

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**FILLMORE COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

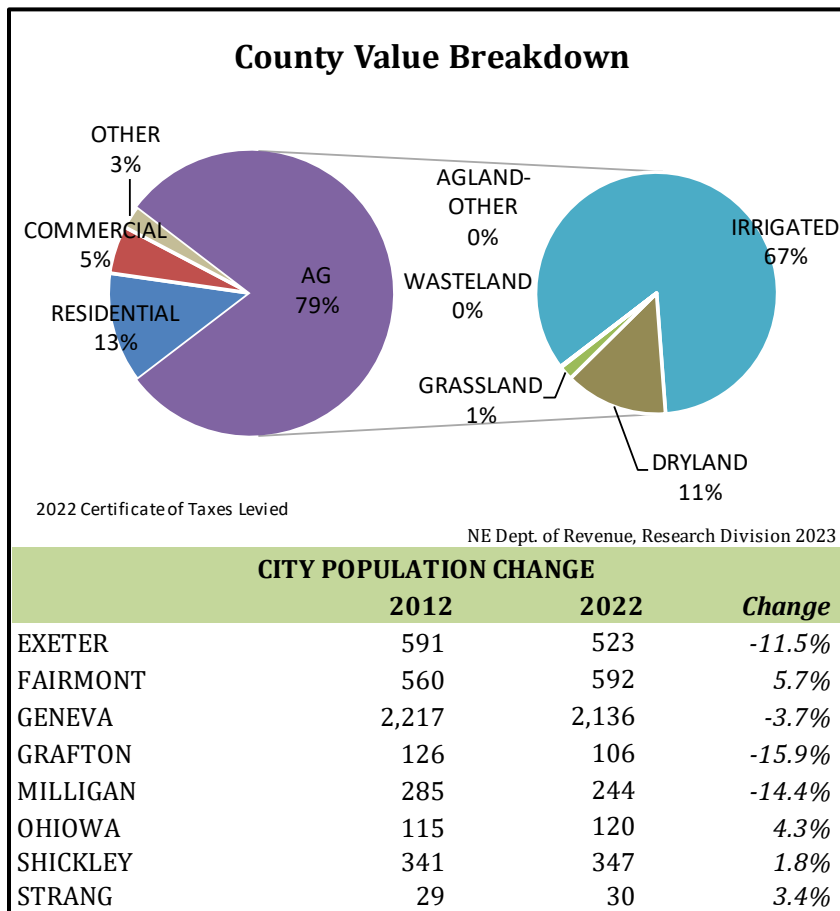
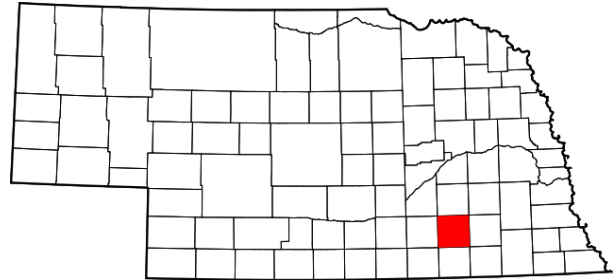
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*



## County Overview

With a total area of 575 square miles, Fillmore County has 5,546 residents, per the Census Bureau Quick Facts for 2021, a slight population decline from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$104,944 (2022 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 211 employer establishments with total employment of 1,672, a 2% decrease 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.

# 2023 Residential Correlation for Fillmore County

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## *Assessment Actions*

For the 2023 assessment year, Fairmont and Exeter were physically reviewed. All pick-up work was completed and put 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.

Sales verification and qualification processes are reviewed to determine if all arm's-length sales are made available for measurement. The usability rate for residential property is slightly lower than the state average. All arm's-length transactions have been made available for measurement purposes.

The examination of valuation groups is reviewed to ensure that economic differences are adequately identified and grouped. Currently, there are six valuation groups that are recognized by the county assessor. The valuation groups are generally stratified by the assessor locations, however, the smallest villages in the county have been combined as Valuation Group 5.

The Fillmore County Assessor is current with the required six-year inspection and review cycle. The county assessor and staff utilize a tracking file to physically inspect and review each parcel. Depreciation and costing tables date from 2017 through 2021. Lot studies, depending on the location, are also dated 2017 through 2021. The Fillmore County Assessor has 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.

| <b>Valuation Group</b> | <b>Description</b>                               |
|------------------------|--|
| 1                      | Geneva   |
| 2                      | Exeter   |
| 3                      | Fairmont   |
| 4                      | Shickley   |
| 5                      | Small Villages: Grafton, Milligan, Ohioa, Strang |
| 6                      | Rural  |

The residential statistical profile has 121 qualified sales representing all six valuation groups. All measures of central tendency are within the acceptable range. The COD and PRD are within the IAAO acceptable range. Each valuation group except Valuation Groups 5 and 6, have a sufficient number of sales for measurement and the median is within acceptable range for all valuation

## 2023 Residential Correlation for Fillmore County

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groups. Valuation Group 3 has a low COD and could indicate that sold properties are not being valued similarly to unsold ones. However, in the case of Fillmore County, the county assessor reported all residential parcels have been reviewed and appropriate adjustments made to ensure the counties depreciation models are established using categories of quality, condition, and year built. However, due to the limited number of sales within the valuation group, the depreciation model resulted in near-perfect assessments for all the sales. All indications support that, the county assessor has applied the model consistently to sold and unsold parcels to achieve equalization, a further review of the equalization of sold and unsold parcels will be conducted through the Assessment Practice Review.

Analysis of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 6% to the residential class.

### *Equalization and Quality of Assessment*

Based on all relevant information the quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

| VALUATION GROUP |       |        |       |          |       |        |
|-----------------|-------|--------|-------|----------|-------|--------|
| RANGE           | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    |
| 1               | 64    | 94.62  | 94.74 | 92.25    | 09.17 | 102.70 |
| 2               | 17    | 95.32  | 99.34 | 96.46    | 07.00 | 102.99 |
| 3               | 15    | 94.23  | 94.17 | 94.26    | 00.99 | 99.90  |
| 4               | 16    | 94.22  | 94.76 | 92.63    | 08.09 | 102.30 |
| 5               | 6     | 95.32  | 85.00 | 87.75    | 12.80 | 96.87  |
| 6               | 3     | 94.52  | 97.72 | 91.28    | 16.91 | 107.06 |
| ____ ALL ____   | 121   | 94.52  | 94.91 | 92.79    | 08.15 | 102.28 |

### *Level of Value*

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

# 2023 Commercial Correlation for Fillmore County

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## *Assessment Actions*

For the 2023 assessment year, the county assessor performed pick-up and review work for the commercial class.

## *Assessment Practice Review*

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

The review of sales qualification and verification process found that the usability rate of the commercial class for Fillmore County was below the statewide average but has improved significantly over the past five years. 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, except for Valuation Group 5 which combines the smaller villages within the county. Within the commercial class, properties tend to be reviewed and revalued in a single assessment year. The Fillmore County Assessor uses the costing tables through Marshall & Swift. Commercial properties were reviewed in 2018 for 2019 implementation using 2017 cost tables.

The Fillmore County Assessor is current with the six-year inspection and review cycle.

## *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 one valuation group.

| <b>Valuation Group</b> | <b>Description</b>                               |
|------------------------|--|
| 1                      | Geneva   |
| 2                      | Exeter   |
| 3                      | Fairmont   |
| 4                      | Shickley   |
| 5                      | Small Villages: Grafton, Milligan, Ohioa, Strang |
| 6                      | Rural  |

Review of the overall statistical profile of the commercial class shows 23 qualified sales with the median measure of central tendency within the acceptable range. The mean and weighted mean are below the range. The COD is acceptable while the PRD is slightly outside of the acceptable range. One high dollar sale is affecting these measures, with this sale hypothetically removed, the mean, weighted mean and PRD fall into the acceptable range, with the median staying the same.

## 2023 Commercial Correlation for Fillmore County

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Valuation Group 1 is the only group with a sufficient number of sales for measurement, with the median measure within the acceptable range. The remaining valuation groups have minimal sales; however, since the Fillmore County Assessor reappraises all commercial property in the same year, all valuation groups are equitably valued.

Review of the 2023 Abstract of Assessment Form 45 Compared to the 2022 Certificate of Taxes Levied (CTL) supports the reported assessment actions.

### *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               | 11    | 92.75  | 86.99  | 80.59    | 12.20 | 107.94 |
| 2               | 2     | 93.92  | 93.92  | 100.60   | 16.27 | 93.36  |
| 3               | 2     | 75.21  | 75.21  | 69.16    | 18.02 | 108.75 |
| 4               | 5     | 102.90 | 102.48 | 99.45    | 04.06 | 103.05 |
| 5               | 3     | 90.56  | 93.29  | 93.58    | 03.94 | 99.69  |
| ____ALL____     | 23    | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 |

### *Level of Value*

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

# 2023 Agricultural Correlation for Fillmore County

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## *Assessment Actions*

For the 2023 assessment year, the county assessor increased irrigated land 5%. Pick-up work and general maintenance were completed and placed on the assessment rolls.

## *Assessment Practice Review*

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.

One aspect of the review is the qualification of sales. Within the agricultural class, the usability rate is just below the statewide average. Review of the non-qualified sales roster supported that within the class, sales were excluded without apparent bias.

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

Land use is reviewed cyclically utilizing aerial imagery and was last completed in 2020. Agricultural homes and outbuildings were inspected during 2020. Costing and depreciation were updated in 2020. Home site values were also increased to \$18,000.

The required six-year inspection and review cycle is current. The county assessor has a written valuation methodology on file. There are no special valuation applications on file.

## *Description of Analysis*

A review of the statistics shows 55 qualified sales for the agricultural class. All three measures of central tendency are within the acceptable range as well as the COD which is within IAAO acceptable range. In the 80% Majority Land Use (MLU) irrigated land has 43 qualified sales in Market Area 1 and all measures of central tendency are acceptable. The dry land shows three sales combined in both Market Areas 1 and 2.

Review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) confirms the 5% increase to irrigated land as reported by the county assessor.

Fillmore County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains no sales. review of the assessed values establish by the county assessor supports that values were reduced.

## *Equalization and Quality of Assessment*

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

## 2023 Agricultural Correlation for Fillmore County

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Review of the statistical sample, comparable counties, and assessment practices indicate that Fillmore County has achieved equalization. The quality of assessment in the agricultural land class of property 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                | 43    | 73.75  | 72.52 | 69.44    | 17.08 | 104.44 |
| 1                     | 43    | 73.75  | 72.52 | 69.44    | 17.08 | 104.44 |
| <u>Dry</u>            |       |        |       |          |       |        |
| County                | 2     | 64.86  | 64.86 | 63.67    | 03.64 | 101.87 |
| 1                     | 1     | 67.22  | 67.22 | 67.22    | 00.00 | 100.00 |
| 2                     | 1     | 62.50  | 62.50 | 62.50    | 00.00 | 100.00 |
| <u>ALL</u>            | 55    | 73.98  | 74.31 | 70.84    | 17.26 | 104.90 |

### *Level of Value*

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

### *Level of Value of School Bond Valuation – LB 2* (Operative January 1, 2022)

A review of agricultural land value in Fillmore County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Fillmore County is 50%.

## 2023 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 |
|----------------------------------|----------------|---|----------------------------|
| <b>Residential Real Property</b> | 95             | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Commercial Real Property</b>  | 94             | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Agricultural Land</b>         | 74             | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |

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

Dated this 7th day of April, 2023.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Fillmore County

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### Residential Real Property - Current

|                        |              |                                    |           |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales        | 121          | Median                             | 94.52     |
| Total Sales Price      | \$15,476,050 | Mean                               | 94.91     |
| Total Adj. Sales Price | \$15,476,050 | Wgt. Mean                          | 92.79     |
| Total Assessed Value   | \$14,360,360 | Average Assessed Value of the Base | \$89,590  |
| Avg. Adj. Sales Price  | \$127,901    | Avg. Assessed Value                | \$118,681 |

### Confidence Interval - Current

|  |                |
|--|----------------|
| 95% Median C.I   | 94.22 to 95.22 |
| 95% Wgt. Mean C.I  | 90.48 to 95.10 |
| 95% Mean C.I   | 92.18 to 97.64 |
| % of Value of the Class of all Real Property Value in the County | 11.56          |
| % of Records Sold in the Study Period                            | 4.01           |
| % of Value Sold in the Study Period                              | 5.32           |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2022 | 133             | 95  | 94.81  |
| 2021 | 132             | 97  | 96.59  |
| 2020 | 127             | 97  | 97.39  |
| 2019 | 116             | 97  | 97.37  |

## 2023 Commission Summary for Fillmore County

### Commercial Real Property - Current

|                        |             |                                    |           |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales        | 23          | Median                             | 93.79     |
| Total Sales Price      | \$1,533,210 | Mean                               | 90.75     |
| Total Adj. Sales Price | \$1,533,210 | Wgt. Mean                          | 83.78     |
| Total Assessed Value   | \$1,284,595 | Average Assessed Value of the Base | \$213,873 |
| Avg. Adj. Sales Price  | \$66,661    | Avg. Assessed Value                | \$55,852  |

### Confidence Interval - Current

|  |                 |
|--|-----------------|
| 95% Median C.I   | 87.78 to 100.31 |
| 95% Wgt. Mean C.I  | 68.15 to 99.42  |
| 95% Mean C.I   | 84.47 to 97.03  |
| % of Value of the Class of all Real Property Value in the County | 5.36            |
| % of Records Sold in the Study Period                            | 3.92            |
| % of Value Sold in the Study Period                              | 1.02            |

### Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2022 | 29              | 93  | 92.75  |
| 2021 | 21              | 100 | 99.41  |
| 2020 | 9               | 100 | 96.89  |
| 2019 | 7               | 100 | 99.87  |

**30 Fillmore  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 121  
 Total Sales Price : 15,476,050  
 Total Adj. Sales Price : 15,476,050  
 Total Assessed Value : 14,360,360  
 Avg. Adj. Sales Price : 127,901  
 Avg. Assessed Value : 118,681

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 95  
 COD : 08.15  
 PRD : 102.28

COV : 16.15  
 STD : 15.33  
 Avg. Abs. Dev : 07.70  
 MAX Sales Ratio : 172.86  
 MIN Sales Ratio : 40.78

95% Median C.I. : 94.22 to 95.22  
 95% Wgt. Mean C.I. : 90.48 to 95.10  
 95% Mean C.I. : 92.18 to 97.64

