482,507
ALL	52	72.40	78.44	73.82	16.10	106.26	54.37	203.51	70.67 to 74.71	936,952	691,644

Fillmore County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	6,500	6,300	6,200	6,100	5,899	5,600	5,400	5,350	6,142
York	1	6,800	6,800	6,499	6,500	n/a	5,997	5,800	5,800	6,636
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Saline	3	6,662	6,540	6,536	6,465	6,175	5,390	5,384	5,138	6,403
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845
Hamilton	1	6,090	5,991	5,784	5,599	2,200	5,300	5,100	5,100	5,903
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,194
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Jefferson	1	4,430	6,514	6,214	4,102	4,095	n/a	4,241	2,546	5,279
Saline	2	5,697	5,699	5,596	5,499	5,100	4,900	4,498	4,300	5,465
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,074

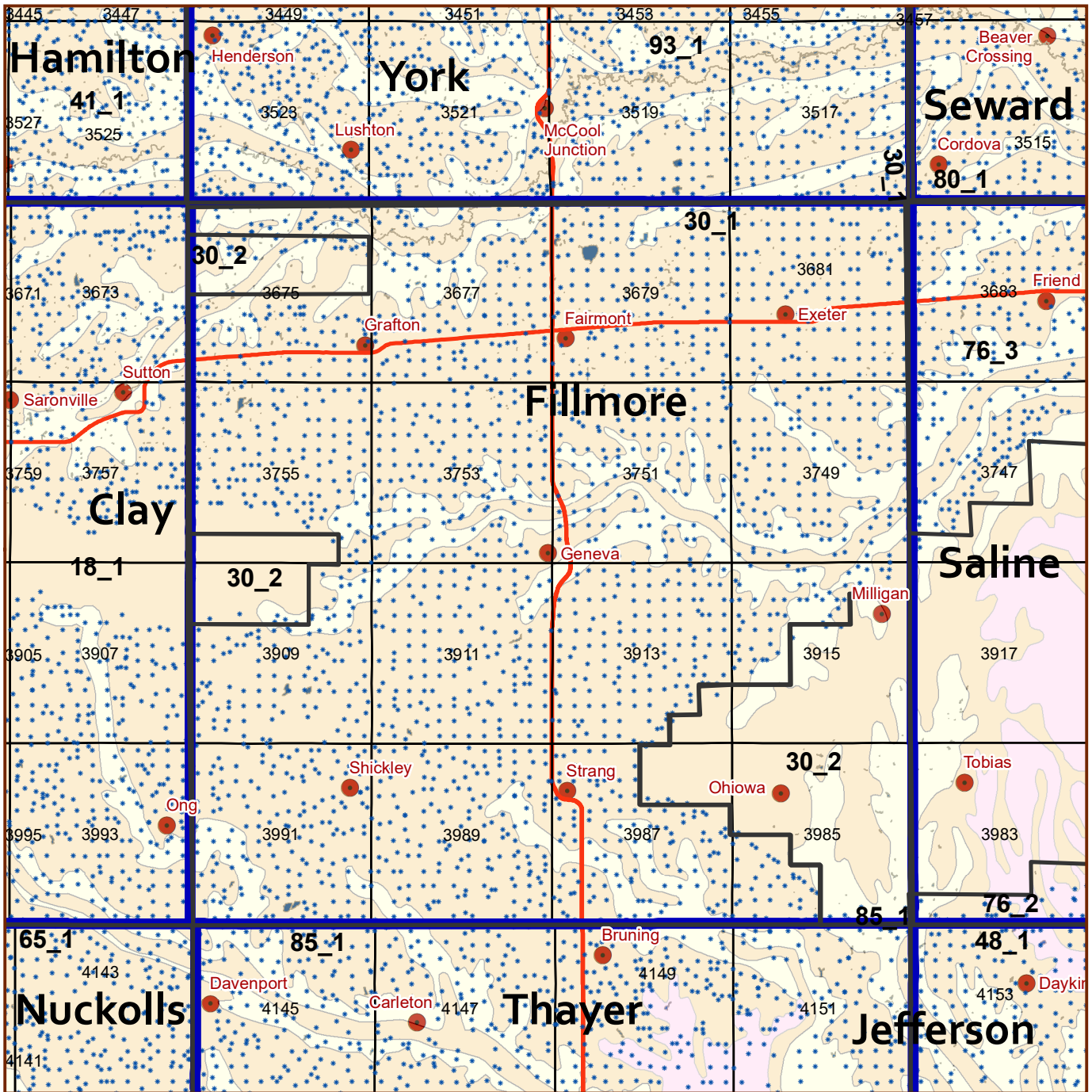
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
York	1	4,800	4,994	4,500	4,500	4,397	n/a	4,400	4,400	4,692
Seward	1	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,900	4,598
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,597
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841
Hamilton	1	4,900	4,900	4,800	4,800	4,700	4,700	4,600	4,600	4,834
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Jefferson	1	3,245	4,759	4,649	2,620	n/a	2,620	2,730	1,626	3,530
Saline	2	3,699	3,598	3,548	3,447	3,300	3,200	3,199	3,150	3,495
Saline	1	3,498	3,499	3,398	3,399	3,295	3,273	3,089	3,082	3,377

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
York	1	1,621	1,622	1,606	1,600	n/a	n/a	n/a	1,316	1,611
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,698
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Jefferson	1	1,580	1,567	1,600	1,600	n/a	n/a	n/a	1,600	1,587
Saline	2	1,818	1,815	1,795	n/a	n/a	n/a	n/a	1,425	1,804
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1,429	n/a	381
York	1	800	n/a	600
Seward	1	2,548	802	100
Saline	3	1,772	n/a	107
Thayer	1	2,297	n/a	200
Clay	1	1,254	n/a	500
Hamilton	1	n/a	n/a	900
Fillmore	2	1,409	n/a	626
Clay	1	1,254	n/a	500
Thayer	1	2,297	n/a	200
Jefferson	1	n/a	n/a	200
Saline	2	1,801	n/a	100
Saline	1	1,802	n/a	100