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| DATE OF SALE *         |       |        |       |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE                  | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| <u>Qrtrs</u>           |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-OCT-20 To 31-DEC-20 | 13    | 95.22  | 95.20 | 94.97    | 00.97 | 100.24 | 93.17 | 97.01  | 94.04 to 96.28  | 136,808              | 129,933        |
| 01-JAN-21 To 31-MAR-21 | 10    | 94.29  | 95.74 | 94.26    | 05.19 | 101.57 | 82.71 | 121.70 | 90.51 to 96.25  | 143,475              | 135,245        |
| 01-APR-21 To 30-JUN-21 | 19    | 95.54  | 94.07 | 91.99    | 05.18 | 102.26 | 73.29 | 107.17 | 93.57 to 98.16  | 126,342              | 116,225        |
| 01-JUL-21 To 30-SEP-21 | 23    | 94.73  | 99.22 | 96.83    | 07.81 | 102.47 | 81.91 | 150.29 | 94.22 to 95.99  | 110,891              | 107,378        |
| 01-OCT-21 To 31-DEC-21 | 13    | 94.43  | 93.04 | 90.36    | 05.70 | 102.97 | 68.10 | 111.49 | 90.49 to 96.43  | 141,500              | 127,863        |
| 01-JAN-22 To 31-MAR-22 | 9     | 93.37  | 93.48 | 93.94    | 02.29 | 99.51  | 89.86 | 99.11  | 89.99 to 96.94  | 130,289              | 122,387        |
| 01-APR-22 To 30-JUN-22 | 22    | 92.68  | 94.26 | 91.18    | 15.52 | 103.38 | 57.42 | 172.86 | 81.91 to 97.83  | 128,214              | 116,904        |
| 01-JUL-22 To 30-SEP-22 | 12    | 93.91  | 91.25 | 88.25    | 16.60 | 103.40 | 40.78 | 137.69 | 74.77 to 99.16  | 123,250              | 108,770        |
| <u>Study Yrs</u>       |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-OCT-20 To 30-SEP-21 | 65    | 95.22  | 96.37 | 94.55    | 05.31 | 101.92 | 73.29 | 150.29 | 94.42 to 95.63  | 125,604              | 118,762        |
| 01-OCT-21 To 30-SEP-22 | 56    | 94.18  | 93.21 | 90.82    | 11.30 | 102.63 | 40.78 | 172.86 | 91.91 to 94.68  | 130,568              | 118,586        |
| <u>Calendar Yrs</u>    |       |        |       |          |       |        |       |        |                 |                      |                |
| 01-JAN-21 To 31-DEC-21 | 65    | 94.82  | 95.94 | 93.52    | 06.30 | 102.59 | 68.10 | 150.29 | 94.37 to 95.58  | 126,542              | 118,348        |
| <u>ALL</u>             | 121   | 94.52  | 94.91 | 92.79    | 08.15 | 102.28 | 40.78 | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |

| VALUATION GROUP |       |        |       |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 1               | 64    | 94.62  | 94.74 | 92.25    | 09.17 | 102.70 | 57.42 | 150.29 | 93.75 to 95.63  | 138,319              | 127,594        |
| 2               | 17    | 95.32  | 99.34 | 96.46    | 07.00 | 102.99 | 84.79 | 172.86 | 93.22 to 96.43  | 79,729               | 76,907         |
| 3               | 15    | 94.23  | 94.17 | 94.26    | 00.99 | 99.90  | 91.18 | 96.43  | 93.38 to 95.04  | 154,817              | 145,932        |
| 4               | 16    | 94.22  | 94.76 | 92.63    | 08.09 | 102.30 | 73.62 | 137.69 | 86.76 to 96.28  | 114,094              | 105,687        |
| 5               | 6     | 95.32  | 85.00 | 87.75    | 12.80 | 96.87  | 40.78 | 98.54  | 40.78 to 98.54  | 74,917               | 65,738         |
| 6               | 3     | 94.52  | 97.72 | 91.28    | 16.91 | 107.06 | 75.35 | 123.30 | N/A             | 223,667              | 204,173        |
| <u>ALL</u>      | 121   | 94.52  | 94.91 | 92.79    | 08.15 | 102.28 | 40.78 | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |

| PROPERTY TYPE * |       |        |       |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 01              | 121   | 94.52  | 94.91 | 92.79    | 08.15 | 102.28 | 40.78 | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |
| 06              |       |        |       |          |       |        |       |        |                 |                      |                |
| 07              |       |        |       |          |       |        |       |        |                 |                      |                |
| <u>ALL</u>      | 121   | 94.52  | 94.91 | 92.79    | 08.15 | 102.28 | 40.78 | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |

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**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 121  
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 Avg. Adj. Sales Price : 127,901  
 Avg. Assessed Value : 118,681

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 95  
 COD : 08.15  
 PRD : 102.28

COV : 16.15  
 STD : 15.33  
 Avg. Abs. Dev : 07.70  
 MAX Sales Ratio : 172.86  
 MIN Sales Ratio : 40.78

95% Median C.I. : 94.22 to 95.22  
 95% Wgt. Mean C.I. : 90.48 to 95.10  
 95% Mean C.I. : 92.18 to 97.64

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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 |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <b>Low \$ Ranges</b>       |       |        |        |          |       |        |        |        |                 |                      |                |
| Less Than 5,000            |       |        |        |          |       |        |        |        |                 |                      |                |
| Less Than 15,000           |       |        |        |          |       |        |        |        |                 |                      |                |
| Less Than 30,000           | 1     | 172.86 | 172.86 | 172.86   | 00.00 | 100.00 | 172.86 | 172.86 | N/A             | 28,000               | 48,400         |
| <b>Ranges Excl. Low \$</b> |       |        |        |          |       |        |        |        |                 |                      |                |
| Greater Than 4,999         | 121   | 94.52  | 94.91  | 92.79    | 08.15 | 102.28 | 40.78  | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |
| Greater Than 14,999        | 121   | 94.52  | 94.91  | 92.79    | 08.15 | 102.28 | 40.78  | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |
| Greater Than 29,999        | 120   | 94.48  | 94.26  | 92.65    | 07.53 | 101.74 | 40.78  | 150.29 | 94.20 to 95.22  | 128,734              | 119,266        |
| <b>Incremental Ranges</b>  |       |        |        |          |       |        |        |        |                 |                      |                |
| 0 TO 4,999                 |       |        |        |          |       |        |        |        |                 |                      |                |
| 5,000 TO 14,999            |       |        |        |          |       |        |        |        |                 |                      |                |
| 15,000 TO 29,999           | 1     | 172.86 | 172.86 | 172.86   | 00.00 | 100.00 | 172.86 | 172.86 | N/A             | 28,000               | 48,400         |
| 30,000 TO 59,999           | 16    | 98.21  | 105.05 | 106.52   | 12.90 | 98.62  | 83.02  | 148.73 | 93.22 to 120.17 | 43,375               | 46,201         |
| 60,000 TO 99,999           | 38    | 94.94  | 93.35  | 93.88    | 06.16 | 99.44  | 40.78  | 150.29 | 94.18 to 95.62  | 78,217               | 73,428         |
| 100,000 TO 149,999         | 29    | 94.73  | 94.85  | 94.98    | 06.06 | 99.86  | 60.13  | 123.30 | 93.75 to 95.99  | 126,390              | 120,050        |
| 150,000 TO 249,999         | 28    | 93.48  | 90.30  | 90.33    | 07.32 | 99.97  | 57.42  | 118.75 | 86.76 to 94.43  | 182,268              | 164,645        |
| 250,000 TO 499,999         | 9     | 93.94  | 89.35  | 89.31    | 05.75 | 100.04 | 68.10  | 95.87  | 75.35 to 94.82  | 334,778              | 298,999        |
| 500,000 TO 999,999         |       |        |        |          |       |        |        |        |                 |                      |                |
| 1,000,000 +                |       |        |        |          |       |        |        |        |                 |                      |                |
| <b>ALL</b>                 | 121   | 94.52  | 94.91  | 92.79    | 08.15 | 102.28 | 40.78  | 172.86 | 94.22 to 95.22  | 127,901              | 118,681        |

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**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 23  
 Total Sales Price : 1,533,210  
 Total Adj. Sales Price : 1,533,210  
 Total Assessed Value : 1,284,595  
 Avg. Adj. Sales Price : 66,661  
 Avg. Assessed Value : 55,852

MEDIAN : 94  
 WGT. MEAN : 84  
 MEAN : 91  
 COD : 11.62  
 PRD : 108.32

COV : 16.01  
 STD : 14.53  
 Avg. Abs. Dev : 10.90  
 MAX Sales Ratio : 112.00  
 MIN Sales Ratio : 56.59

95% Median C.I. : 87.78 to 100.31  
 95% Wgt. Mean C.I. : 68.15 to 99.42  
 95% Mean C.I. : 84.47 to 97.03

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-OCT-19 To 31-DEC-19 | 3     | 93.79  | 88.22  | 90.82    | 16.90 | 97.14  | 61.66  | 109.20 | N/A             | 65,667               | 59,638         |
| 01-JAN-20 To 31-MAR-20 | 3     | 100.31 | 99.60  | 99.26    | 02.43 | 100.34 | 95.58  | 102.90 | N/A             | 33,333               | 33,087         |
| 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 | 2     | 101.31 | 101.31 | 100.59   | 01.88 | 100.72 | 99.41  | 103.20 | N/A             | 40,000               | 40,238         |
| 01-OCT-20 To 31-DEC-20 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JAN-21 To 31-MAR-21 | 3     | 93.99  | 94.43  | 94.39    | 03.80 | 100.04 | 89.30  | 100.00 | N/A             | 29,237               | 27,597         |
| 01-APR-21 To 30-JUN-21 | 1     | 75.47  | 75.47  | 75.47    | 00.00 | 100.00 | 75.47  | 75.47  | N/A             | 30,000               | 22,640         |
| 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         |
| 01-OCT-21 To 31-DEC-21 | 4     | 83.90  | 78.74  | 66.24    | 12.43 | 118.87 | 56.59  | 90.56  | N/A             | 150,625              | 99,778         |
| 01-JAN-22 To 31-MAR-22 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-APR-22 To 30-JUN-22 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JUL-22 To 30-SEP-22 | 1     | 101.94 | 101.94 | 101.94   | 00.00 | 100.00 | 101.94 | 101.94 | N/A             | 138,500              | 141,180        |
| <u>Study Yrs</u>       |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-OCT-19 To 30-SEP-20 | 12    | 99.86  | 95.03  | 95.46    | 10.19 | 99.55  | 61.66  | 112.00 | 88.75 to 103.61 | 51,083               | 48,763         |
| 01-OCT-20 To 30-SEP-21 | 6     | 91.03  | 88.36  | 88.81    | 07.93 | 99.49  | 75.47  | 100.00 | 75.47 to 100.00 | 29,868               | 26,526         |
| 01-OCT-21 To 30-SEP-22 | 5     | 87.78  | 83.38  | 72.91    | 12.74 | 114.36 | 56.59  | 101.94 | N/A             | 148,200              | 108,058        |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JAN-20 To 31-DEC-20 | 9     | 100.31 | 97.30  | 97.65    | 07.54 | 99.64  | 69.91  | 112.00 | 88.75 to 103.61 | 46,222               | 45,137         |
| 01-JAN-21 To 31-DEC-21 | 10    | 88.54  | 84.51  | 71.42    | 09.95 | 118.33 | 56.59  | 100.00 | 75.47 to 93.99  | 78,171               | 55,827         |
| <u>ALL</u>             | 23    | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 | 56.59  | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |

**VALUATION GROUP**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1          | 11    | 92.75  | 86.99  | 80.59    | 12.20 | 107.94 | 56.59 | 103.61 | 69.91 to 101.94 | 105,955              | 85,391         |
| 2          | 2     | 93.92  | 93.92  | 100.60   | 16.27 | 93.36  | 78.64 | 109.20 | N/A             | 41,750               | 42,000         |
| 3          | 2     | 75.21  | 75.21  | 69.16    | 18.02 | 108.75 | 61.66 | 88.75  | N/A             | 32,500               | 22,478         |
| 4          | 5     | 102.90 | 102.48 | 99.45    | 04.06 | 103.05 | 93.99 | 112.00 | N/A             | 38,200               | 37,988         |
| 5          | 3     | 90.56  | 93.29  | 93.58    | 03.94 | 99.69  | 89.30 | 100.00 | N/A             | 9,403                | 8,800          |
| <u>ALL</u> | 23    | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 | 56.59 | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |

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**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 23  
 Total Sales Price : 1,533,210  
 Total Adj. Sales Price : 1,533,210  
 Total Assessed Value : 1,284,595  
 Avg. Adj. Sales Price : 66,661  
 Avg. Assessed Value : 55,852

MEDIAN : 94  
 WGT. MEAN : 84  
 MEAN : 91  
 COD : 11.62  
 PRD : 108.32

COV : 16.01  
 STD : 14.53  
 Avg. Abs. Dev : 10.90  
 MAX Sales Ratio : 112.00  
 MIN Sales Ratio : 56.59

95% Median C.I. : 87.78 to 100.31  
 95% Wgt. Mean C.I. : 68.15 to 99.42  
 95% Mean C.I. : 84.47 to 97.03

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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         | 23    | 93.79  | 90.75 | 83.78    | 11.62 | 108.32 | 56.59 | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |
| 04         |       |        |       |          |       |        |       |        |                 |                      |                |
| <u>ALL</u> | 23    | 93.79  | 90.75 | 83.78    | 11.62 | 108.32 | 56.59 | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |

**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     | 95.28  | 95.69  | 94.99    | 06.05 | 100.74 | 89.30  | 102.90 | N/A             | 8,303                | 7,886          |
| Less Than 30,000           | 9     | 95.58  | 95.66  | 95.20    | 08.23 | 100.48 | 78.64  | 112.00 | 88.75 to 103.20 | 15,857               | 15,095         |
| <u>Ranges Excl. Low \$</u> |       |        |        |          |       |        |        |        |                 |                      |                |
| Greater Than 4,999         | 23    | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 | 56.59  | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |
| Greater Than 14,999        | 19    | 93.79  | 89.72  | 83.54    | 12.77 | 107.40 | 56.59  | 112.00 | 78.64 to 101.94 | 78,947               | 65,950         |
| Greater Than 29,999        | 14    | 93.27  | 87.60  | 82.61    | 13.64 | 106.04 | 56.59  | 109.20 | 69.91 to 101.94 | 99,321               | 82,053         |
| <u>Incremental Ranges</u>  |       |        |        |          |       |        |        |        |                 |                      |                |
| 0 TO 4,999                 |       |        |        |          |       |        |        |        |                 |                      |                |
| 5,000 TO 14,999            | 4     | 95.28  | 95.69  | 94.99    | 06.05 | 100.74 | 89.30  | 102.90 | N/A             | 8,303                | 7,886          |
| 15,000 TO 29,999           | 5     | 95.58  | 95.63  | 95.26    | 10.00 | 100.39 | 78.64  | 112.00 | N/A             | 21,900               | 20,862         |
| 30,000 TO 59,999           | 6     | 81.63  | 81.16  | 81.48    | 14.88 | 99.61  | 61.66  | 99.41  | 61.66 to 99.41  | 44,000               | 35,853         |
| 60,000 TO 99,999           | 4     | 97.15  | 99.32  | 98.56    | 05.59 | 100.77 | 93.79  | 109.20 | N/A             | 73,250               | 72,193         |
| 100,000 TO 149,999         | 1     | 101.94 | 101.94 | 101.94   | 00.00 | 100.00 | 101.94 | 101.94 | N/A             | 138,500              | 141,180        |
| 150,000 TO 249,999         | 2     | 91.82  | 91.82  | 91.08    | 12.85 | 100.81 | 80.02  | 103.61 | N/A             | 160,000              | 145,720        |
| 250,000 TO 499,999         | 1     | 56.59  | 56.59  | 56.59    | 00.00 | 100.00 | 56.59  | 56.59  | N/A             | 375,000              | 212,230        |
| 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>                 | 23    | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 | 56.59  | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |

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 Avg. Abs. Dev : 10.90  
 MAX Sales Ratio : 112.00  
 MIN Sales Ratio : 56.59

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 95% Wgt. Mean C.I. : 68.15 to 99.42  
 95% Mean C.I. : 84.47 to 97.03

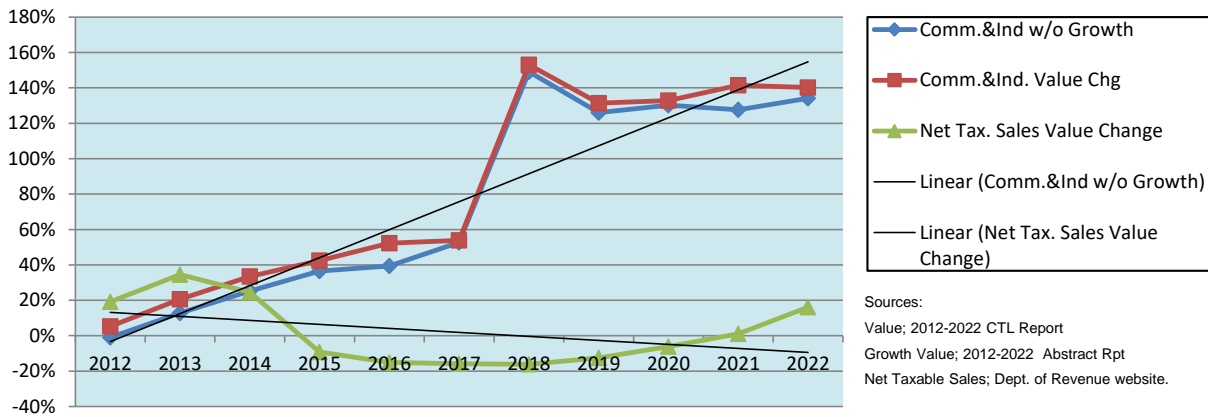
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**OCCUPANCY CODE**

| RANGE      | COUNT     | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-----------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| Blank      | 1         | 89.30  | 89.30  | 89.30    | 00.00 | 100.00 | 89.30  | 89.30  | N/A             | 5,000                | 4,465          |
| 304        | 1         | 101.94 | 101.94 | 101.94   | 00.00 | 100.00 | 101.94 | 101.94 | N/A             | 138,500              | 141,180        |
| 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        | 3         | 93.79  | 86.43  | 86.83    | 09.13 | 99.54  | 69.91  | 95.58  | N/A             | 55,000               | 47,755         |
| 352        | 3         | 80.02  | 74.80  | 65.69    | 13.00 | 113.87 | 56.59  | 87.78  | N/A             | 196,333              | 128,962        |
| 353        | 1         | 75.47  | 75.47  | 75.47    | 00.00 | 100.00 | 75.47  | 75.47  | N/A             | 30,000               | 22,640         |
| 406        | 7         | 99.41  | 98.59  | 97.49    | 05.70 | 101.13 | 88.75  | 112.00 | 88.75 to 112.00 | 39,571               | 38,576         |
| 442        | 3         | 90.56  | 89.73  | 86.52    | 07.86 | 103.71 | 78.64  | 100.00 | N/A             | 15,570               | 13,472         |
| 528        | 2         | 85.43  | 85.43  | 88.32    | 27.82 | 96.73  | 61.66  | 109.20 | N/A             | 53,500               | 47,250         |
| <u>ALL</u> | <u>23</u> | 93.79  | 90.75  | 83.78    | 11.62 | 108.32 | 56.59  | 112.00 | 87.78 to 100.31 | 66,661               | 55,852         |



### 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%                |
| 2022            | \$ 121,769,402 | \$ 3,118,265 | 2.56%             | \$ 118,651,137       | -3.06%             | \$ 47,048,762           | 14.88%               |
| <b>Ann %chg</b> | <b>8.61%</b>   |              |                   | <b>Average</b>       | <b>5.06%</b>       | -0.27%                  | <b>2.18%</b>         |

| 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%               |
| 2022     | 134.13%             | 140.28%         | 16.09%              |

County Number: 30  
 County Name: Fillmore

**30 Fillmore**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 55  
 Total Sales Price : 59,043,077  
 Total Adj. Sales Price : 59,043,077  
 Total Assessed Value : 41,826,025  
 Avg. Adj. Sales Price : 1,073,510  
 Avg. Assessed Value : 760,473

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 17.26  
 PRD : 104.90

COV : 23.32  
 STD : 17.33  
 Avg. Abs. Dev : 12.77  
 MAX Sales Ratio : 128.97  
 MIN Sales Ratio : 51.22

95% Median C.I. : 64.98 to 77.78  
 95% Wgt. Mean C.I. : 66.56 to 75.12  
 95% Mean C.I. : 69.73 to 78.89

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-19 To 31-DEC-19 | 5     | 77.78  | 80.09  | 78.56    | 09.64 | 101.95 | 64.98 | 101.29 | N/A             | 685,270              | 538,315        |
| 01-JAN-20 To 31-MAR-20 | 4     | 82.02  | 83.84  | 82.25    | 03.67 | 101.93 | 79.88 | 91.45  | N/A             | 855,850              | 703,924        |
| 01-APR-20 To 30-JUN-20 | 2     | 75.03  | 75.03  | 74.84    | 01.13 | 100.25 | 74.18 | 75.88  | N/A             | 1,139,970            | 853,195        |
| 01-JUL-20 To 30-SEP-20 | 2     | 77.59  | 77.59  | 77.65    | 00.24 | 99.92  | 77.40 | 77.78  | N/A             | 871,140              | 676,453        |
| 01-OCT-20 To 31-DEC-20 | 3     | 98.45  | 102.20 | 98.18    | 16.86 | 104.09 | 79.18 | 128.97 | N/A             | 772,062              | 758,012        |
| 01-JAN-21 To 31-MAR-21 | 6     | 70.72  | 73.28  | 72.69    | 09.08 | 100.81 | 62.50 | 88.07  | 62.50 to 88.07  | 1,153,646            | 838,608        |
| 01-APR-21 To 30-JUN-21 | 5     | 74.11  | 88.13  | 84.18    | 27.45 | 104.69 | 58.67 | 120.82 | N/A             | 1,147,464            | 965,958        |
| 01-JUL-21 To 30-SEP-21 | 4     | 62.17  | 69.27  | 61.76    | 19.72 | 112.16 | 56.90 | 95.82  | N/A             | 961,050              | 593,526        |
| 01-OCT-21 To 31-DEC-21 | 13    | 62.11  | 68.22  | 65.38    | 16.47 | 104.34 | 52.37 | 107.72 | 57.81 to 77.87  | 1,250,665            | 817,701        |
| 01-JAN-22 To 31-MAR-22 | 9     | 64.30  | 64.34  | 62.80    | 15.66 | 102.45 | 51.22 | 88.77  | 52.38 to 73.98  | 1,178,543            | 740,078        |
| 01-APR-22 To 30-JUN-22 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JUL-22 To 30-SEP-22 | 2     | 58.16  | 58.16  | 58.69    | 03.32 | 99.10  | 56.23 | 60.08  | N/A             | 1,243,000            | 729,535        |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-19 To 30-SEP-20 | 13    | 77.78  | 80.08  | 78.79    | 06.69 | 101.64 | 64.98 | 101.29 | 75.88 to 82.25  | 836,305              | 658,967        |
| 01-OCT-20 To 30-SEP-21 | 18    | 73.93  | 81.33  | 77.10    | 21.86 | 105.49 | 56.90 | 128.97 | 67.22 to 95.82  | 1,045,532            | 806,088        |
| 01-OCT-21 To 30-SEP-22 | 24    | 61.57  | 65.93  | 63.88    | 15.82 | 103.21 | 51.22 | 107.72 | 56.23 to 73.98  | 1,222,980            | 781,245        |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-20 To 31-DEC-20 | 11    | 79.88  | 86.11  | 83.48    | 11.20 | 103.15 | 74.18 | 128.97 | 75.88 to 98.45  | 887,437              | 740,820        |
| 01-JAN-21 To 31-DEC-21 | 28    | 69.04  | 73.01  | 69.79    | 18.55 | 104.61 | 52.37 | 120.82 | 61.02 to 75.79  | 1,170,073            | 816,631        |
| <u>ALL</u>             | 55    | 73.98  | 74.31  | 70.84    | 17.26 | 104.90 | 51.22 | 128.97 | 64.98 to 77.78  | 1,073,510            | 760,473        |

**AREA (MARKET)**

| RANGE      | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1          | 52    | 74.05  | 74.55 | 70.98    | 17.85 | 105.03 | 51.22 | 128.97 | 64.98 to 77.78  | 1,096,709            | 778,449        |
| 2          | 3     | 72.34  | 70.21 | 66.86    | 06.12 | 105.01 | 62.50 | 75.79  | N/A             | 671,411              | 448,892        |
| <u>ALL</u> | 55    | 73.98  | 74.31 | 70.84    | 17.26 | 104.90 | 51.22 | 128.97 | 64.98 to 77.78  | 1,073,510            | 760,473        |

**30 Fillmore**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 55  
 Total Sales Price : 59,043,077  
 Total Adj. Sales Price : 59,043,077  
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 Avg. Adj. Sales Price : 1,073,510  
 Avg. Assessed Value : 760,473

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 17.26  
 PRD : 104.90

COV : 23.32  
 STD : 17.33  
 Avg. Abs. Dev : 12.77  
 MAX Sales Ratio : 128.97  
 MIN Sales Ratio : 51.22

95% Median C.I. : 64.98 to 77.78  
 95% Wgt. Mean C.I. : 66.56 to 75.12  
 95% Mean C.I. : 69.73 to 78.89

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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 |
|------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>Irrigated</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County           | 17        | 73.75        | 72.29        | 70.35        | 16.99        | 102.76        | 52.37        | 113.31        | 57.12 to 78.79        | 1,142,565            | 803,786        |
| 1                | 17        | 73.75        | 72.29        | 70.35        | 16.99        | 102.76        | 52.37        | 113.31        | 57.12 to 78.79        | 1,142,565            | 803,786        |
| <b>Dry</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| County           | 2         | 64.86        | 64.86        | 63.67        | 03.64        | 101.87        | 62.50        | 67.22         | N/A                   | 808,500              | 514,778        |
| 1                | 1         | 67.22        | 67.22        | 67.22        | 00.00        | 100.00        | 67.22        | 67.22         | N/A                   | 401,000              | 269,560        |
| 2                | 1         | 62.50        | 62.50        | 62.50        | 00.00        | 100.00        | 62.50        | 62.50         | N/A                   | 1,216,000            | 759,995        |
| <b>ALL</b>       | <b>55</b> | <b>73.98</b> | <b>74.31</b> | <b>70.84</b> | <b>17.26</b> | <b>104.90</b> | <b>51.22</b> | <b>128.97</b> | <b>64.98 to 77.78</b> | <b>1,073,510</b>     | <b>760,473</b> |

**80%MLU By Market Area**

| RANGE            | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>Irrigated</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County           | 43        | 73.75        | 72.52        | 69.44        | 17.08        | 104.44        | 51.22        | 120.82        | 61.02 to 77.78        | 1,181,593            | 820,450        |
| 1                | 43        | 73.75        | 72.52        | 69.44        | 17.08        | 104.44        | 51.22        | 120.82        | 61.02 to 77.78        | 1,181,593            | 820,450        |
| <b>Dry</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| County           | 2         | 64.86        | 64.86        | 63.67        | 03.64        | 101.87        | 62.50        | 67.22         | N/A                   | 808,500              | 514,778        |
| 1                | 1         | 67.22        | 67.22        | 67.22        | 00.00        | 100.00        | 67.22        | 67.22         | N/A                   | 401,000              | 269,560        |
| 2                | 1         | 62.50        | 62.50        | 62.50        | 00.00        | 100.00        | 62.50        | 62.50         | N/A                   | 1,216,000            | 759,995        |
| <b>ALL</b>       | <b>55</b> | <b>73.98</b> | <b>74.31</b> | <b>70.84</b> | <b>17.26</b> | <b>104.90</b> | <b>51.22</b> | <b>128.97</b> | <b>64.98 to 77.78</b> | <b>1,073,510</b>     | <b>760,473</b> |

## Fillmore County 2023 Average Acre Value Comparison

| County   | Mkt Area | 1A1   | 1A    | 2A1   | 2A    | 3A1   | 3A    | 4A1   | 4A    | WEIGHTED AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Fillmore | 1        | 6,800 | 6,600 | 6,500 | 6,400 | 6,200 | 5,900 | 5,700 | 5,650 | <b>6,442</b>     |
| Fillmore | 2        | 6,500 | 6,300 | 6,200 | 6,100 | n/a   | 5,400 | 5,400 | 5,350 | <b>6,195</b>     |
| York     | 1        | 7,100 | 7,100 | 6,700 | 7,000 | n/a   | 6,197 | 6,000 | 6,000 | <b>6,945</b>     |
| Seward   | 1        | 7,100 | 7,000 | 6,497 | 6,499 | 6,500 | 5,600 | 4,900 | 4,391 | <b>6,453</b>     |
| Saline   | 2        | 5,697 | 5,699 | 5,596 | 5,499 | 5,100 | 4,900 | 4,498 | 4,300 | <b>5,463</b>     |
| Saline   | 3        | 6,197 | 6,085 | 6,082 | 6,016 | 5,745 | 5,015 | 5,010 | 4,779 | <b>5,957</b>     |
| Clay     | 1        | 6,160 | 6,160 | 6,065 | 6,065 | n/a   | 5,875 | 5,740 | 5,740 | <b>6,078</b>     |
| Thayer   | 1        | 6,500 | 6,350 | 6,200 | 6,075 | 5,850 | 5,675 | 5,500 | 5,500 | <b>6,118</b>     |
| Hamilton | 1        | 6,539 | 6,490 | 6,380 | 6,199 | 2,200 | 5,500 | 5,200 | 5,200 | <b>6,359</b>     |

| 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 | <b>3,451</b>     |
| Fillmore | 2        | 3,455 | 3,405 | 3,350 | 3,200 | 3,050 | 3,050 | 2,950 | 2,750 | <b>3,304</b>     |
| York     | 1        | 5,199 | 5,393 | 4,850 | 4,849 | 4,742 | n/a   | 4,748 | 4,748 | <b>5,069</b>     |
| Seward   | 1        | 5,650 | 5,600 | 4,950 | 4,900 | 4,900 | 3,800 | 3,800 | 3,000 | <b>4,932</b>     |
| Saline   | 2        | 3,699 | 3,598 | 3,548 | 3,447 | 3,300 | 3,200 | 3,199 | 3,150 | <b>3,495</b>     |
| Saline   | 3        | 3,866 | 3,863 | 3,553 | 3,508 | 3,445 | 3,398 | 3,392 | 3,249 | <b>3,596</b>     |
| Clay     | 1        | 3,205 | 3,205 | 2,930 | 2,930 | 2,750 | 2,750 | 2,660 | 2,660 | <b>3,028</b>     |
| Thayer   | 1        | 3,850 | 3,850 | 3,675 | 3,675 | 3,450 | 3,450 | 3,150 | 3,150 | <b>3,634</b>     |
| Hamilton | 1        | 5,300 | 5,300 | 5,200 | 5,000 | 4,800 | 4,800 | 4,600 | 4,600 | <b>5,150</b>     |

| 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   | <b>1,461</b>       |
| Fillmore | 2        | 1,500 | 1,500 | 1,400 | n/a   | n/a   | n/a   | n/a | n/a   | <b>1,448</b>       |
| York     | 1        | 1,622 | 1,623 | 1,606 | 1,600 | n/a   | n/a   | n/a | 1,316 | <b>1,611</b>       |
| Seward   | 1        | 2,247 | 2,248 | 2,098 | n/a   | 2,100 | n/a   | n/a | 1,500 | <b>2,207</b>       |
| Saline   | 2        | 1,818 | 1,815 | 1,795 | n/a   | n/a   | n/a   | n/a | 1,425 | <b>1,805</b>       |
| Saline   | 3        | 1,810 | 1,815 | 1,794 | n/a   | n/a   | n/a   | n/a | 1,425 | <b>1,802</b>       |
| Clay     | 1        | 1,315 | 1,315 | 1,315 | 1,315 | n/a   | n/a   | n/a | 1,225 | <b>1,308</b>       |
| Thayer   | 1        | 1,425 | 1,425 | 1,425 | n/a   | 1,425 | 1,425 | n/a | 1,425 | <b>1,425</b>       |
| Hamilton | 1        | 1,750 | 1,700 | 1,650 | 1,600 | 1,550 | 1,500 | n/a | 1,300 | <b>1,697</b>       |

| County   | Mkt Area | CRP   | TIMBER | WASTE |
|----------|----------|-------|--------|-------|
| Fillmore | 1        | 1,428 | n/a    | 380   |
| Fillmore | 2        | 1,409 | n/a    | 626   |
| York     | 1        | 800   | n/a    | 601   |
| Seward   | 1        | 2,548 | 801    | 100   |
| Saline   | 2        | 1,801 | 516    | 100   |
| Saline   | 3        | 1,778 | 516    | 107   |
| Clay     | 1        | 1,254 | n/a    | 500   |
| Thayer   | 1        | 2,800 | 600    | 250   |
| Hamilton | 1        | n/a   | n/a    | 900   |