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

FILLMORE COUNTY



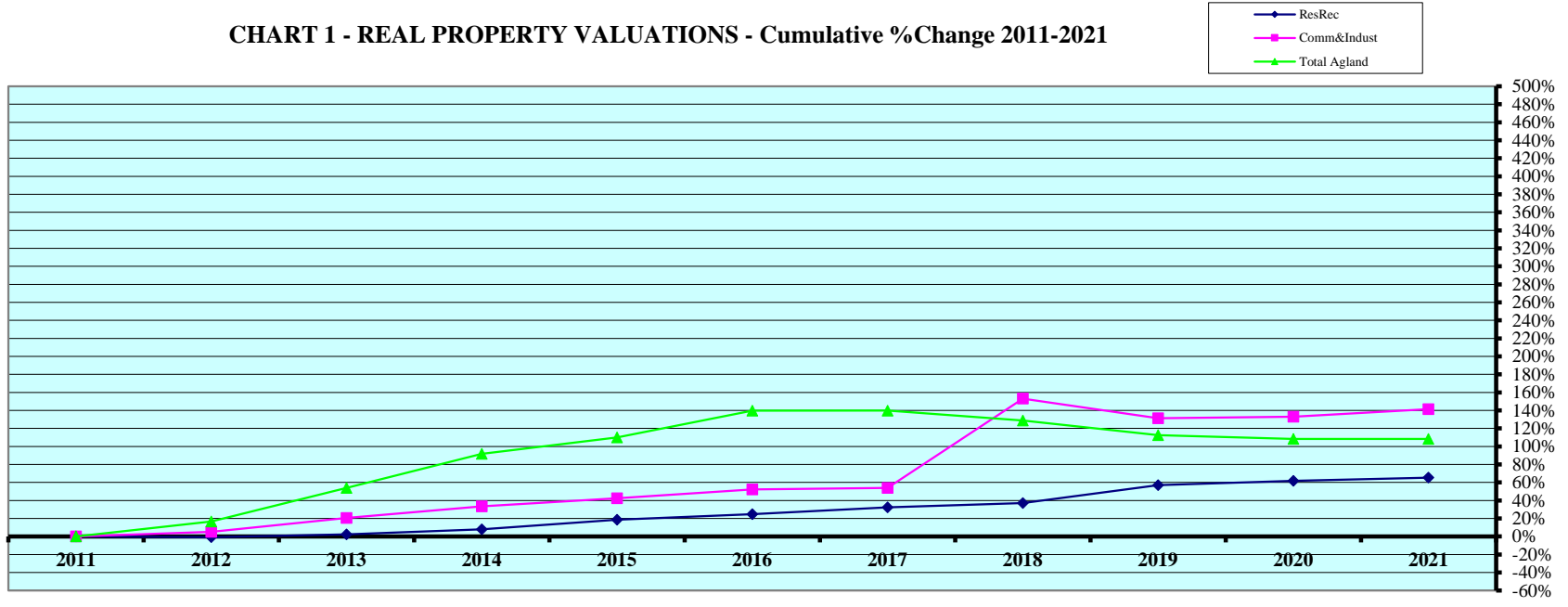
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



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
2011	140,522,840	-	-	-	50,677,280	-	-	-	850,782,210	-	-	-
2012	139,347,735	-1,175,105	-0.84%	-0.84%	53,334,845	2,657,565	5.24%	5.24%	991,174,565	140,392,355	16.50%	16.50%
2013	143,949,733	4,601,998	3.30%	2.44%	61,133,962	7,799,117	14.62%	20.63%	1,308,528,885	317,354,320	32.02%	53.80%
2014	151,618,607	7,668,874	5.33%	7.90%	67,672,165	6,538,203	10.69%	33.54%	1,631,796,795	323,267,910	24.70%	91.80%
2015	166,481,550	14,862,943	9.80%	18.47%	72,170,510	4,498,345	6.65%	42.41%	1,785,836,815	154,040,020	9.44%	109.91%
2016	175,437,795	8,956,245	5.38%	24.85%	77,190,125	5,019,615	6.96%	52.32%	2,040,379,140	254,542,325	14.25%	139.82%
2017	185,833,450	10,395,655	5.93%	32.24%	77,983,705	793,580	1.03%	53.88%	2,040,688,725	309,585	0.02%	139.86%
2018	192,751,235	6,917,785	3.72%	37.17%	128,246,830	50,263,125	64.45%	153.07%	1,947,529,505	-93,159,220	-4.57%	128.91%
2019	220,560,420	27,809,185	14.43%	56.96%	117,253,525	-10,993,305	-8.57%	131.37%	1,808,953,375	-138,576,130	-7.12%	112.62%
2020	227,282,645	6,722,225	3.05%	61.74%	118,023,332	769,807	0.66%	132.89%	1,772,430,190	-36,523,185	-2.02%	108.33%
2021	232,296,760	5,014,115	2.21%	65.31%	122,399,732	4,376,400	3.71%	141.53%	1,773,002,620	572,430	0.03%	108.40%

Rate Annual %chg: Residential & Recreational **5.15%**

Commercial & Industrial **9.22%**

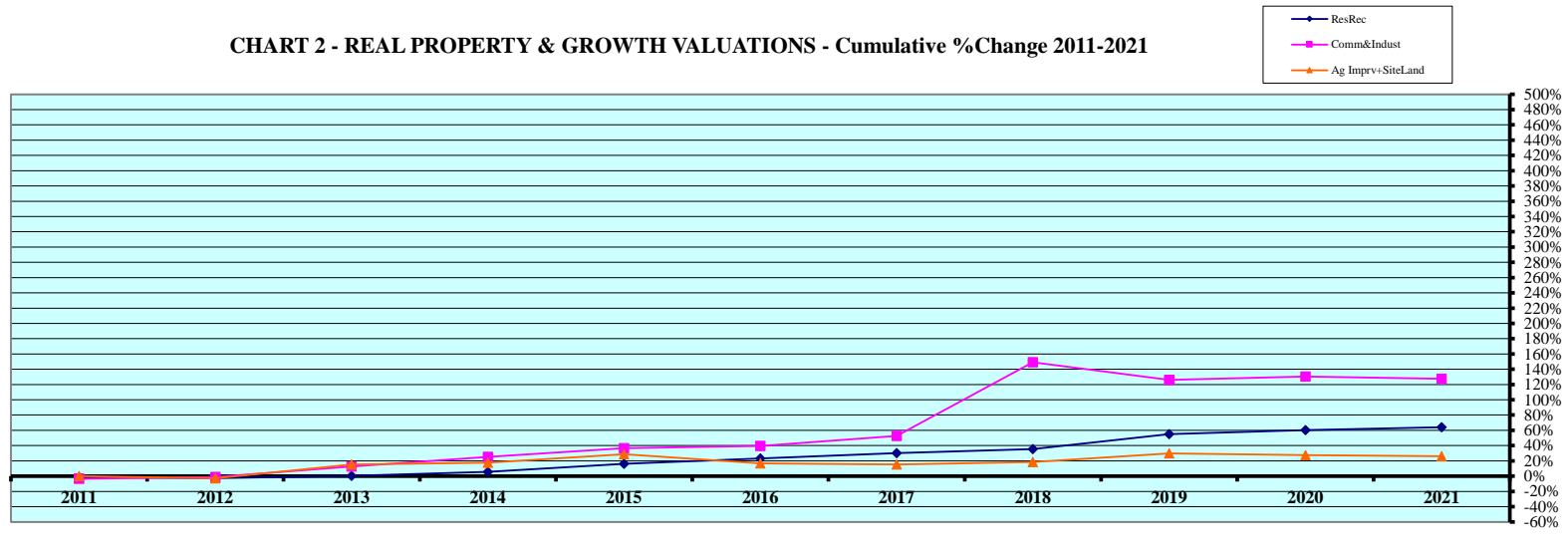
Agricultural Land **7.62%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