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

|                          |   |             |       |                   |       |                      |     |
|--------------------------|---|-------------|-------|-------------------|-------|----------------------|-----|
| Number of Sales :        | 0 | Median :    | 0     | COV :             | 00.00 | 95% Median C.I. :    | N/A |
| Total Sales Price :      | 0 | Wgt. Mean : | 0     | STD :             | 00.00 | 95% Wgt. Mean C.I. : | N/A |
| Total Adj. Sales Price : | 0 | Mean :      | 0     | Avg.Abs.Dev :     | 00.00 | 95% Mean C.I. :      | N/A |
| Total Assessed Value :   | 0 |             |       |                   |       |                      |     |
| Avg. Adj. Sales Price :  | 0 | COD :       | 00.00 | MAX Sales Ratio : | 00.00 |                      |     |
| Avg. Assessed Value :    | 0 | PRD :       | 00.00 | MIN Sales Ratio : | 00.00 |                      |     |

Printed : 03/24/2023

DATE OF SALE \*

| RANGE                    | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|------|----------|-----|-----|-----|-----|-----------------|-------------------|---------------|
| <u>Qrtrs</u>             |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2019 To 12/31/2019 |       |        |      |          |     |     |     |     |                 |                   |               |
| 01/01/2020 To 03/31/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 04/01/2020 To 06/30/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 07/01/2020 To 09/30/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2020 To 12/31/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 01/01/2021 To 03/31/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| 04/01/2021 To 06/30/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| 07/01/2021 To 09/30/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2021 To 12/31/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| 01/01/2022 To 03/31/2022 |       |        |      |          |     |     |     |     |                 |                   |               |
| 04/01/2022 To 06/30/2022 |       |        |      |          |     |     |     |     |                 |                   |               |
| 07/01/2022 To 09/30/2022 |       |        |      |          |     |     |     |     |                 |                   |               |
| <u>Study Yrs</u>         |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2019 To 09/30/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2020 To 09/30/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2021 To 09/30/2022 |       |        |      |          |     |     |     |     |                 |                   |               |
| <u>Calendar Yrs</u>      |       |        |      |          |     |     |     |     |                 |                   |               |
| 01/01/2020 To 12/31/2020 |       |        |      |          |     |     |     |     |                 |                   |               |
| 01/01/2021 To 12/31/2021 |       |        |      |          |     |     |     |     |                 |                   |               |
| <u>ALL</u>               |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2019 To 09/30/2022 |       |        |      |          |     |     |     |     |                 |                   |               |

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

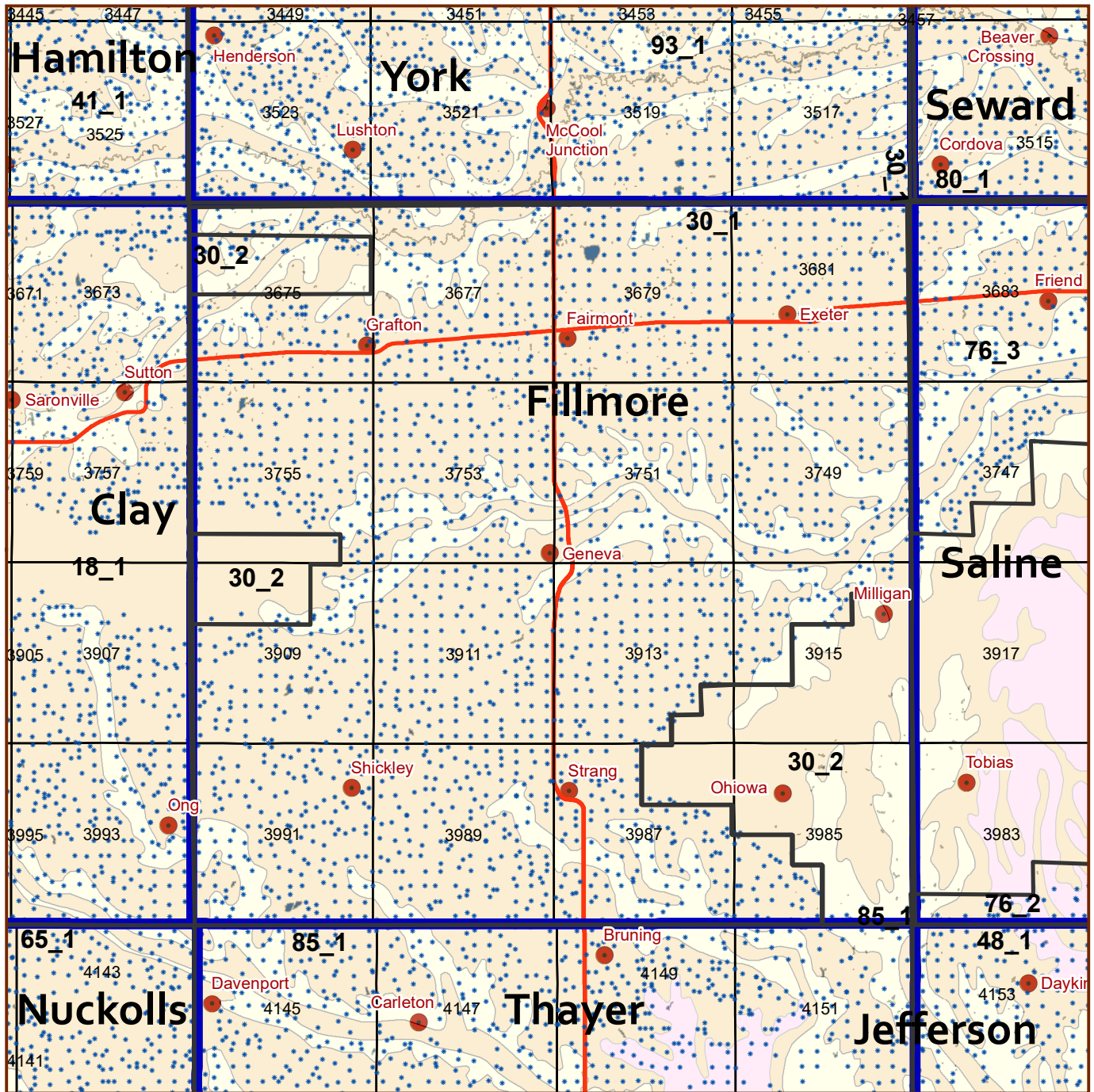
|                          |   |             |       |                   |       |                      |     |
|--------------------------|---|-------------|-------|-------------------|-------|----------------------|-----|
| Number of Sales :        | 0 | Median :    | 0     | COV :             | 00.00 | 95% Median C.I. :    | N/A |
| Total Sales Price :      | 0 | Wgt. Mean : | 0     | STD :             | 00.00 | 95% Wgt. Mean C.I. : | N/A |
| Total Adj. Sales Price : | 0 | Mean :      | 0     | Avg.Abs.Dev :     | 00.00 | 95% Mean C.I. :      | N/A |
| Total Assessed Value :   | 0 |             |       |                   |       |                      |     |
| Avg. Adj. Sales Price :  | 0 | COD :       | 00.00 | MAX Sales Ratio : | 00.00 |                      |     |
| Avg. Assessed Value :    | 0 | PRD :       | 00.00 | MIN Sales Ratio : | 00.00 |                      |     |

Printed : 03/24/2023

SCHOOL DISTRICT \*

| RANGE                    | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|------|----------|-----|-----|-----|-----|-----------------|-------------------|---------------|
| 180002                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 300001                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 300025                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 300054                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 480303                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 760068                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 850047                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 850094                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 930083                   |       |        |      |          |     |     |     |     |                 |                   |               |
| 930096                   |       |        |      |          |     |     |     |     |                 |                   |               |
| _____ALL_____            |       |        |      |          |     |     |     |     |                 |                   |               |
| 10/01/2019 To 09/30/2022 |       |        |      |          |     |     |     |     |                 |                   |               |

# FILLMORE COUNTY



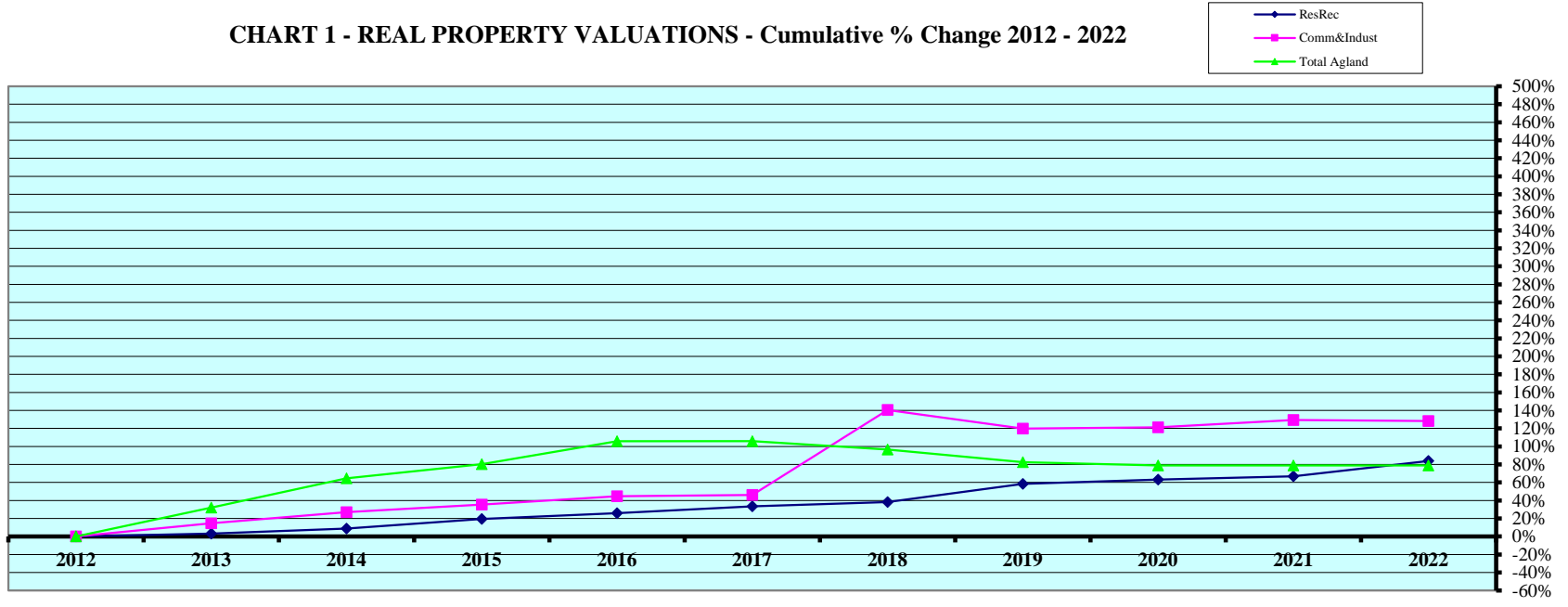
**Legend**

- 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 2012 - 2022**



| Tax Year | Residential & Recreational <sup>(1)</sup> |                |          |           | Commercial & Industrial <sup>(1)</sup> |                |          |           | Total Agricultural Land <sup>(1)</sup> |                |          |           |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
|          | Value                                     | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2012     | 139,347,735                               | -              | -        | -         | 53,334,845                             | -              | -        | -         | 991,174,565                            | -              | -        | -         |
| 2013     | 143,949,733                               | 4,601,998      | 3.30%    | 3.30%     | 61,133,962                             | 7,799,117      | 14.62%   | 14.62%    | 1,308,528,885                          | 317,354,320    | 32.02%   | 32.02%    |
| 2014     | 151,618,607                               | 7,668,874      | 5.33%    | 8.81%     | 67,672,165                             | 6,538,203      | 10.69%   | 26.88%    | 1,631,796,795                          | 323,267,910    | 24.70%   | 64.63%    |
| 2015     | 166,481,550                               | 14,862,943     | 9.80%    | 19.47%    | 72,170,510                             | 4,498,345      | 6.65%    | 35.32%    | 1,785,836,815                          | 154,040,020    | 9.44%    | 80.17%    |
| 2016     | 175,437,795                               | 8,956,245      | 5.38%    | 25.90%    | 77,190,125                             | 5,019,615      | 6.96%    | 44.73%    | 2,040,379,140                          | 254,542,325    | 14.25%   | 105.85%   |
| 2017     | 185,833,450                               | 10,395,655     | 5.93%    | 33.36%    | 77,983,705                             | 793,580        | 1.03%    | 46.22%    | 2,040,688,725                          | 309,585        | 0.02%    | 105.89%   |
| 2018     | 192,751,235                               | 6,917,785      | 3.72%    | 38.32%    | 128,246,830                            | 50,263,125     | 64.45%   | 140.46%   | 1,947,529,505                          | -93,159,220    | -4.57%   | 96.49%    |
| 2019     | 220,560,420                               | 27,809,185     | 14.43%   | 58.28%    | 117,253,525                            | -10,993,305    | -8.57%   | 119.84%   | 1,808,953,375                          | -138,576,130   | -7.12%   | 82.51%    |
| 2020     | 227,282,645                               | 6,722,225      | 3.05%    | 63.10%    | 118,023,332                            | 769,807        | 0.66%    | 121.29%   | 1,772,430,190                          | -36,523,185    | -2.02%   | 78.82%    |
| 2021     | 232,296,760                               | 5,014,115      | 2.21%    | 66.70%    | 122,399,732                            | 4,376,400      | 3.71%    | 129.49%   | 1,773,002,620                          | 572,430        | 0.03%    | 78.88%    |
| 2022     | 256,173,258                               | 23,876,498     | 10.28%   | 83.84%    | 121,758,817                            | -640,915       | -0.52%   | 128.29%   | 1,774,325,305                          | 1,322,685      | 0.07%    | 79.01%    |

Rate Annual %chg: Residential & Recreational **6.28%** Commercial & Industrial **8.60%** Agricultural Land **6.00%**