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	
2011	140,522,840	1,887,680	1.34%	138,635,160	-	-1.34%	50,677,280	1,787,200	3.53%	48,890,080	-	-3.53%	
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	-2.62%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	-0.97%	
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	0.44%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	12.73%	
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	5.59%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	25.18%	
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	16.20%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	36.50%	
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	23.00%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	39.42%	
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	30.26%	77,983,705	581,975	0.75%	77,401,730	0.27%	52.73%	
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	35.48%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	149.11%	
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	54.88%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	126.08%	
2020	227,282,645	2,055,895	0.90%	225,226,750	2.12%	60.28%	118,023,332	1,325,115	1.12%	116,698,217	-0.47%	130.28%	
2021	232,296,760	1,752,480	0.75%	230,544,280	1.44%	64.06%	122,399,732	7,065,360	5.77%	115,334,372	-2.28%	127.59%	
Rate Ann%chg	5.15%			Resid & Recreat w/o growth			9.22%			C & I w/o growth			5.88%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	63,003,791	-	-
2012	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	62,906,474	-2.81%	-2.81%
2013	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	74,531,401	9.78%	15.15%
2014	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806	-2.71%	17.72%
2015	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	2.85%	28.63%
2016	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	16.68%
2017	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	15.17%
2018	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	18.45%
2019	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	29.75%
2020	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	82,522,285	-4.89%	27.49%
2021	27,744,710	56,894,760	84,639,470	2,978,490	3.52%	81,660,980	-3.45%	26.16%
Rate Ann%chg	-1.57%	5.85%	2.72%	Ag Imprv+Site w/o growth			-1.52%	

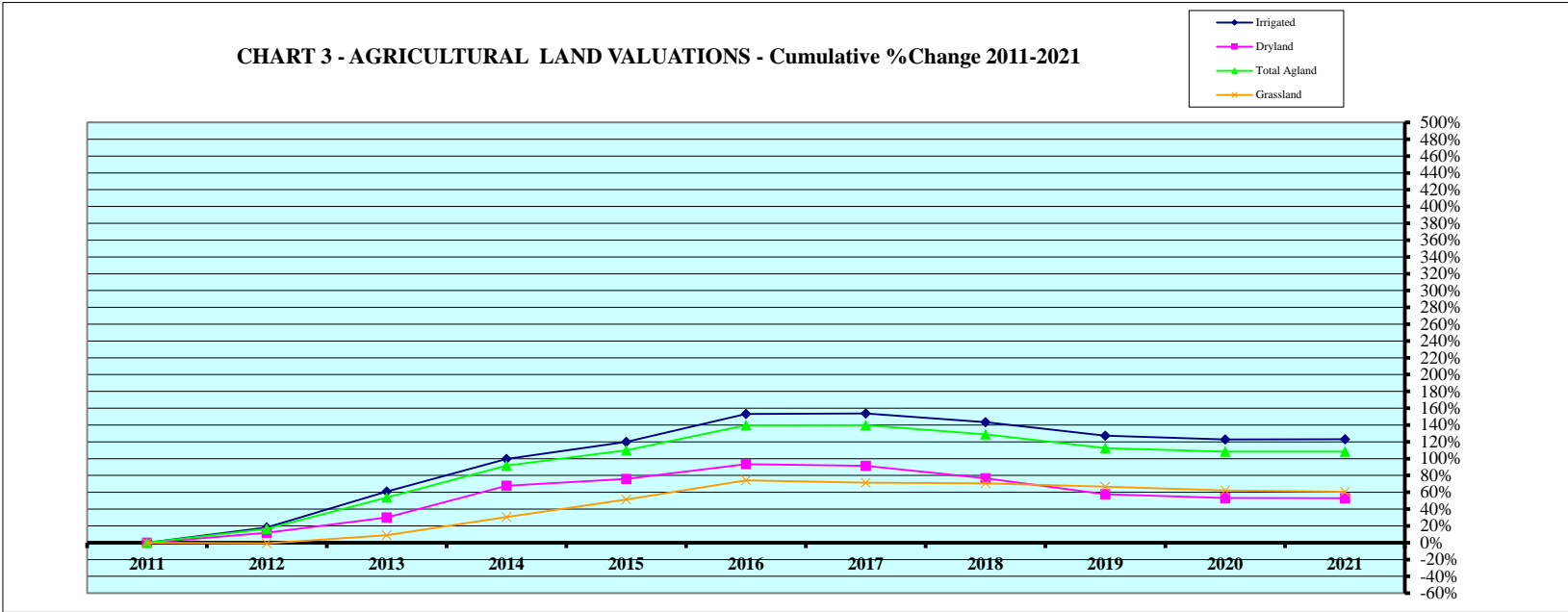
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 30
County FILLMORE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	668,040,405	-	-	-	161,039,905	-	-	-	21,056,625	-	-	-
2012	789,425,535	121,385,130	18.17%	18.17%	180,007,610	18,967,705	11.78%	11.78%	20,904,405	-152,220	-0.72%	-0.72%
2013	1,075,469,440	286,043,905	36.23%	60.99%	209,264,815	29,257,205	16.25%	29.95%	22,943,115	2,038,710	9.75%	8.96%
2014	1,333,514,770	258,045,330	23.99%	99.62%	269,950,525	60,685,710	29.00%	67.63%	27,499,205	4,556,090	19.86%	30.60%
2015	1,469,480,735	135,965,965	10.20%	119.97%	283,454,800	13,504,275	5.00%	76.02%	31,865,180	4,365,975	15.88%	51.33%
2016	1,691,182,320	221,701,585	15.09%	153.16%	311,529,860	28,075,060	9.90%	93.45%	36,678,345	4,813,165	15.10%	74.19%
2017	1,695,259,955	4,077,635	0.24%	153.77%	308,349,325	-3,180,535	-1.02%	91.47%	36,114,610	-563,735	-1.54%	71.51%
2018	1,626,145,485	-69,114,470	-4.08%	143.42%	284,545,770	-23,803,555	-7.72%	76.69%	35,926,980	-187,630	-0.52%	70.62%
2019	1,518,158,175	-107,987,310	-6.64%	127.26%	253,853,345	-30,692,425	-10.79%	57.63%	35,107,905	-819,075	-2.28%	66.73%
2020	1,489,323,500	-28,834,675	-1.90%	122.94%	246,717,940	-7,135,405	-2.81%	53.20%	34,149,700	-958,205	-2.73%	62.18%
2021	1,490,596,995	1,273,495	0.09%	123.13%	246,329,230	-388,710	-0.16%	52.96%	33,795,425	-354,275	-1.04%	60.50%