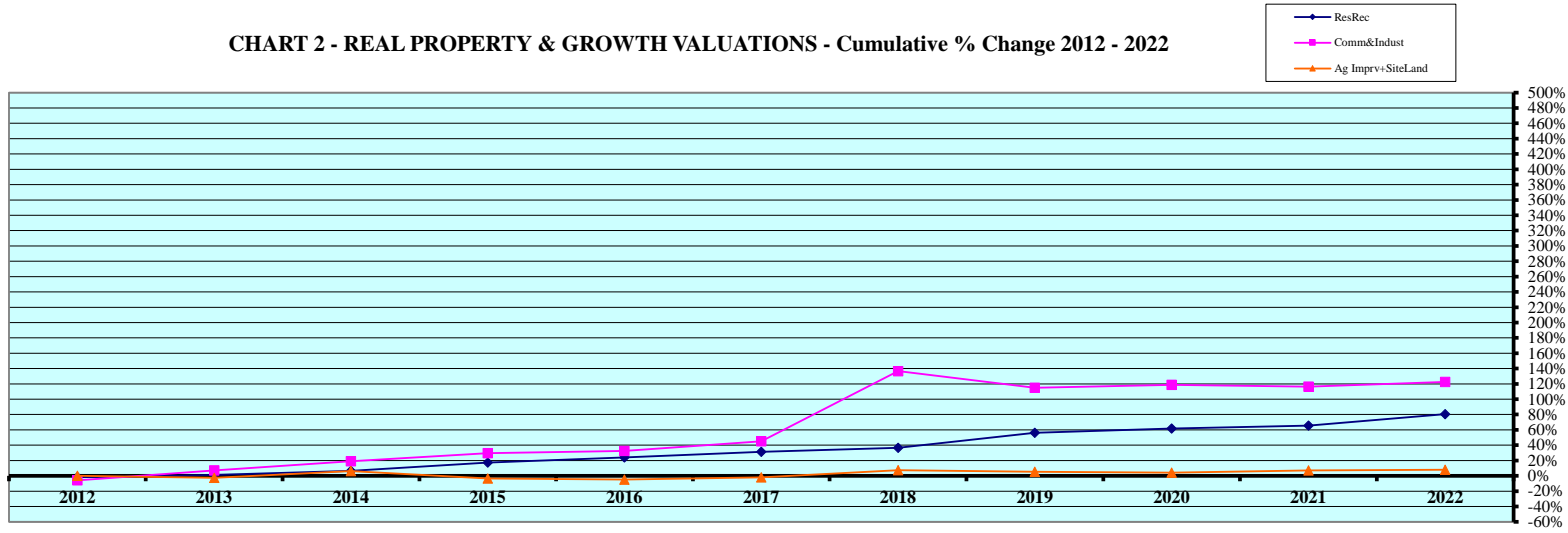
Cnty# **30**  
County **FILLMORE**

**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.  
Source: 2012 - 2022 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



| Tax Year     | Residential & Recreational <sup>(1)</sup> |              |                   |                            |                    |                     | Commercial & Industrial <sup>(1)</sup> |              |                   |                      |                    |                     |                  |  |  |       |  |  |
|--------------|---|--------------|-------------------|----------------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|------------------|--|--|-------|--|--|
|              | Value                                     | Growth Value | % growth of value | Value Exclud. Growth       | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value                                  | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |                  |  |  |       |  |  |
| 2012         | 139,347,735                               | 2,504,614    | 1.80%             | 136,843,121                | -                  | -1.80%              | 53,334,845                             | 3,148,817    | 5.90%             | 50,186,028           | -                  | -5.90%              |                  |  |  |       |  |  |
| 2013         | 143,949,733                               | 2,814,080    | 1.95%             | 141,135,653                | 1.28%              | 1.28%               | 61,133,962                             | 4,005,020    | 6.55%             | 57,128,942           | 7.11%              | 7.11%               |                  |  |  |       |  |  |
| 2014         | 151,618,607                               | 3,236,605    | 2.13%             | 148,382,002                | 3.08%              | 6.48%               | 67,672,165                             | 4,236,470    | 6.26%             | 63,435,695           | 3.77%              | 18.94%              |                  |  |  |       |  |  |
| 2015         | 166,481,550                               | 3,188,530    | 1.92%             | 163,293,020                | 7.70%              | 17.18%              | 72,170,510                             | 2,996,115    | 4.15%             | 69,174,395           | 2.22%              | 29.70%              |                  |  |  |       |  |  |
| 2016         | 175,437,795                               | 2,592,405    | 1.48%             | 172,845,390                | 3.82%              | 24.04%              | 77,190,125                             | 6,533,770    | 8.46%             | 70,656,355           | -2.10%             | 32.48%              |                  |  |  |       |  |  |
| 2017         | 185,833,450                               | 2,790,020    | 1.50%             | 183,043,430                | 4.34%              | 31.36%              | 77,983,705                             | 581,975      | 0.75%             | 77,401,730           | 0.27%              | 45.12%              |                  |  |  |       |  |  |
| 2018         | 192,751,235                               | 2,366,395    | 1.23%             | 190,384,840                | 2.45%              | 36.63%              | 128,246,830                            | 2,006,180    | 1.56%             | 126,240,650          | 61.88%             | 136.69%             |                  |  |  |       |  |  |
| 2019         | 220,560,420                               | 2,913,705    | 1.32%             | 217,646,715                | 12.92%             | 56.19%              | 117,253,525                            | 2,682,550    | 2.29%             | 114,570,975          | -10.66%            | 114.81%             |                  |  |  |       |  |  |
| 2020         | 227,282,645                               | 2,055,895    | 0.90%             | 225,226,750                | 2.12%              | 61.63%              | 118,023,332                            | 1,325,115    | 1.12%             | 116,698,217          | -0.47%             | 118.80%             |                  |  |  |       |  |  |
| 2021         | 232,296,760                               | 1,752,480    | 0.75%             | 230,544,280                | 1.44%              | 65.45%              | 122,399,732                            | 7,065,360    | 5.77%             | 115,334,372          | -2.28%             | 116.25%             |                  |  |  |       |  |  |
| 2022         | 256,173,258                               | 4,626,540    | 1.81%             | 251,546,718                | 8.29%              | 80.52%              | 121,758,817                            | 3,118,265    | 2.56%             | 118,640,552          | -3.07%             | 122.44%             |                  |  |  |       |  |  |
| Rate Ann%chg | 6.28%                                     |              |                   | Resid & Recreat w/o growth |                    |                     | 4.74%                                  |              |                   | 8.60%                |                    |                     | C & I w/o growth |  |  | 5.67% |  |  |

| Tax Year     | Ag Improvements & Site Land <sup>(1)</sup> |                             |                           |              |                   |                      |                          |                     |        |  |
|--------------|--|-----------------------------|---------------------------|--------------|-------------------|----------------------|--------------------------|---------------------|--------|--|
|              | Agric. Dwelling & Homesite Value           | Ag Outbldg & Farmsite Value | Ag Imprv+Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth       | Cmltv%chg w/o grwth |        |  |
| 2012         | 33,834,765                                 | 44,483,786                  | 78,318,551                | 3,787,150    | 4.84%             | 74,531,401           | -                        | -                   |        |  |
| 2013         | 34,194,405                                 | 46,756,001                  | 80,950,406                | 4,754,600    | 5.87%             | 76,195,806           | -2.71%                   | -2.71%              |        |  |
| 2014         | 35,613,845                                 | 52,818,706                  | 88,432,551                | 5,174,880    | 5.85%             | 83,257,671           | 2.85%                    | 6.31%               |        |  |
| 2015         | 26,917,900                                 | 51,407,368                  | 78,325,268                | 2,797,960    | 3.57%             | 75,527,308           | -14.59%                  | -3.56%              |        |  |
| 2016         | 26,204,620                                 | 50,896,815                  | 77,101,435                | 2,553,344    | 3.31%             | 74,548,091           | -4.82%                   | -4.81%              |        |  |
| 2017         | 26,289,175                                 | 52,947,590                  | 79,236,765                | 2,566,315    | 3.24%             | 76,670,450           | -0.56%                   | -2.10%              |        |  |
| 2018         | 30,321,670                                 | 56,447,590                  | 86,769,260                | 2,787,845    | 3.21%             | 83,981,415           | 5.99%                    | 7.23%               |        |  |
| 2019         | 27,240,280                                 | 57,336,625                  | 84,576,905                | 2,054,620    | 2.43%             | 82,522,285           | -4.89%                   | 5.37%               |        |  |
| 2020         | 27,744,710                                 | 56,894,760                  | 84,639,470                | 2,978,490    | 3.52%             | 81,660,980           | -3.45%                   | 4.27%               |        |  |
| 2021         | 27,653,150                                 | 58,385,008                  | 86,038,158                | 2,244,410    | 2.61%             | 83,793,748           | -1.00%                   | 6.99%               |        |  |
| 2022         | 27,052,240                                 | 60,104,325                  | 87,156,565                | 2,613,525    | 3.00%             | 84,543,040           | -1.74%                   | 7.95%               |        |  |
| Rate Ann%chg | -2.21%                                     |                             | 3.06%                     |              | 1.07%             |                      | Ag Imprv+Site w/o growth |                     | -2.49% |  |

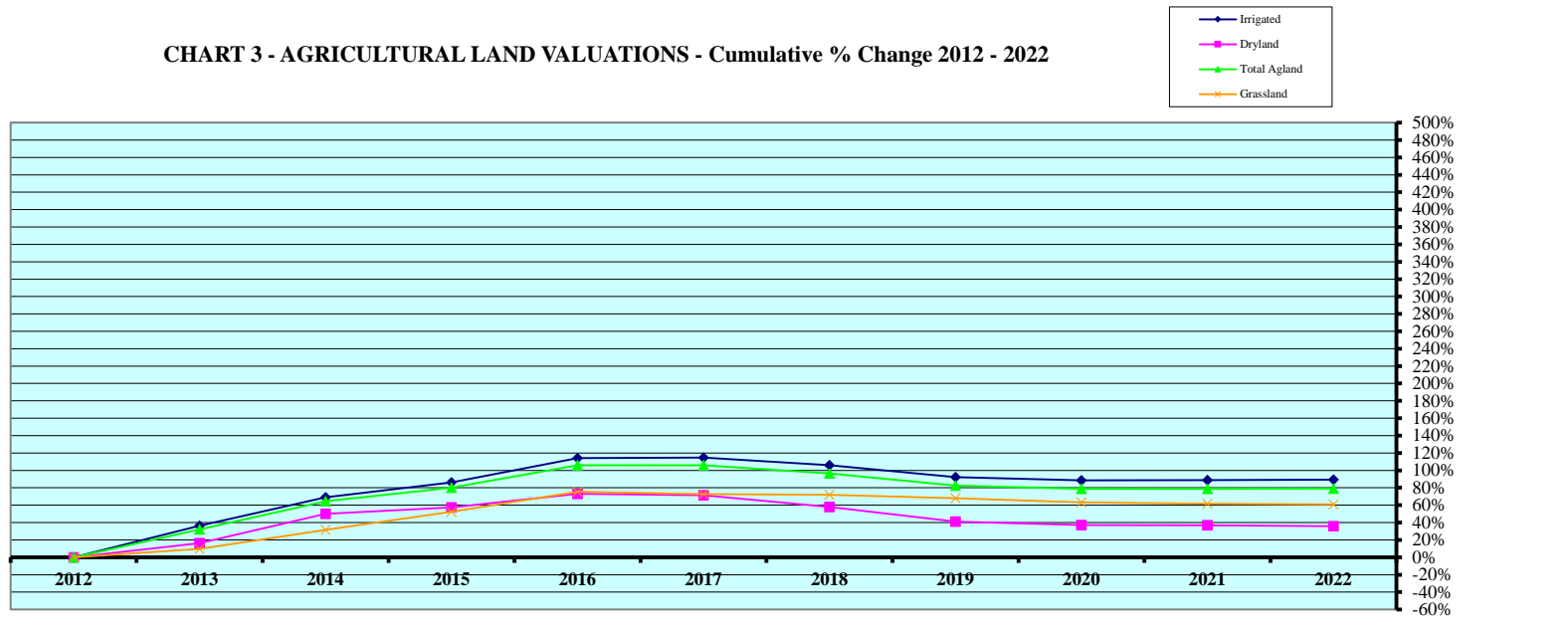
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 30  
County FILLMORE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



| Tax Year | Irrigated Land |              |         |           | Dryland     |             |         |           | Grassland  |           |         |           |
|----------|----------------|--------------|---------|-----------|-------------|-------------|---------|-----------|------------|-----------|---------|-----------|
|          | Value          | Value Chg    | Ann%chg | Cmltv%chg | Value       | Value Chg   | Ann%chg | Cmltv%chg | Value      | Value Chg | Ann%chg | Cmltv%chg |
| 2012     | 789,425,535    | -            | -       | -         | 180,007,610 | -           | -       | -         | 20,904,405 | -         | -       | -         |
| 2013     | 1,075,469,440  | 286,043,905  | 36.23%  | 36.23%    | 209,264,815 | 29,257,205  | 16.25%  | 16.25%    | 22,943,115 | 2,038,710 | 9.75%   | 9.75%     |
| 2014     | 1,333,514,770  | 258,045,330  | 23.99%  | 68.92%    | 269,950,525 | 60,685,710  | 29.00%  | 49.97%    | 27,499,205 | 4,556,090 | 19.86%  | 31.55%    |
| 2015     | 1,469,480,735  | 135,965,965  | 10.20%  | 86.15%    | 283,454,800 | 13,504,275  | 5.00%   | 57.47%    | 31,865,180 | 4,365,975 | 15.88%  | 52.43%    |
| 2016     | 1,691,182,320  | 221,701,585  | 15.09%  | 114.23%   | 311,529,860 | 28,075,060  | 9.90%   | 73.06%    | 36,678,345 | 4,813,165 | 15.10%  | 75.46%    |
| 2017     | 1,695,259,955  | 4,077,635    | 0.24%   | 114.75%   | 308,349,325 | -3,180,535  | -1.02%  | 71.30%    | 36,114,610 | -563,735  | -1.54%  | 72.76%    |
| 2018     | 1,626,145,485  | -69,114,470  | -4.08%  | 105.99%   | 284,545,770 | -23,803,555 | -7.72%  | 58.07%    | 35,926,980 | -187,630  | -0.52%  | 71.86%    |
| 2019     | 1,518,158,175  | -107,987,310 | -6.64%  | 92.31%    | 253,853,345 | -30,692,425 | -10.79% | 41.02%    | 35,107,905 | -819,075  | -2.28%  | 67.95%    |
| 2020     | 1,489,323,500  | -28,834,675  | -1.90%  | 88.66%    | 246,717,940 | -7,135,405  | -2.81%  | 37.06%    | 34,149,700 | -958,205  | -2.73%  | 63.36%    |
| 2021     | 1,490,596,995  | 1,273,495    | 0.09%   | 88.82%    | 246,329,230 | -388,710    | -0.16%  | 36.84%    | 33,795,425 | -354,275  | -1.04%  | 61.67%    |
| 2022     | 1,493,942,765  | 3,345,770    | 0.22%   | 89.24%    | 244,461,295 | -1,867,935  | -0.76%  | 35.81%    | 33,636,215 | -159,210  | -0.47%  | 60.90%    |

Rate Ann.%chg: Irrigated **6.59%** Dryland **3.11%** Grassland **4.87%**

| Tax Year | Waste Land <sup>(1)</sup> |           |         |           | Other Agland <sup>(1)</sup> |           |         |           | Total Agricultural |              |         |           |
|----------|---------------------------|-----------|---------|-----------|-----------------------------|-----------|---------|-----------|--------------------|--------------|---------|-----------|
|          | Value                     | Value Chg | Ann%chg | Cmltv%chg | Value                       | Value Chg | Ann%chg | Cmltv%chg | Value              | Value Chg    | Ann%chg | Cmltv%chg |
| 2012     | 307,530                   | -         | -       | -         | 529,485                     | -         | -       | -         | 991,174,565        | -            | -       | -         |
| 2013     | 321,870                   | 14,340    | 4.66%   | 4.66%     | 529,645                     | 160       | 0.03%   | 0.03%     | 1,308,528,885      | 317,354,320  | 32.02%  | 32.02%    |
| 2014     | 322,100                   | 230       | 0.07%   | 4.74%     | 510,195                     | -19,450   | -3.67%  | -3.64%    | 1,631,796,795      | 323,267,910  | 24.70%  | 64.63%    |
| 2015     | 603,870                   | 281,770   | 87.48%  | 96.36%    | 432,230                     | -77,965   | -15.28% | -18.37%   | 1,785,836,815      | 154,040,020  | 9.44%   | 80.17%    |
| 2016     | 617,720                   | 13,850    | 2.29%   | 100.86%   | 370,895                     | -61,335   | -14.19% | -29.95%   | 2,040,379,140      | 254,542,325  | 14.25%  | 105.85%   |
| 2017     | 594,700                   | -23,020   | -3.73%  | 93.38%    | 370,135                     | -760      | -0.20%  | -30.10%   | 2,040,688,725      | 309,585      | 0.02%   | 105.89%   |
| 2018     | 601,455                   | 6,755     | 1.14%   | 95.58%    | 309,815                     | -60,320   | -16.30% | -41.49%   | 1,947,529,505      | -93,159,220  | -4.57%  | 96.49%    |
| 2019     | 1,551,310                 | 949,855   | 157.93% | 404.44%   | 282,640                     | -27,175   | -8.77%  | -46.62%   | 1,808,953,375      | -138,576,130 | -7.12%  | 82.51%    |
| 2020     | 1,566,580                 | 15,270    | 0.98%   | 409.41%   | 672,470                     | 389,830   | 137.92% | 27.00%    | 1,772,430,190      | -36,523,185  | -2.02%  | 78.82%    |
| 2021     | 1,560,745                 | -5,835    | -0.37%  | 407.51%   | 720,225                     | 47,755    | 7.10%   | 36.02%    | 1,773,002,620      | 572,430      | 0.03%   | 78.88%    |
| 2022     | 1,564,875                 | 4,130     | 0.26%   | 408.85%   | 720,155                     | -70       | -0.01%  | 36.01%    | 1,774,325,305      | 1,322,685    | 0.07%   | 79.01%    |