Rate Ann.%chg: Irrigated **8.36%** Dryland **4.34%** Grassland **4.84%**

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
2011	170,735	-	-	-	474,540	-	-	-	850,782,210	-	-	-
2012	307,530	136,795	80.12%	80.12%	529,485	54,945	11.58%	11.58%	991,174,565	140,392,355	16.50%	16.50%
2013	321,870	14,340	4.66%	88.52%	529,645	160	0.03%	11.61%	1,308,528,885	317,354,320	32.02%	53.80%
2014	322,100	230	0.07%	88.65%	510,195	-19,450	-3.67%	7.51%	1,631,796,795	323,267,910	24.70%	91.80%
2015	603,870	281,770	87.48%	253.69%	432,230	-77,965	-15.28%	-8.92%	1,785,836,815	154,040,020	9.44%	109.91%
2016	617,720	13,850	2.29%	261.80%	370,895	-61,335	-14.19%	-21.84%	2,040,379,140	254,542,325	14.25%	139.82%
2017	594,700	-23,020	-3.73%	248.32%	370,135	-760	-0.20%	-22.00%	2,040,688,725	309,585	0.02%	139.86%
2018	601,455	6,755	1.14%	252.27%	309,815	-60,320	-16.30%	-34.71%	1,947,529,505	-93,159,220	-4.57%	128.91%
2019	1,551,310	949,855	157.93%	808.61%	282,630	-27,175	-8.77%	-40.44%	1,808,953,375	-138,576,130	-7.12%	112.62%
2020	1,566,580	15,270	0.98%	817.55%	672,470	389,830	137.92%	41.71%	1,772,430,190	-36,523,185	-2.02%	108.33%
2021	1,560,745	-5,835	-0.37%	814.13%	720,225	47,755	7.10%	51.77%	1,773,002,620	572,430	0.03%	108.40%

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

Rate Ann.%chg: Total Agric Land **7.62%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	530,646,470	223,806	2,371			144,535,050	89,785	1,610			81,700,995	133,333	613		
2012	667,724,025	224,800	2,970	25.28%	25.28%	161,160,510	89,060	1,810	12.41%	12.41%	89,688,965	135,300	663	8.18%	9.46%
2013	789,678,715	227,022	3,478	17.11%	46.71%	179,658,315	87,231	2,060	13.82%	27.94%	89,574,800	130,628	686	3.44%	13.24%
2014	1,073,941,380	229,606	4,677	34.47%	97.27%	209,916,770	85,219	2,463	19.60%	53.02%	97,239,960	127,646	762	11.09%	25.80%
2015	1,331,694,210	234,627	5,676	21.35%	139.38%	271,500,890	80,750	3,362	36.50%	108.86%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,469,280,205	237,952	6,175	8.79%	160.42%	284,811,475	77,823	3,660	8.85%	127.34%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,692,884,840	239,306	7,074	14.57%	198.36%	311,512,895	76,766	4,058	10.88%	152.08%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,695,077,885	239,617	7,074	0.00%	198.36%	308,430,595	76,021	4,057	-0.02%	152.03%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,626,249,400	240,069	6,774	-4.24%	185.70%	284,678,755	75,630	3,764	-7.22%	133.82%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,518,121,675	241,966	6,274	-7.38%	164.62%	254,086,535	73,415	3,461	-8.05%	114.99%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,488,897,475	242,332	6,144	-2.07%	159.13%	246,863,995	73,016	3,381	-2.31%	110.02%	34,271,455	23,553	1,455	12.86%	137.46%

Rate Annual %chg Average Value/Acre: **9.99%**

7.70%

9.03%

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
2011	295,610	2,678	110			418,770	557	752			697,230,125	343,869	2,028		
2012	307,390	2,796	110	-0.40%	-0.40%	409,370	548	747	-0.71%	-0.71%	850,619,805	343,832	2,474	22.01%	22.01%
2013	306,560	2,788	110	0.03%	-0.37%	408,580	547	747	-0.01%	-0.72%	990,792,170	343,859	2,881	16.47%	42.11%
2014	306,750	2,790	110	-0.01%	-0.38%	395,105	509	777	3.99%	3.24%	990,792,170	344,075	3,800	31.90%	87.44%
2015	319,330	2,915	110	-0.35%	-0.73%	375,745	485	775	-0.22%	3.02%	1,631,507,350	344,120	4,741	24.75%	133.83%
2016	607,470	2,970	205	86.72%	85.35%	357,795	456	785	1.26%	4.32%	1,786,986,490	343,934	5,196	9.59%	156.25%
2017	618,375	3,035	204	-0.40%	84.60%	370,895	491	755	-3.81%	0.34%	2,041,976,580	344,135	5,934	14.20%	192.64%
2018	595,980	2,942	203	-0.58%	83.53%	369,975	490	755	-0.01%	0.33%	2,040,659,150	343,336	5,944	0.17%	193.14%
2019	594,520	2,935	203	-0.01%	83.51%	370,225	490	755	0.00%	0.33%	1,947,915,750	343,287	5,674	-4.53%	179.85%
2020	1,550,300	3,779	410	102.56%	271.71%	284,330	384	741	-1.90%	-1.57%	1,809,241,605	343,202	5,272	-7.10%	159.99%
2021	1,541,680	3,777	408	-0.51%	269.81%	707,110	593	1,193	61.14%	58.61%	1,772,281,715	343,272	5,163	-2.06%	154.63%