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

Rate Ann.%chg: Total Agric Land **6.00%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

| Tax Year | IRRIGATED LAND |         |                    |                     |                       | DRYLAND     |        |                    |                     |                       | GRASSLAND  |        |                    |                     |                       |
|----------|----------------|---------|--------------------|---------------------|-----------------------|-------------|--------|--------------------|---------------------|-----------------------|------------|--------|--------------------|---------------------|-----------------------|
|          | Value          | Acres   | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value       | Acres  | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value      | Acres  | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2012     | 789,678,715    | 227,022 | 3,478              |                     |                       | 179,658,315 | 87,231 | 2,060              |                     |                       | 20,740,000 | 26,272 | 789                |                     |                       |
| 2013     | 1,073,941,380  | 229,606 | 4,677              | 34.47%              | 34.47%                | 209,916,770 | 85,219 | 2,463              | 19.60%              | 19.60%                | 23,083,670 | 25,951 | 890                | 12.67%              | 12.67%                |
| 2014     | 1,331,694,210  | 234,627 | 5,676              | 21.35%              | 63.17%                | 271,500,890 | 80,750 | 3,362              | 36.50%              | 63.25%                | 27,617,175 | 25,343 | 1,090              | 22.51%              | 38.04%                |
| 2015     | 1,469,280,205  | 237,952 | 6,175              | 8.79%               | 77.51%                | 284,811,475 | 77,823 | 3,660              | 8.85%               | 77.69%                | 31,929,545 | 24,734 | 1,291              | 18.46%              | 63.52%                |
| 2016     | 1,692,884,840  | 239,306 | 7,074              | 14.57%              | 103.37%               | 311,512,895 | 76,766 | 4,058              | 10.88%              | 97.03%                | 36,589,575 | 24,537 | 1,491              | 15.51%              | 88.89%                |
| 2017     | 1,695,077,885  | 239,617 | 7,074              | 0.00%               | 103.37%               | 308,430,595 | 76,021 | 4,057              | -0.02%              | 96.99%                | 36,184,715 | 24,266 | 1,491              | 0.00%               | 88.89%                |
| 2018     | 1,626,249,400  | 240,069 | 6,774              | -4.24%              | 94.75%                | 284,678,755 | 75,630 | 3,764              | -7.22%              | 82.76%                | 36,022,850 | 24,161 | 1,491              | -0.02%              | 88.86%                |
| 2019     | 1,518,121,675  | 241,966 | 6,274              | -7.38%              | 80.37%                | 254,086,535 | 73,415 | 3,461              | -8.05%              | 68.04%                | 35,198,765 | 23,658 | 1,488              | -0.21%              | 88.46%                |
| 2020     | 1,488,897,475  | 242,332 | 6,144              | -2.07%              | 76.63%                | 246,863,995 | 73,016 | 3,381              | -2.31%              | 64.16%                | 34,271,455 | 23,553 | 1,455              | -2.20%              | 84.31%                |
| 2021     | 1,490,889,290  | 242,660 | 6,144              | 0.00%               | 76.63%                | 246,288,295 | 72,849 | 3,381              | -0.01%              | 64.15%                | 33,779,925 | 23,212 | 1,455              | 0.01%               | 84.34%                |
| 2022     | 1,494,044,495  | 243,179 | 6,144              | 0.00%               | 76.63%                | 244,602,810 | 72,357 | 3,381              | -0.01%              | 64.14%                | 33,648,470 | 23,120 | 1,455              | 0.01%               | 84.35%                |

Rate Annual %chg Average Value/Acre: 5.85%

5.08%

6.31%

| Tax Year | WASTE LAND (2) |       |                    |                     |                       | OTHER AGLAND (2) |       |                    |                     |                       | TOTAL AGRICULTURAL LAND (1) |         |                    |                     |                       |
|----------|----------------|-------|--------------------|---------------------|-----------------------|------------------|-------|--------------------|---------------------|-----------------------|-----------------------------|---------|--------------------|---------------------|-----------------------|
|          | Value          | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value            | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value                       | Acres   | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2012     | 306,560        | 2,788 | 110                |                     |                       | 408,580          | 547   | 747                |                     |                       | 990,792,170                 | 343,859 | 2,881              |                     |                       |
| 2013     | 306,750        | 2,790 | 110                | -0.01%              | -0.01%                | 395,105          | 509   | 777                | 3.99%               | 3.99%                 | 1,307,643,675               | 344,075 | 3,800              | 31.90%              | 31.90%                |
| 2014     | 319,330        | 2,915 | 110                | -0.35%              | -0.37%                | 375,745          | 485   | 775                | -0.22%              | 3.77%                 | 1,631,507,350               | 344,120 | 4,741              | 24.75%              | 64.54%                |
| 2015     | 607,470        | 2,970 | 205                | 86.72%              | 86.04%                | 357,795          | 456   | 785                | 1.26%               | 5.07%                 | 1,786,986,490               | 343,934 | 5,196              | 9.59%               | 80.32%                |
| 2016     | 618,375        | 3,035 | 204                | -0.40%              | 85.29%                | 370,895          | 491   | 755                | -3.81%              | 1.07%                 | 2,041,976,580               | 344,135 | 5,934              | 14.20%              | 105.93%               |
| 2017     | 595,980        | 2,942 | 203                | -0.58%              | 84.21%                | 369,975          | 490   | 755                | -0.01%              | 1.06%                 | 2,040,659,150               | 343,336 | 5,944              | 0.17%               | 106.28%               |
| 2018     | 594,520        | 2,935 | 203                | -0.01%              | 84.19%                | 370,225          | 490   | 755                | 0.00%               | 1.06%                 | 1,947,915,750               | 343,287 | 5,674              | -4.53%              | 96.93%                |
| 2019     | 1,550,300      | 3,779 | 410                | 102.56%             | 273.09%               | 284,330          | 384   | 741                | -1.90%              | -0.86%                | 1,809,241,605               | 343,202 | 5,272              | -7.10%              | 82.96%                |
| 2020     | 1,541,680      | 3,777 | 408                | -0.51%              | 271.18%               | 707,110          | 593   | 1,193              | 61.14%              | 59.76%                | 1,772,281,715               | 343,272 | 5,163              | -2.06%              | 79.18%                |
| 2021     | 1,611,295      | 3,932 | 410                | 0.40%               | 272.67%               | 721,080          | 599   | 1,203              | 0.80%               | 61.04%                | 1,773,289,885               | 343,253 | 5,166              | 0.06%               | 79.29%                |
| 2022     | 1,561,175      | 3,870 | 403                | -1.54%              | 266.91%               | 720,155          | 598   | 1,204              | 0.07%               | 61.15%                | 1,774,577,105               | 343,124 | 5,172              | 0.11%               | 79.49%                |

30  
FILLMORE

Rate Annual %chg Average Value/Acre: 6.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

| Pop.                               | County:                      | Personal Prop     | StateAsd PP      | StateAsdReal     | Residential        | Commercial        | Industrial        | Recreation | Agland           | Agdwell&HS    | AgImprv&FS     | Minerals | Total Value        |
|------------------------------------|------------------------------|-------------------|------------------|------------------|--------------------|-------------------|-------------------|------------|------------------|---------------|----------------|----------|--------------------|
| 5,551                              | FILLMORE                     | 136,828,456       | 24,554,423       | 23,161,063       | 256,173,258        | 80,599,807        | 41,159,010        | 0          | 1,774,325,305    | 27,052,240    | 60,104,325     | 0        | 2,423,957,887      |
| cnty sectorvalue % of total value: |                              | 5.64%             | 1.01%            | 0.96%            | 10.57%             | 3.33%             | 1.70%             |            | 73.20%           | 1.12%         | 2.48%          |          | 100.00%            |
| Pop.                               | Municipality:                | Personal Prop     | StateAsd PP      | StateAsd Real    | Residential        | Commercial        | Industrial        | Recreation | Agland           | Agdwell&HS    | AgImprv&FS     | Minerals | Total Value        |
| 591                                | EXETER                       | 6,560,674         | 809,978          | 1,100,240        | 22,878,010         | 7,064,370         | 0                 | 0          | 134,050          | 18,000        | 6,435          | 0        | 38,571,757         |
| 10.65%                             | %sector of county sector     | 4.79%             | 3.30%            | 4.75%            | 8.93%              | 8.76%             |                   |            | 0.01%            | 0.07%         | 0.01%          |          | 1.59%              |
|                                    | %sector of municipality      | 17.01%            | 2.10%            | 2.85%            | 59.31%             | 18.31%            |                   |            | 0.35%            | 0.05%         | 0.02%          |          | 100.00%            |
| 560                                | FAIRMONT                     | 30,545,963        | 1,092,094        | 2,182,585        | 15,853,190         | 6,226,450         | 29,974,015        | 0          | 308,075          | 0             | 15,160         | 0        | 86,197,532         |
| 10.09%                             | %sector of county sector     | 22.32%            | 4.45%            | 9.42%            | 6.19%              | 7.73%             | 72.82%            | 0.02%      | 0.02%            | 0.03%         |                |          | 3.56%              |
|                                    | %sector of municipality      | 35.44%            | 1.27%            | 2.53%            | 18.39%             | 7.22%             | 34.77%            | 0.36%      | 0.02%            | 0.02%         |                |          | 100.00%            |
| 2,217                              | GENEVA                       | 15,532,648        | 1,736,571        | 113,469          | 108,871,075        | 26,273,412        | 7,499,985         | 0          | 363,895          | 0             | 46,440         | 0        | 160,437,495        |
| 39.94%                             | %sector of county sector     | 11.35%            | 7.07%            | 0.49%            | 42.50%             | 32.60%            | 18.22%            | 0.02%      | 0.02%            | 0.08%         |                |          | 6.62%              |
|                                    | %sector of municipality      | 9.68%             | 1.08%            | 0.07%            | 67.86%             | 16.38%            | 4.67%             | 0.23%      |                  | 0.03%         |                |          | 100.00%            |
| 126                                | GRAFTON                      | 154,752           | 339,472          | 656,030          | 4,462,965          | 2,959,550         | 0                 | 0          | 211,815          | 0             | 42,225         | 0        | 8,826,809          |
| 2.27%                              | %sector of county sector     | 0.11%             | 1.38%            | 2.83%            | 1.74%              | 3.67%             |                   |            | 0.01%            | 0.07%         |                |          | 0.36%              |
|                                    | %sector of municipality      | 1.75%             | 3.85%            | 7.43%            | 50.56%             | 33.53%            |                   |            | 2.40%            | 0.48%         |                |          | 100.00%            |
| 285                                | MILLIGAN                     | 460,930           | 250,001          | 17,019           | 8,287,895          | 7,337,405         | 0                 | 0          | 0                | 0             | 0              | 0        | 16,353,250         |
| 5.13%                              | %sector of county sector     | 0.34%             | 1.02%            | 0.07%            | 3.24%              | 9.10%             |                   |            |                  |               |                |          | 0.67%              |
|                                    | %sector of municipality      | 2.82%             | 1.53%            | 0.10%            | 50.68%             | 44.87%            |                   |            |                  |               |                |          | 100.00%            |
| 115                                | OHIOWA                       | 44,763            | 237,788          | 5,984            | 1,551,135          | 4,069,630         | 0                 | 0          | 32,275           | 0             | 0              | 0        | 5,941,575          |
| 2.07%                              | %sector of county sector     | 0.03%             | 0.97%            | 0.03%            | 0.61%              | 5.05%             |                   |            | 0.00%            |               |                |          | 0.25%              |
|                                    | %sector of municipality      | 0.75%             | 4.00%            | 0.10%            | 26.11%             | 68.49%            |                   |            | 0.54%            |               |                |          | 100.00%            |
| 341                                | SHICKLEY                     | 258,994           | 270,726          | 7,910            | 16,448,025         | 2,843,645         | 189,455           | 0          | 27,470           | 0             | 0              | 0        | 20,046,225         |
| 6.14%                              | %sector of county sector     | 0.19%             | 1.10%            | 0.03%            | 6.42%              | 3.53%             | 0.46%             |            | 0.00%            |               |                |          | 0.83%              |
|                                    | %sector of municipality      | 1.29%             | 1.35%            | 0.04%            | 82.05%             | 14.19%            | 0.95%             |            | 0.14%            |               |                |          | 100.00%            |
| 29                                 | STRANG                       | 920,137           | 104,600          | 317              | 580,140            | 425,445           | 0                 | 0          | 6,020            | 78,370        | 39,680         | 0        | 2,154,709          |
| 0.52%                              | %sector of county sector     | 0.67%             | 0.43%            | 0.00%            | 0.23%              | 0.53%             |                   |            | 0.00%            | 0.29%         | 0.07%          |          | 0.09%              |
|                                    | %sector of municipality      | 42.70%            | 4.85%            | 0.01%            | 26.92%             | 19.74%            |                   |            | 0.28%            | 3.64%         | 1.84%          |          | 100.00%            |
|                                    | %sector of county sector     |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of municipality      |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of county sector     |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of municipality      |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of county sector     |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of municipality      |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of county sector     |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of municipality      |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of county sector     |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
|                                    | %sector of municipality      |                   |                  |                  |                    |                   |                   |            |                  |               |                |          |                    |
| 4,265                              | <b>Total Municipalities</b>  | <b>54,478,863</b> | <b>4,841,230</b> | <b>4,083,554</b> | <b>178,932,440</b> | <b>57,199,910</b> | <b>37,663,456</b> | <b>0</b>   | <b>1,083,600</b> | <b>96,370</b> | <b>149,940</b> | <b>0</b> | <b>338,529,360</b> |
| 76.83%                             | %all municip.sectors of cnty | 39.82%            | 19.72%           | 17.63%           | 69.85%             | 70.97%            | 91.51%            |            | 0.06%            | 0.36%         | 0.25%          |          | 13.97%             |

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

|  |                        |                              |                          |                                   |
|--|------------------------|------------------------------|--------------------------|-----------------------------------|
| <b>Total Real Property</b><br>Sum Lines 17, 25, & 30 | <b>Records : 6,977</b> | <b>Value : 2,336,763,655</b> | <b>Growth 15,186,935</b> | <b>Sum Lines 17, 25, &amp; 41</b> |
|--|------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

|                                 | Urban   |             | SubUrban |            | Rural   |            | Total   |             | Growth     |
|---------------------------------|---------|-------------|----------|------------|---------|------------|---------|-------------|------------|
|                                 | Records | Value       | Records  | Value      | Records | Value      | Records | Value       |            |
| <b>01. Res UnImp Land</b>       | 328     | 1,651,140   | 53       | 1,053,080  | 306     | 5,950,670  | 687     | 8,654,890   |            |
| <b>02. Res Improve Land</b>     | 1,934   | 11,218,160  | 57       | 973,995    | 310     | 5,506,365  | 2,301   | 17,698,520  |            |
| <b>03. Res Improvements</b>     | 1,941   | 175,279,180 | 62       | 10,751,645 | 325     | 57,729,738 | 2,328   | 243,760,563 |            |
| <b>04. Res Total</b>            | 2,269   | 188,148,480 | 115      | 12,778,720 | 631     | 69,186,773 | 3,015   | 270,113,973 | 4,639,640  |
| <b>% of Res Total</b>           | 75.26   | 69.66       | 3.81     | 4.73       | 20.93   | 25.61      | 43.21   | 11.56       | 30.55      |
| <b>05. Com UnImp Land</b>       | 63      | 304,082     | 12       | 259,230    | 7       | 594,410    | 82      | 1,157,722   |            |
| <b>06. Com Improve Land</b>     | 406     | 2,779,755   | 38       | 1,218,790  | 22      | 725,145    | 466     | 4,723,690   |            |
| <b>07. Com Improvements</b>     | 415     | 57,552,185  | 39       | 10,789,350 | 36      | 9,947,665  | 490     | 78,289,200  |            |
| <b>08. Com Total</b>            | 478     | 60,636,022  | 51       | 12,267,370 | 43      | 11,267,220 | 572     | 84,170,612  | 8,356,440  |
| <b>% of Com Total</b>           | 83.57   | 72.04       | 8.92     | 14.57      | 7.52    | 13.39      | 8.20    | 3.60        | 55.02      |
| <b>09. Ind UnImp Land</b>       | 1       | 55,800      | 1        | 30,830     | 0       | 0          | 2       | 86,630      |            |
| <b>10. Ind Improve Land</b>     | 3       | 1,815,380   | 10       | 610,665    | 0       | 0          | 13      | 2,426,045   |            |
| <b>11. Ind Improvements</b>     | 2       | 29,045,870  | 10       | 9,600,465  | 0       | 0          | 12      | 38,646,335  |            |
| <b>12. Ind Total</b>            | 3       | 30,917,050  | 11       | 10,241,960 | 0       | 0          | 14      | 41,159,010  | 0          |
| <b>% of Ind Total</b>           | 21.43   | 75.12       | 78.57    | 24.88      | 0.00    | 0.00       | 0.20    | 1.76        | 0.00       |
| <b>13. Rec UnImp Land</b>       | 0       | 0           | 0        | 0          | 0       | 0          | 0       | 0           |            |
| <b>14. Rec Improve Land</b>     | 0       | 0           | 0        | 0          | 0       | 0          | 0       | 0           |            |
| <b>15. Rec Improvements</b>     | 0       | 0           | 0        | 0          | 0       | 0          | 0       | 0           |            |
| <b>16. Rec Total</b>            | 0       | 0           | 0        | 0          | 0       | 0          | 0       | 0           | 0          |
| <b>% of Rec Total</b>           | 0.00    | 0.00        | 0.00     | 0.00       | 0.00    | 0.00       | 0.00    | 0.00        | 0.00       |
| <b>Res &amp; Rec Total</b>      | 2,269   | 188,148,480 | 115      | 12,778,720 | 631     | 69,186,773 | 3,015   | 270,113,973 | 4,639,640  |
| <b>% of Res &amp; Rec Total</b> | 75.26   | 69.66       | 3.81     | 4.73       | 20.93   | 25.61      | 43.21   | 11.56       | 30.55      |
| <b>Com &amp; Ind Total</b>      | 481     | 91,553,072  | 62       | 22,509,330 | 43      | 11,267,220 | 586     | 125,329,622 | 8,356,440  |
| <b>% of Com &amp; Ind Total</b> | 82.08   | 73.05       | 10.58    | 17.96      | 7.34    | 8.99       | 8.40    | 5.36        | 55.02      |
| <b>17. Taxable Total</b>        | 2,750   | 279,701,552 | 177      | 35,288,050 | 674     | 80,453,993 | 3,601   | 395,443,595 | 12,996,080 |
| <b>% of Taxable Total</b>       | 76.37   | 70.73       | 4.92     | 8.92       | 18.72   | 20.35      | 51.61   | 16.92       | 85.57      |

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    | 15,997,550   |
| 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    | 363,875      | 3        | 671,640    | 16,612,325   |
| 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  | 29,901,145   |

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 | 209           | 33               | 82            | 324           |

Schedule V : Agricultural Records

|                      | Urban   |           | SubUrban |             | Rural   |               | Total   |               |
|----------------------|---------|-----------|----------|-------------|---------|---------------|---------|---------------|
|                      | Records | Value     | Records  | Value       | Records | Value         | Records | Value         |
| 27. Ag-Vacant Land   | 45      | 676,465   | 292      | 134,213,540 | 2,336   | 1,348,621,320 | 2,673   | 1,483,511,325 |
| 28. Ag-Improved Land | 8       | 170,735   | 66       | 36,957,275  | 540     | 343,257,835   | 614     | 380,385,845   |
| 29. Ag Improvements  | 8       | 2,940,465 | 68       | 7,506,105   | 627     | 66,976,320    | 703     | 77,422,890    |

|              |  |  |  |       |               |
|--------------|--|--|--|-------|---------------|
| 30. Ag Total |  |  |  | 3,376 | 1,941,320,060 |
|--------------|--|--|--|-------|---------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

|                           | Urban   |          |            | SubUrban |           |            | Growth    |
|---------------------------|---------|----------|------------|----------|-----------|------------|-----------|
|                           | Records | Acres    | Value      | Records  | Acres     | Value      |           |
| 31. HomeSite UnImp Land   | 0       | 0.00     | 0          | 2        | 2.00      | 36,000     |           |
| 32. HomeSite Improv Land  | 1       | 1.00     | 18,000     | 24       | 25.00     | 450,000    |           |
| 33. HomeSite Improvements | 4       | 0.00     | 1,686,210  | 24       | 0.00      | 1,974,520  |           |
| 34. HomeSite Total        |         |          |            |          |           |            |           |
| 35. FarmSite UnImp Land   | 3       | 2.47     | 22,115     | 31       | 66.40     | 188,265    |           |
| 36. FarmSite Improv Land  | 7       | 8.92     | 49,660     | 61       | 201.70    | 808,945    |           |
| 37. FarmSite Improvements | 7       | 0.00     | 1,254,255  | 65       | 0.00      | 5,531,585  |           |
| 38. FarmSite Total        |         |          |            |          |           |            |           |
| 39. Road & Ditches        | 0       | 0.00     | 0          | 247      | 598.62    | 0          |           |
| 40. Other- Non Ag Use     | 4       | 5.07     | 20,280     | 1        | 18.97     | 75,880     |           |
|                           | Records | Acres    | Value      | Records  | Acres     | Value      | Growth    |
| 31. HomeSite UnImp Land   | 17      | 17.00    | 306,000    | 19       | 19.00     | 342,000    |           |
| 32. HomeSite Improv Land  | 256     | 258.00   | 4,644,000  | 281      | 284.00    | 5,112,000  |           |
| 33. HomeSite Improvements | 260     | 0.00     | 19,609,435 | 288      | 0.00      | 23,270,165 | 201,470   |
| 34. HomeSite Total        |         |          |            | 307      | 303.00    | 28,724,165 |           |
| 35. FarmSite UnImp Land   | 182     | 430.90   | 1,253,505  | 216      | 499.77    | 1,463,885  |           |
| 36. FarmSite Improv Land  | 495     | 1,674.93 | 6,663,080  | 563      | 1,885.55  | 7,521,685  |           |
| 37. FarmSite Improvements | 598     | 0.00     | 47,366,885 | 670      | 0.00      | 54,152,725 | 1,989,385 |
| 38. FarmSite Total        |         |          |            | 886      | 2,385.32  | 63,138,295 |           |
| 39. Road & Ditches        | 2,622   | 7,255.11 | 0          | 2,869    | 7,853.73  | 0          |           |
| 40. Other- Non Ag Use     | 0       | 0.00     | 0          | 5        | 24.04     | 96,160     |           |
| 41. Total Section VI      |         |          |            | 1,193    | 10,566.09 | 91,958,620 | 2,190,855 |

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 | 458,580   |
|                  | Rural   |        |           | Total    |        |           |
|                  | Records | Acres  | Value     | Records  | Acres  | Value     |
| 42. Game & Parks | 5       | 640.02 | 2,013,885 | 7        | 893.32 | 2,472,465 |

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                | 6,752.22   | 2.84%       | 45,915,110    | 3.00%       | 6,800.00                |
| 46. 1A                 | 62,365.83  | 26.27%      | 411,614,335   | 26.92%      | 6,600.00                |
| 47. 2A1                | 107,778.92 | 45.41%      | 700,562,980   | 45.81%      | 6,500.00                |
| 48. 2A                 | 33,171.75  | 13.98%      | 212,299,205   | 13.88%      | 6,400.00                |
| 49. 3A1                | 3.88       | 0.00%       | 24,055        | 0.00%       | 6,199.74                |
| 50. 3A                 | 16,570.80  | 6.98%       | 97,767,785    | 6.39%       | 5,900.00                |
| 51. 4A1                | 7,576.09   | 3.19%       | 43,183,680    | 2.82%       | 5,700.00                |
| 52. 4A                 | 3,144.59   | 1.32%       | 17,767,005    | 1.16%       | 5,650.02                |
| 53. Total              | 237,364.08 | 100.00%     | 1,529,134,155 | 100.00%     | 6,442.15                |
| <b>Dry</b>             |            |             |               |             |                         |
| 54. 1D1                | 1,732.49   | 4.72%       | 6,505,525     | 5.14%       | 3,755.01                |
| 55. 1D                 | 9,807.53   | 26.73%      | 35,797,755    | 28.27%      | 3,650.03                |
| 56. 2D1                | 14,688.87  | 40.03%      | 49,942,105    | 39.44%      | 3,400.00                |
| 57. 2D                 | 5,734.15   | 15.63%      | 19,496,075    | 15.40%      | 3,399.99                |
| 58. 3D1                | 1,725.54   | 4.70%       | 5,694,305     | 4.50%       | 3,300.01                |
| 59. 3D                 | 217.15     | 0.59%       | 673,155       | 0.53%       | 3,099.95                |
| 60. 4D1                | 1,706.94   | 4.65%       | 5,291,500     | 4.18%       | 3,099.99                |
| 61. 4D                 | 1,079.51   | 2.94%       | 3,238,530     | 2.56%       | 3,000.00                |
| 62. Total              | 36,692.18  | 100.00%     | 126,638,950   | 100.00%     | 3,451.39                |
| <b>Grass</b>           |            |             |               |             |                         |
| 63. 1G1                | 7,147.79   | 50.52%      | 10,721,685    | 51.91%      | 1,500.00                |
| 64. 1G                 | 1,325.22   | 9.37%       | 1,987,830     | 9.62%       | 1,500.00                |
| 65. 2G1                | 5,656.33   | 39.98%      | 7,918,895     | 38.34%      | 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      | 0.13%       | 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              | 14,147.32  | 100.00%     | 20,653,580    | 100.00%     | 1,459.89                |
| <b>Irrigated Total</b> |            |             |               |             |                         |
|                        | 237,364.08 | 81.23%      | 1,529,134,155 | 91.11%      | 6,442.15                |
| <b>Dry Total</b>       |            |             |               |             |                         |
|                        | 36,692.18  | 12.56%      | 126,638,950   | 7.55%       | 3,451.39                |
| <b>Grass Total</b>     |            |             |               |             |                         |
|                        | 14,147.32  | 4.84%       | 20,653,580    | 1.23%       | 1,459.89                |
| 72. Waste              | 3,528.51   | 1.21%       | 1,340,380     | 0.08%       | 379.87                  |
| 73. Other              | 481.89     | 0.16%       | 632,110       | 0.04%       | 1,311.73                |
| 74. Exempt             | 278.33     | 0.10%       | 0             | 0.00%       | 0.00                    |
| 75. Market Area Total  | 292,213.98 | 100.00%     | 1,678,399,175 | 100.00%     | 5,743.73                |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated                    | Acres            | % of Acres*    | Value              | % of Value*    | Average Assessed Value* |
|------------------------------|------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1                      | 1,351.97         | 19.49%         | 8,787,805          | 20.45%         | 6,500.00                |
| 46. 1A                       | 1,768.12         | 25.50%         | 11,139,170         | 25.93%         | 6,300.01                |
| 47. 2A1                      | 2,329.20         | 33.59%         | 14,441,050         | 33.61%         | 6,200.00                |
| 48. 2A                       | 832.28           | 12.00%         | 5,076,910          | 11.82%         | 6,100.00                |
| 49. 3A1                      | 0.00             | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 50. 3A                       | 257.05           | 3.71%          | 1,388,065          | 3.23%          | 5,399.98                |
| 51. 4A1                      | 225.62           | 3.25%          | 1,218,345          | 2.84%          | 5,399.99                |
| 52. 4A                       | 170.83           | 2.46%          | 913,950            | 2.13%          | 5,350.06                |
| <b>53. Total</b>             | <b>6,935.07</b>  | <b>100.00%</b> | <b>42,965,295</b>  | <b>100.00%</b> | <b>6,195.37</b>         |
| <b>Dry</b>                   |                  |                |                    |                |                         |
| 54. 1D1                      | 1,765.60         | 5.06%          | 6,100,160          | 5.29%          | 3,455.01                |
| 55. 1D                       | 9,123.48         | 26.15%         | 31,065,490         | 26.95%         | 3,405.00                |
| 56. 2D1                      | 14,805.85        | 42.43%         | 49,599,770         | 43.03%         | 3,350.01                |
| 57. 2D                       | 5,002.23         | 14.34%         | 16,007,125         | 13.89%         | 3,200.00                |
| 58. 3D1                      | 2,273.74         | 6.52%          | 6,934,905          | 6.02%          | 3,050.00                |
| 59. 3D                       | 36.28            | 0.10%          | 110,665            | 0.10%          | 3,050.30                |
| 60. 4D1                      | 1,353.48         | 3.88%          | 3,992,825          | 3.46%          | 2,950.04                |
| 61. 4D                       | 530.92           | 1.52%          | 1,460,240          | 1.27%          | 2,750.40                |
| <b>62. Total</b>             | <b>34,891.58</b> | <b>100.00%</b> | <b>115,271,180</b> | <b>100.00%</b> | <b>3,303.70</b>         |
| <b>Grass</b>                 |                  |                |                    |                |                         |
| 63. 1G1                      | 3,232.14         | 37.68%         | 4,848,210          | 39.03%         | 1,500.00                |
| 64. 1G                       | 873.04           | 10.18%         | 1,309,560          | 10.54%         | 1,500.00                |
| 65. 2G1                      | 4,473.65         | 52.15%         | 6,263,100          | 50.42%         | 1,400.00                |
| 66. 2G                       | 0.00             | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 67. 3G1                      | 0.00             | 0.00%          | 0                  | 0.00%          | 0.00                    |
| 68. 3G                       | 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                    |
| <b>71. Total</b>             | <b>8,578.83</b>  | <b>100.00%</b> | <b>12,420,870</b>  | <b>100.00%</b> | <b>1,447.85</b>         |
| <b>Irrigated Total</b>       | <b>6,935.07</b>  | <b>13.63%</b>  | <b>42,965,295</b>  | <b>25.13%</b>  | <b>6,195.37</b>         |
| <b>Dry Total</b>             | <b>34,891.58</b> | <b>68.59%</b>  | <b>115,271,180</b> | <b>67.42%</b>  | <b>3,303.70</b>         |
| <b>Grass Total</b>           | <b>8,578.83</b>  | <b>16.86%</b>  | <b>12,420,870</b>  | <b>7.27%</b>   | <b>1,447.85</b>         |
| 72. Waste                    | 357.89           | 0.70%          | 224,165            | 0.13%          | 626.35                  |
| 73. Other                    | 107.22           | 0.21%          | 80,755             | 0.05%          | 753.17                  |
| 74. Exempt                   | 39.40            | 0.08%          | 0                  | 0.00%          | 0.00                    |
| <b>75. Market Area Total</b> | <b>50,870.59</b> | <b>100.00%</b> | <b>170,962,265</b> | <b>100.00%</b> | <b>3,360.73</b>         |