30
FILLMORE

Rate Annual %chg Average Value/Acre: **9.80%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
5,551	FILLMORE	115,411,202	25,334,326	22,572,128	232,296,760	77,898,762	44,500,970	0	1,773,002,620	27,653,150	58,385,008	0	2,377,054,926
cnty sectorvalue % of total value:		4.86%	1.07%	0.95%	9.77%	3.28%	1.87%		74.59%	1.16%	2.46%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	4,500,761	811,746	1,056,676	22,776,265	6,181,705	0	0	122,250	18,000	6,435	0	35,473,838
10.65%	%sector of county sector	3.90%	3.20%	4.68%	9.80%	7.94%			0.01%	0.07%	0.01%		1.49%
	%sector of municipality	12.69%	2.29%	2.98%	64.21%	17.43%			0.34%	0.05%	0.02%		100.00%
560	FAIRMONT	35,661,435	1,073,573	2,086,125	15,474,695	6,075,865	33,315,975	0	308,075	0	15,160	0	94,010,903
10.09%	%sector of county sector	30.90%	4.24%	9.24%	6.66%	7.80%	74.87%		0.02%		0.03%		3.95%
	%sector of municipality	37.93%	1.14%	2.22%	16.46%	6.46%	35.44%		0.33%		0.02%		100.00%
2,217	GENEVA	5,496,338	1,782,004	137,830	91,335,330	25,109,532	7,499,985	0	400,325	330,230	0	0	132,091,574
39.94%	%sector of county sector	4.76%	7.03%	0.61%	39.32%	32.23%	16.85%		0.02%	1.19%			5.56%
	%sector of municipality	4.16%	1.35%	0.10%	69.15%	19.01%	5.68%		0.30%	0.25%			100.00%
126	GRAFTON	82,600	335,226	627,391	3,503,930	2,902,315	0	0	211,815	0	40,670	0	7,703,947
2.27%	%sector of county sector	0.07%	1.32%	2.78%	1.51%	3.73%			0.01%		0.07%		0.32%
	%sector of municipality	1.07%	4.35%	8.14%	45.48%	37.67%			2.75%		0.53%		100.00%
285	MILLIGAN	538,511	257,066	19,915	8,208,330	6,877,410	0	0	0	0	0	0	15,901,232
5.13%	%sector of county sector	0.47%	1.01%	0.09%	3.53%	8.83%							0.67%
	%sector of municipality	3.39%	1.62%	0.13%	51.62%	43.25%							100.00%
115	OHIOWA	9,400	240,969	6,679	1,523,520	4,069,630	0	0	32,275	0	0	0	5,882,473
2.07%	%sector of county sector	0.01%	0.95%	0.03%	0.66%	5.22%			0.00%				0.25%
	%sector of municipality	0.16%	4.10%	0.11%	25.90%	69.18%			0.55%				100.00%
341	SHICKLEY	275,954	274,626	8,828	14,306,125	2,791,465	189,455	0	27,470	0	0	0	17,873,923
6.14%	%sector of county sector	0.24%	1.08%	0.04%	6.16%	3.58%	0.24%		0.04%				22.95%
	%sector of municipality	1.54%	1.54%	0.05%	80.04%	15.62%	1.06%		0.15%				100.00%
29	STRANG	664,203	101,787	354	580,140	422,845	0	0	6,020	78,370	34,545	0	1,888,264
0.52%	%sector of county sector	0.58%	0.40%	0.00%	0.25%	0.54%			0.01%	0.18%	0.08%		4.24%
	%sector of municipality	35.18%	5.39%	0.02%	30.72%	22.39%			0.32%	4.15%	1.83%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
4,264	Total Municipalities	47,229,202	4,876,997	3,943,798	157,708,335	54,430,767	41,005,415	0	1,108,230	426,600	96,810	0	310,826,154
76.81%	%all municip.sectors of cnty	40.92%	19.25%	17.47%	67.89%	69.87%	92.14%		0.06%	1.54%	0.17%		13.08%

Total Real Property Sum Lines 17, 25, & 30	Records : 6,953	Value : 2,239,908,120	Growth 10,358,330	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	313	1,514,870	53	999,330	300	5,616,125	666	8,130,325	
02. Res Improve Land	1,937	11,186,100	57	969,285	302	5,354,625	2,296	17,510,010	
03. Res Improvements	1,944	165,472,290	62	10,642,675	320	54,041,273	2,326	230,156,238	
04. Res Total	2,257	178,173,260	115	12,611,290	620	65,012,023	2,992	255,796,573	4,626,540
% of Res Total	75.43	69.65	3.84	4.93	20.72	25.42	43.03	11.42	44.66
05. Com UnImp Land	64	309,022	12	305,465	7	582,010	83	1,196,497	
06. Com Improve Land	405	2,775,100	38	1,217,870	22	719,755	465	4,712,725	
07. Com Improvements	414	56,514,965	39	8,238,540	36	9,947,665	489	74,701,170	
08. Com Total	478	59,599,087	51	9,761,875	43	11,249,430	572	80,610,392	3,118,265
% of Com Total	83.57	73.93	8.92	12.11	7.52	13.96	8.23	3.60	30.10
09. Ind UnImp Land	1	55,800	1	30,830	0	0	2	86,630	
10. Ind Improve Land	3	1,815,380	10	610,665	0	0	13	2,426,045	
11. Ind Improvements	2	29,045,870	10	9,600,465	0	0	12	38,646,335	
12. Ind Total	3	30,917,050	11	10,241,960	0	0	14	41,159,010	0
% of Ind Total	21.43	75.12	78.57	24.88	0.00	0.00	0.20	1.84	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	2,257	178,173,260	115	12,611,290	620	65,012,023	2,992	255,796,573	4,626,540
% of Res & Rec Total	75.43	69.65	3.84	4.93	20.72	25.42	43.03	11.42	44.66
Com & Ind Total	481	90,516,137	62	20,003,835	43	11,249,430	586	121,769,402	3,118,265
% of Com & Ind Total	82.08	74.33	10.58	16.43	7.34	9.24	8.43	5.44	30.10
17. Taxable Total	2,738	268,689,397	177	32,615,125	663	76,261,453	3,578	377,565,975	7,744,805
% of Taxable Total	76.52	71.16	4.95	8.64	18.53	20.20	51.46	16.86	74.77

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	250,900	1	305,085	13,750,265
20. Industrial	1	753,580	13,288,820	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	344,260	3	671,640	14,345,425
20. Industrial	0	0	0	1	753,580	13,288,820
21. Other	0	0	0	0	0	0
22. Total Sch II				4	1,425,220	27,634,245

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	210	33	82	325

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	47	697,025	291	129,248,230	2,329	1,288,320,735	2,667	1,418,265,990
28. Ag-Improved Land	5	116,285	66	35,629,510	549	335,311,635	620	371,057,430
29. Ag Improvements	5	159,335	69	7,265,535	634	65,593,855	708	73,018,725

30. Ag Total					3,375	1,862,342,145
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	18,000	2	2.00	36,000	
32. HomeSite Improv Land	1	1.00	18,000	24	25.00	450,000	
33. HomeSite Improvements	1	0.00	60,370	24	0.00	1,840,230	
34. HomeSite Total							
35. FarmSite UnImp Land	5	4.43	36,435	32	69.39	194,245	
36. FarmSite Improv Land	5	5.45	24,525	61	201.78	809,225	
37. FarmSite Improvements	5	0.00	98,965	66	0.00	5,425,305	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	246	598.63	0	
40. Other- Non Ag Use	3	4.11	16,440	1	18.97	75,880	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	19	19.00	342,000	22	22.00	396,000	
32. HomeSite Improv Land	260	262.00	4,716,000	285	288.00	5,184,000	
33. HomeSite Improvements	266	0.00	19,885,510	291	0.00	21,786,110	215,125
34. HomeSite Total				313	310.00	27,366,110	
35. FarmSite UnImp Land	181	423.45	1,221,860	218	497.27	1,452,540	
36. FarmSite Improv Land	504	1,705.21	6,787,705	570	1,912.44	7,621,455	
37. FarmSite Improvements	607	0.00	45,708,345	678	0.00	51,232,615	2,398,400
38. FarmSite Total				896	2,409.71	60,306,610	
39. Road & Ditches	2,623	7,257.00	0	2,869	7,855.63	0	
40. Other- Non Ag Use	0	0.00	0	4	23.08	92,320	
41. Total Section VI				1,209	10,598.42	87,765,040	2,613,525

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	456,075
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	1,974,840	7	893.32	2,430,915

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,779.51	2.87%	44,066,815	3.04%	6,500.00
46. 1A	62,116.66	26.28%	391,334,980	26.96%	6,300.00
47. 2A1	107,347.45	45.42%	665,554,160	45.84%	6,200.00
48. 2A	32,938.93	13.94%	200,927,475	13.84%	6,100.00
49. 3A1	3.88	0.00%	22,890	0.00%	5,899.48
50. 3A	16,551.91	7.00%	92,690,620	6.38%	5,600.00
51. 4A1	7,532.53	3.19%	40,675,690	2.80%	5,400.00
52. 4A	3,081.83	1.30%	16,487,950	1.14%	5,350.05
53. Total	236,352.70	100.00%	1,451,760,580	100.00%	6,142.35
Dry					
54. 1D1	1,704.10	4.55%	6,398,930	4.95%	3,755.02
55. 1D	10,031.75	26.77%	36,616,130	28.31%	3,650.02
56. 2D1	15,064.16	40.19%	51,218,095	39.59%	3,400.00
57. 2D	5,907.35	15.76%	20,084,960	15.53%	3,399.99
58. 3D1	1,758.60	4.69%	5,803,400	4.49%	3,300.01
59. 3D	217.20	0.58%	673,310	0.52%	3,099.95
60. 4D1	1,729.67	4.61%	5,361,975	4.15%	3,100.00
61. 4D	1,066.98	2.85%	3,200,940	2.47%	3,000.00
62. Total	37,479.81	100.00%	129,357,740	100.00%	3,451.40
Grass					
63. 1G1	7,305.01	50.67%	10,957,515	52.06%	1,500.00
64. 1G	1,337.34	9.28%	2,006,010	9.53%	1,500.00
65. 2G1	5,757.74	39.93%	8,060,875	38.29%	1,400.01
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17.98	0.12%	25,170	0.12%	1,399.89
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	14,418.07	100.00%	21,049,570	100.00%	1,459.94
Irrigated Total					
Irrigated Total	236,352.70	80.87%	1,451,760,580	90.50%	6,142.35
Dry Total					
Dry Total	37,479.81	12.82%	129,357,740	8.06%	3,451.40
Grass Total					
Grass Total	14,418.07	4.93%	21,049,570	1.31%	1,459.94
72. Waste	3,511.68	1.20%	1,337,010	0.08%	380.73
73. Other	491.03	0.17%	639,400	0.04%	1,302.16
74. Exempt	287.13	0.10%	0	0.00%	0.00
75. Market Area Total	292,253.29	100.00%	1,604,144,300	100.00%	5,488.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,334.36	19.55%	8,673,340	20.51%	6,500.00
46. 1A	1,746.88	25.59%	11,005,360	26.03%	6,300.01
47. 2A1	2,270.34	33.26%	14,076,115	33.29%	6,200.00
48. 2A	819.89	12.01%	5,001,335	11.83%	6,100.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.03	3.77%	1,387,955	3.28%	5,399.97
51. 4A1	225.20	3.30%	1,216,075	2.88%	5,399.98
52. 4A	172.66	2.53%	923,735	2.18%	5,350.02
53. Total	6,826.36	100.00%	42,283,915	100.00%	6,194.21
Dry					
54. 1D1	1,763.74	5.06%	6,093,735	5.29%	3,455.01
55. 1D	9,123.67	26.16%	31,066,150	26.96%	3,405.01
56. 2D1	14,861.97	42.61%	49,787,780	43.20%	3,350.01
57. 2D	4,961.46	14.23%	15,876,660	13.78%	3,200.00
58. 3D1	2,278.92	6.53%	6,950,705	6.03%	3,050.00
59. 3D	36.28	0.10%	110,665	0.10%	3,050.30
60. 4D1	1,348.73	3.87%	3,978,810	3.45%	2,950.04
61. 4D	501.95	1.44%	1,380,565	1.20%	2,750.40
62. Total	34,876.72	100.00%	115,245,070	100.00%	3,304.36
Grass					
63. 1G1	3,286.25	37.76%	4,929,375	39.13%	1,500.00
64. 1G	869.38	9.99%	1,304,070	10.35%	1,500.00
65. 2G1	4,546.77	52.25%	6,365,455	50.52%	1,399.99
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,702.40	100.00%	12,598,900	100.00%	1,447.75
Irrigated Total					
Irrigated Total	6,826.36	13.42%	42,283,915	24.81%	6,194.21
Dry Total					
Dry Total	34,876.72	68.56%	115,245,070	67.62%	3,304.36
Grass Total					
Grass Total	8,702.40	17.11%	12,598,900	7.39%	1,447.75
72. Waste	357.88	0.70%	224,165	0.13%	626.37
73. Other	107.22	0.21%	80,755	0.05%	753.17
74. Exempt	39.40	0.08%	0	0.00%	0.00
75. Market Area Total	50,870.58	100.00%	170,432,805	100.00%	3,350.32

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	65.97	408,005	21,504.97	132,257,315	221,608.12	1,361,379,175	243,179.06	1,494,044,495
77. Dry Land	76.11	265,225	8,301.49	27,922,650	63,978.93	216,414,935	72,356.53	244,602,810
78. Grass	18.44	26,680	1,894.89	2,727,975	21,207.14	30,893,815	23,120.47	33,648,470
79. Waste	0.00	0	368.95	214,985	3,500.61	1,346,190	3,869.56	1,561,175
80. Other	0.00	0	153.56	189,465	444.69	530,690	598.25	720,155
81. Exempt	51.53	0	198.81	0	76.19	0	326.53	0
82. Total	160.52	699,910	32,223.86	163,312,390	310,739.49	1,610,564,805	343,123.87	1,774,577,105

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	243,179.06	70.87%	1,494,044,495	84.19%	6,143.80
Dry Land	72,356.53	21.09%	244,602,810	13.78%	3,380.52
Grass	23,120.47	6.74%	33,648,470	1.90%	1,455.35
Waste	3,869.56	1.13%	1,561,175	0.09%	403.45
Other	598.25	0.17%	720,155	0.04%	1,203.77
Exempt	326.53	0.10%	0	0.00%	0.00
Total	343,123.87	100.00%	1,774,577,105	100.00%	5,171.83

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 N/a Or Error	1	11,100	1	18,000	1	69,355	2	98,455	0
83.2 Exeter	62	427,610	285	2,009,170	285	20,526,170	347	22,962,950	151,435
83.3 Fairmont	47	236,235	253	1,148,465	253	14,480,555	300	15,865,255	133,440
83.4 Geneva	85	580,325	925	6,575,580	929	101,703,765	1,014	108,859,670	2,258,600
83.5 Grafton	23	38,580	68	124,950	69	4,315,625	92	4,479,155	0
83.6 Milligan	20	36,320	151	272,185	151	7,985,290	171	8,293,795	93,610
83.7 Ohiowa	41	72,550	73	108,410	73	1,370,175	114	1,551,135	2,780
83.8 Rural	349	6,574,170	354	6,256,800	377	63,785,298	726	76,616,268	1,964,625
83.9 Rural Ag	1	7,515	0	0	1	16,725	2	24,240	0
83.10 Shickley	19	114,285	164	957,785	165	15,393,440	184	16,465,510	22,050
83.11 Strang	18	31,635	22	38,665	22	509,840	40	580,140	0
84 Residential Total	666	8,130,325	2,296	17,510,010	2,326	230,156,238	2,992	255,796,573	4,626,540

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	0	0	1	753,580	9	90,000	9	843,580	0
85.2	Exeter	6	72,195	62	467,010	64	6,566,310	70	7,105,515	0
85.3	Fairmont	14	103,955	56	1,914,155	56	37,948,320	70	39,966,430	145,230
85.4	Geneva	25	448,417	179	2,113,875	181	29,549,695	206	32,111,987	1,265,950
85.5	Grafton	6	7,390	26	50,545	27	2,901,615	33	2,959,550	57,235
85.6	Milligan	3	4,585	37	97,565	37	7,235,255	40	7,337,405	491,165
85.7	Ohiowa	5	1,810	12	56,255	12	4,011,565	17	4,069,630	0
85.8	Rural	0	0	11	304,125	11	3,444,040	11	3,748,165	0
85.9	Rural Ag	7	582,010	31	861,915	38	17,533,405	45	18,977,330	1,089,610
85.10	Shickley	10	46,350	58	514,910	59	3,672,145	69	4,233,405	51,505
85.11	Strang	9	16,415	5	4,835	7	395,155	16	416,405	17,570
86	Commercial Total	85	1,283,127	478	7,138,770	501	113,347,505	586	121,769,402	3,118,265

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	7,212.45	51.30%	10,818,675	52.68%	1,500.00
88. 1G	1,324.62	9.42%	1,986,930	9.67%	1,500.00
89. 2G1	5,505.01	39.15%	7,707,060	37.53%	1,400.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.98	0.13%	25,170	0.12%	1,399.89
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	14,060.06	100.00%	20,537,835	100.00%	1,460.72
CRP					
96. 1C1	92.56	25.85%	138,840	27.13%	1,500.00
97. 1C	12.72	3.55%	19,080	3.73%	1,500.00
98. 2C1	252.73	70.59%	353,815	69.14%	1,399.97
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	358.01	100.00%	511,735	100.00%	1,429.39
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	14,060.06	97.52%	20,537,835	97.57%	1,460.72
CRP Total	358.01	2.48%	511,735	2.43%	1,429.39
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,418.07	100.00%	21,049,570	100.00%	1,459.94

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	3,276.77	38.19%	4,915,155	39.56%	1,500.00
88. 1G	867.99	10.12%	1,301,985	10.48%	1,500.00
89. 2G1	4,434.43	51.69%	6,208,180	49.96%	1,400.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,579.19	100.00%	12,425,320	100.00%	1,448.31
CRP					
96. 1C1	9.48	7.69%	14,220	8.19%	1,500.00
97. 1C	1.39	1.13%	2,085	1.20%	1,500.00
98. 2C1	112.34	91.18%	157,275	90.61%	1,399.99
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	123.21	100.00%	173,580	100.00%	1,408.81
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	8,579.19	98.58%	12,425,320	98.62%	1,448.31
CRP Total	123.21	1.42%	173,580	1.38%	1,408.81
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,702.40	100.00%	12,598,900	100.00%	1,447.75

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	232,296,760	255,796,573	23,499,813	10.12%	4,626,540	8.12%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,653,150	27,366,110	-287,040	-1.04%	215,125	-1.82%
04. Total Residential (sum lines 1-3)	259,949,910	283,162,683	23,212,773	8.93%	4,841,665	7.07%
05. Commercial	77,898,762	80,610,392	2,711,630	3.48%	3,118,265	-0.52%
06. Industrial	44,500,970	41,159,010	-3,341,960	-7.51%	0	-7.51%
07. Total Commercial (sum lines 5-6)	122,399,732	121,769,402	-630,330	-0.51%	3,118,265	-3.06%
08. Ag-Farmsite Land, Outbuildings	58,309,128	60,306,610	1,997,482	3.43%	2,398,400	-0.69%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	75,880	92,320	16,440	21.67%		
11. Total Non-Agland (sum lines 8-10)	58,385,008	60,398,930	2,013,922	3.45%	2,398,400	-0.66%
12. Irrigated	1,490,596,995	1,494,044,495	3,447,500	0.23%		
13. Dryland	246,329,230	244,602,810	-1,726,420	-0.70%		
14. Grassland	33,795,425	33,648,470	-146,955	-0.43%		
15. Wasteland	1,560,745	1,561,175	430	0.03%		
16. Other Agland	720,225	720,155	-70	-0.01%		
17. Total Agricultural Land	1,773,002,620	1,774,577,105	1,574,485	0.09%		
18. Total Value of all Real Property (Locally Assessed)	2,213,737,270	2,239,908,120	26,170,850	1.18%	10,358,330	0.71%

2022 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:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$262,550 Includes inter local agreement
7.	Adopted budget, or granted budget if different from above:
	\$262,550 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:
	\$3,000 Includes Lodging/Meals/Mileage
12.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	Micro Solve/MIPS/GAorks
3.	Personal Property software:
	County Solutions/MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
6.	Does the county have GIS software?
	Yes; gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecounty.org
8.	Who maintains the GIS software and maps?
	Assessor, staff, and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2017

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. Geneva does their own zoning.
4.	When was zoning implemented?
	2000

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	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

2022 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:																					
	Assessor and Staff																					
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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;">2</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;">3</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;">4</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;">5</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. (Grafton-2018)</td> </tr> <tr> <td style="text-align: center;">6</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></td> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td></td> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	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.	2	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.	3	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.	4	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.	5	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. (Grafton-2018)	6	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 OB	Agricultural Outbuildings		AG DW	Agricultural Dwellings
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	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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																	
	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.	How are rural residential site values developed?																																																	
	Based on sales and the cost of improvements to the site. (although the number of sales is limited)																																																	
8.	Are there form 191 applications on file?																																																	
	No																																																	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
	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.																																																	
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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 are 2017. Residences on agricultural parcels and agricultural buildings costs are 2015; Geneva is costed using 2017 cost tables; and all of the small towns and villages were costed using 2019 cost tables, with the exception of Grafton that was costed using 2017 cost tables. All of the agricultural residences and buildings were inspected during 2015. The land values were all either updated or affirmed. Land values were affirmed and were changed for 2019. Geneva lot values changed for 2017 using current sales.

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.

2022 Commercial Assessment Survey for Fillmore County

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	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.														
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2022 Agricultural Assessment Survey for Fillmore County

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	Assessor and Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
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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 methodology is used to determine market value?										
	Yes; The first acre for the home site at \$18,000, and the next 2 acres 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.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Feedlots were classified as intensive use, and a feedlot value was established.										
7.	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.										

7a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, we have feedlots, WRP, and CRP.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

FILLMORE COUNTY

Plan of Assessment – 2021

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 use in the county. (Per FSA maps)

Reports are systematically filed as required by law.

Real estate abstract is filed on or before March 19th. 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 completed, signed and returned to our office by June 30. Personal property forms are mailed by February 1st and must be filled out, signed and returned by May 1. Notice of valuation changes are mailed on or before June 1. Exempt property applications are mailed Dec.1, and must be completed, 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. Most unimproved parcels 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 do however, look 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 generally 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 2017/2018 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 who helps with reviews. The assessor and deputy assessor have completed continuing education classes to keep up with certification requirements and is certified through 2022. Money has been included in the budget for continuing education for this certification.

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 2021 abstract, the real property within Fillmore County is comprised of the following: 2,963 residential parcels of which 649 are unimproved, 572 commercial parcels of which 82 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,353 agricultural parcels of which 2,645 are unimproved. Among the improved agricultural parcels there are 299 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 332 and there are 3 parcels that have additional valuation responsibility (TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but are not 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 6902 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7237.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2021 abstract of assessment for real property is 2,216,685,114. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,216,685,114	7237
Personal Property Abstract (as of July 1, 2021)	142,497,580	1190
Railroad & Public Service Utilities (Certified by PA&T in 2020)	<u>42,417,344</u>	
<u>TOTAL</u>	<u>2,401,600,038</u>	

Homestead Exemption applications for 2021 were 199

Charitable exemption applications for 2021 were 33 excluding cemeteries.

Cadastral maps and the 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 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 2020-2021, while still maintaining the data from 1992 to current. Our 2021 records are currently up-to-date along with the 2021 values. We also try to update all photos for our town/village record cards as part of our review process. 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 2021:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	97%	15.01	104.71
Commercial	100 %	NA	NA
Agricultural Land	74%	16.23	101.98

OUR 3 YEAR PLAN IS AS FOLLOWS:

2022

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 (Per Permits)
Continue our 6-year systematic review of properties.

- Review Grafton and Shickley Villages/new photos
- Review Geneva City/ New Photos
- Maintain commercial inspection
- Pick up/Review (new photos)

2023

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 (Per Permits)
Continue our systematic review of properties.
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 6- year systematic review of property

- Possible review of Exeter/Fairmont
- Take new photos of both villages

2024

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 (Per Permits)
Continue our systematic review of properties.
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 6- year 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 using the 2015 Marshall & Swift costing. Took new photos.
Reviewed all rural acreages, rural homes and outbuildings for 2016 values using the 2015 Marshall & Swift costing. 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.**

- 2017** Review agricultural land for any changes in land areas and value.
New soil changes per NRCS. GIS added to land layer. Changes made in Admin.
Verify land usage with landowners (FSA maps) & NRD information.
Add new construction/removal of old buildings per permits
Continue our systematic review of property
Geneva City was out of the acceptable range for level of value. (85%)) Geneva was reviewed as part of the 6yr. review process using the 2015 Marshall & Swift cost tables
Adjustments made based on sales. Depreciation changes made due to condition. New photos taken.
In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.
- 2018** Reviewed agricultural land for any changes in land areas and value. (Adjusted land values to reflect the 2018 values)
Verified land usage with landowners (FSA maps) & NRD information.
Added new construction/removal of old buildings per permits
Continued our systematic review of property.
All Commercial property to be reviewed for compliance with the 6-year review process for implementation in 2019. New photos will be taken.
New aerial photos that were taken have been printed/re-numbered and compared to 2012 aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value that had no permits. Grafton Village was reviewed to meet statutory requirements. New photos taken.
- 2019** Reviewed Geneva City, new photos of sales & homes/ Review Exeter Village/new photos sales & homes/Review rural acreages/ photos

Changed lot values in some villages (Exeter, Fairmont, Shickley)
Review land use of Home Sites/ site acres per aerial imagery. Ran new tolerance sheets for all rural parcels. Commercial 6yr. review for all of the County. New photos taken. Lot Study completed & Commercial lot values changed in Exeter, Fairmont, and Shickley.

2020

Reviewed Milligan, Ohiowa and Strang as part of 6 yr. review. Fairmont was out of the statistical range at 90.79%. Fairmont was reviewed as well. New photos were taken as part of the review process. Lot values were changed in Ohiowa, Milligan and Strang based on a sales analysis.

Land use was verified as per NRD /FSA Maps for 2020 assessments.

LB372 required Assessors to change the Land Capability Groups. This was to be implemented by Jan. 1, 2020. Prior to these changes Fillmore County did not need to make any adjustments to land values looking at the statistical report. However, once the LB 372 changes were implemented a change in the counties LCG totals showed that an adjustment needed to be made. This helped Fillmore County to stay within the acceptable range.

New construction and the removal of old buildings was completed as per the permit process. Our systematic review of properties is continued and changes are noted in the permit system for the following year.

2021

Reviewed all rural homes/ Outbuildings as part of the 6-year review, using 2017 costing. Depr. was adjusted based on condition. Compared similar homes based on age and condition. New photos were taken.

Grafton lot values were adjusted to be more comparable to other villages based on the level & uniformity of other lot values in the county. (Grafton was the only village that had not had those value changes.)

Review of agricultural land sales indicated that the ag land values were well within the statistical range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner. Home Site Acres were adjusted from \$15,000/ac to \$18,000/ac to be more equalized with neighboring counties and based on the acreage sales in the county.

New construction/removal of all buildings was completed per permit process.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

We continue to scan old record cards.

New record cards are being replaced as many of them were getting full on the cover page where we note all ownership/valuation changes. New photos are taken and new photo jackets are placed on the new record cards.

2022 - Review Grafton Village/ Shickley Village
Take new photos