Schedule X : Agricultural Records :Ag Land Total

|                      | Urban         |                | SubUrban         |                    | Rural             |                      | Total             |                      |
|----------------------|---------------|----------------|------------------|--------------------|-------------------|----------------------|-------------------|----------------------|
|                      | Acres         | Value          | Acres            | Value              | Acres             | Value                | Acres             | Value                |
| <b>76. Irrigated</b> | 67.77         | 439,430        | 21,508.19        | 138,651,350        | 222,723.19        | 1,433,008,670        | 244,299.15        | 1,572,099,450        |
| <b>77. Dry Land</b>  | 77.68         | 271,035        | 8,268.38         | 27,812,815         | 63,237.70         | 213,826,280          | 71,583.76         | 241,910,130          |
| <b>78. Grass</b>     | 18.44         | 26,680         | 1,905.28         | 2,743,265          | 20,802.43         | 30,304,505           | 22,726.15         | 33,074,450           |
| <b>79. Waste</b>     | 0.00          | 0              | 368.16           | 214,830            | 3,518.24          | 1,349,715            | 3,886.40          | 1,564,545            |
| <b>80. Other</b>     | 0.00          | 0              | 153.56           | 189,465            | 435.55            | 523,400              | 589.11            | 712,865              |
| <b>81. Exempt</b>    | 51.53         | 0              | 190.01           | 0                  | 76.19             | 0                    | 317.73            | 0                    |
| <b>82. Total</b>     | <b>163.89</b> | <b>737,145</b> | <b>32,203.57</b> | <b>169,611,725</b> | <b>310,717.11</b> | <b>1,679,012,570</b> | <b>343,084.57</b> | <b>1,849,361,440</b> |

|                  | Acres             | % of Acres*    | Value                | % of Value*    | Average Assessed Value* |
|------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| <b>Irrigated</b> | 244,299.15        | 71.21%         | 1,572,099,450        | 85.01%         | 6,435.14                |
| <b>Dry Land</b>  | 71,583.76         | 20.86%         | 241,910,130          | 13.08%         | 3,379.40                |
| <b>Grass</b>     | 22,726.15         | 6.62%          | 33,074,450           | 1.79%          | 1,455.35                |
| <b>Waste</b>     | 3,886.40          | 1.13%          | 1,564,545            | 0.08%          | 402.57                  |
| <b>Other</b>     | 589.11            | 0.17%          | 712,865              | 0.04%          | 1,210.07                |
| <b>Exempt</b>    | 317.73            | 0.09%          | 0                    | 0.00%          | 0.00                    |
| <b>Total</b>     | <b>343,084.57</b> | <b>100.00%</b> | <b>1,849,361,440</b> | <b>100.00%</b> | <b>5,390.40</b>         |

Schedule XI : Residential Records - Assessor Location Detail

| <u>Line#</u> <u>Assessor Location</u> | <u>Unimproved Land</u> |              | <u>Improved Land</u> |              | <u>Improvements</u> |              | <u>Total</u>   |              | <u>Growth</u> |
|---------------------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
|                                       | <u>Records</u>         | <u>Value</u> | <u>Records</u>       | <u>Value</u> | <u>Records</u>      | <u>Value</u> | <u>Records</u> | <u>Value</u> |               |
| 83.1 Exeter                           | 65                     | 444,700      | 283                  | 1,998,815    | 283                 | 24,697,400   | 348            | 27,140,915   | 56,075        |
| 83.2 Fairmont                         | 47                     | 235,355      | 253                  | 1,149,345    | 253                 | 18,234,350   | 300            | 19,619,050   | 57,965        |
| 83.3 Geneva                           | 93                     | 692,095      | 925                  | 6,625,060    | 929                 | 102,763,870  | 1,022          | 110,081,025  | 1,151,890     |
| 83.4 Grafton                          | 23                     | 38,580       | 68                   | 124,950      | 69                  | 4,313,590    | 92             | 4,477,120    | 2,000         |
| 83.5 Milligan                         | 22                     | 39,115       | 150                  | 270,350      | 150                 | 8,647,940    | 172            | 8,957,405    | 523,640       |
| 83.6 Ohioa                            | 41                     | 72,550       | 73                   | 108,410      | 73                  | 1,405,600    | 114            | 1,586,560    | 35,425        |
| 83.7 Rural                            | 356                    | 6,964,900    | 362                  | 6,408,540    | 382                 | 66,986,378   | 738            | 80,359,818   | 2,137,375     |
| 83.8 Rural Ag                         | 1                      | 13,020       | 1                    | 18,000       | 2                   | 647,290      | 3              | 678,310      | 630,080       |
| 83.9 Shickley                         | 20                     | 122,940      | 164                  | 956,385      | 165                 | 15,554,305   | 185            | 16,633,630   | 45,190        |
| 83.10 Strang                          | 19                     | 31,635       | 22                   | 38,665       | 22                  | 509,840      | 41             | 580,140      | 0             |
| 84 Residential Total                  | 687                    | 8,654,890    | 2,301                | 17,698,520   | 2,328               | 243,760,563  | 3,015          | 270,113,973  | 4,639,640     |

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                  | 9,094,590    | 70             | 9,633,795    | 2,889,630     |
| 85.3           | Fairmont                 | 13                     | 99,975       | 56                   | 1,918,135    | 56                  | 37,959,320   | 69             | 39,977,430   | 2,238,060     |
| 85.4           | Geneva                   | 25                     | 402,182      | 179                  | 2,113,875    | 181                 | 30,249,440   | 206            | 32,765,497   | 3,064,785     |
| 85.5           | Grafton                  | 6                      | 7,390        | 26                   | 50,545       | 27                  | 3,115,310    | 33             | 3,173,245    | 0             |
| 85.6           | Milligan                 | 3                      | 4,585        | 37                   | 97,565       | 37                  | 7,235,255    | 40             | 7,337,405    | 0             |
| 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                      | 594,410      | 31                   | 867,305      | 38                  | 17,533,405   | 45             | 18,995,120   | 46,060        |
| 85.10          | Shickley                 | 10                     | 46,350       | 59                   | 516,505      | 60                  | 3,731,075    | 70             | 4,293,930    | 58,930        |
| 85.11          | Strang                   | 9                      | 15,455       | 5                    | 4,835        | 7                   | 471,535      | 16             | 491,825      | 58,975        |
| 86             | Commercial Total         | 84                     | 1,244,352    | 479                  | 7,149,735    | 502                 | 116,935,535  | 586            | 125,329,622  | 8,356,440     |

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                | 7,061.03  | 51.19%      | 10,591,545 | 52.56%      | 1,500.00                |
| 88. 1G                 | 1,312.50  | 9.51%       | 1,968,750  | 9.77%       | 1,500.00                |
| 89. 2G1                | 5,403.60  | 39.17%      | 7,565,080  | 37.54%      | 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              | 13,795.11 | 100.00%     | 20,150,545 | 100.00%     | 1,460.70                |
| <b>CRP</b>             |           |             |            |             |                         |
| 96. 1C1                | 86.76     | 24.63%      | 130,140    | 25.87%      | 1,500.00                |
| 97. 1C                 | 12.72     | 3.61%       | 19,080     | 3.79%       | 1,500.00                |
| 98. 2C1                | 252.73    | 71.76%      | 353,815    | 70.34%      | 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             | 352.21    | 100.00%     | 503,035    | 100.00%     | 1,428.22                |
| <b>Timber</b>          |           |             |            |             |                         |
| 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            | 13,795.11 | 97.51%      | 20,150,545 | 97.56%      | 1,460.70                |
| CRP Total              | 352.21    | 2.49%       | 503,035    | 2.44%       | 1,428.22                |
| Timber Total           | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 114. Market Area Total | 14,147.32 | 100.00%     | 20,653,580 | 100.00%     | 1,459.89                |

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                | 3,222.66 | 38.11%      | 4,833,990  | 39.47%      | 1,500.00                |
| 88. 1G                 | 871.65   | 10.31%      | 1,307,475  | 10.68%      | 1,500.00                |
| 89. 2G1                | 4,361.31 | 51.58%      | 6,105,825  | 49.85%      | 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              | 8,455.62 | 100.00%     | 12,247,290 | 100.00%     | 1,448.42                |
| <b>CRP</b>             |          |             |            |             |                         |
| 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                |
| <b>Timber</b>          |          |             |            |             |                         |
| 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            | 8,455.62 | 98.56%      | 12,247,290 | 98.60%      | 1,448.42                |
| CRP Total              | 123.21   | 1.44%       | 173,580    | 1.40%       | 1,408.81                |
| Timber Total           | 0.00     | 0.00%       | 0          | 0.00%       | 0.00                    |
| <hr/>                  |          |             |            |             |                         |
| 114. Market Area Total | 8,578.83 | 100.00%     | 12,420,870 | 100.00%     | 1,447.85                |

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

**30 Fillmore**

|   | <b>2022 CTL County<br/>Total</b> | <b>2023 Form 45<br/>County Total</b> | <b>Value Difference<br/>(2023 form 45 - 2022 CTL)</b> | <b>Percent<br/>Change</b> | <b>2023 Growth<br/>(New Construction Value)</b> | <b>Percent Change<br/>excl. Growth</b> |
|---|----------------------------------|--------------------------------------|---|---------------------------|---|--|
| 01. Residential   | 256,173,258                      | 270,113,973                          | 13,940,715  | 5.44%                     | 4,639,640                                       | 3.63%                                  |
| 02. Recreational  | 0                                | 0                                    | 0   |                           | 0   |  |
| 03. Ag-Homesite Land, Ag-Res Dwelling                             | 27,052,240                       | 28,724,165                           | 1,671,925   | 6.18%                     | 201,470   | 5.44%                                  |
| <b>04. Total Residential (sum lines 1-3)</b>                      | <b>283,225,498</b>               | <b>298,838,138</b>                   | <b>15,612,640</b>                                     | <b>5.51%</b>              | <b>4,841,110</b>                                | <b>3.80%</b>                           |
| 05. Commercial  | 80,599,807                       | 84,170,612                           | 3,570,805   | 4.43%                     | 8,356,440                                       | -5.94%                                 |
| 06. Industrial  | 41,159,010                       | 41,159,010                           | 0   | 0.00%                     | 0   | 0.00%                                  |
| <b>07. Total Commercial (sum lines 5-6)</b>                       | <b>121,758,817</b>               | <b>125,329,622</b>                   | <b>3,570,805</b>                                      | <b>2.93%</b>              | <b>8,356,440</b>                                | <b>-3.93%</b>                          |
| 08. Ag-Farmsite Land, Outbuildings                                | 60,012,005                       | 63,138,295                           | 3,126,290   | 5.21%                     | 1,989,385                                       | 1.89%                                  |
| 09. Minerals  | 0                                | 0                                    | 0   |                           | 0   |  |
| 10. Non Ag Use Land   | 92,320                           | 96,160                               | 3,840   | 4.16%                     |   |  |
| <b>11. Total Non-Agland (sum lines 8-10)</b>                      | <b>60,104,325</b>                | <b>63,234,455</b>                    | <b>3,130,130</b>                                      | <b>5.21%</b>              | <b>1,989,385</b>                                | <b>1.90%</b>                           |
| 12. Irrigated   | 1,493,942,765                    | 1,572,099,450                        | 78,156,685  | 5.23%                     |   |  |
| 13. Dryland   | 244,461,295                      | 241,910,130                          | -2,551,165  | -1.04%                    |   |  |
| 14. Grassland   | 33,636,215                       | 33,074,450                           | -561,765  | -1.67%                    |   |  |
| 15. Wasteland   | 1,564,875                        | 1,564,545                            | -330  | -0.02%                    |   |  |
| 16. Other Agland  | 720,155                          | 712,865                              | -7,290  | -1.01%                    |   |  |
| <b>17. Total Agricultural Land</b>                                | <b>1,774,325,305</b>             | <b>1,849,361,440</b>                 | <b>75,036,135</b>                                     | <b>4.23%</b>              |   |  |
| <b>18. Total Value of all Real Property</b><br>(Locally Assessed) | <b>2,239,413,945</b>             | <b>2,336,763,655</b>                 | <b>97,349,710</b>                                     | <b>4.35%</b>              | <b>15,186,935</b>                               | <b>3.67%</b>                           |



## 2023 Assessment Survey for Fillmore County

### A. Staffing and Funding Information

|            |  |
|------------|--|
| <b>1.</b>  | <b>Deputy(ies) on staff:</b>   |
|            | 1  |
| <b>2.</b>  | <b>Appraiser(s) on staff:</b>  |
|            | 0  |
| <b>3.</b>  | <b>Other full-time employees:</b>  |
|            | 1  |
| <b>4.</b>  | <b>Other part-time employees:</b>  |
|            | 1  |
| <b>5.</b>  | <b>Number of shared employees:</b>   |
|            | 0  |
| <b>6.</b>  | <b>Assessor's requested budget for current fiscal year:</b>  |
|            | \$262,550 Includes inter local agreement   |
| <b>7.</b>  | <b>Adopted budget, or granted budget if different from above:</b>  |
|            | \$269,240 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund. |
| <b>8.</b>  | <b>Amount of the total assessor's budget set aside for appraisal work:</b>   |
|            | 0  |
| <b>9.</b>  | <b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>   |
|            | For Fillmore County that amount is \$10,000 of the total \$70,000 requested for the interlocal agreement   |
| <b>10.</b> | <b>Part of the assessor's budget that is dedicated to the computer system:</b>   |
|            | N/A (this is in the county data processing budget)   |
| <b>11.</b> | <b>Amount of the assessor's budget set aside for education/workshops:</b>  |
|            | \$3,000 Includes Lodging/Meals/Mileage   |
| <b>12.</b> | <b>Amount of last year's assessor's budget not used:</b>   |
|            | Minimal (From Inter Local agreement)   |

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

|    |   |
|----|---|
| 1. | <b>Does the county have zoning?</b>     |
|    | Yes                                     |
| 2. | <b>If so, is the zoning countywide?</b> |
|    | Yes                                     |
|    |   |

|           |  |
|-----------|--|
| <b>3.</b> | <b>What municipalities in the county are zoned?</b>              |
|           | All towns are zoned except Strang. Geneva does their own zoning. |
| <b>4.</b> | <b>When was zoning implemented?</b>                              |
|           | 2000   |

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

|           |                            |
|-----------|----------------------------|
| <b>1.</b> | <b>Appraisal Services:</b> |
|           | None                       |
| <b>2.</b> | <b>GIS Services:</b>       |
|           | gWorks                     |
| <b>3.</b> | <b>Other services:</b>     |
|           | MIPS                       |

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

|           |  |
|-----------|--|
| <b>1.</b> | <b>List any outside appraisal or listing services employed by the county for the current assessment year</b> |
|           | No   |
| <b>2.</b> | <b>If so, is the appraisal or listing service performed under contract?</b>                                  |
|           | N/A  |
| <b>3.</b> | <b>What appraisal certifications or qualifications does the County require?</b>                              |
|           | N/A  |
| <b>4.</b> | <b>Have the existing contracts been approved by the PTA?</b>   |
|           | N/A  |
| <b>5.</b> | <b>Does the appraisal or listing service providers establish assessed values for the county?</b>             |
|           | N/A  |

## 2023 Residential Assessment Survey for Fillmore County

| <b>1.</b>              | <b>Valuation data collection done by:</b>  |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
|------------------------|--|---------------------------|------------------------|--|---|---|---|--|---|--|---|---|---|--|---|---|--|-------|------------------------|--|-------|---------------------------|
|                        | Assessor and Staff   |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
| <b>2.</b>              | <b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>  |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
|                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Geneva: (Including: Sub Geneva; Rural Geneva)<br/>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:<br/>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:<br/>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)<br/>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)<br/>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:<br/>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 DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td></td> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table> |                           | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | Geneva: (Including: Sub Geneva; Rural Geneva)<br>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:<br>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:<br>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)<br>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)<br>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:<br>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 DW | Agricultural Dwellings |  | AG OB | Agricultural Outbuildings |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>   |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
| 1                      | Geneva: (Including: Sub Geneva; Rural Geneva)<br>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:<br>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:<br>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)<br>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)<br>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:<br>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 DW  | Agricultural Dwellings    |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
|                        | AG OB  | Agricultural Outbuildings |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
| <b>3.</b>              | <b>List and describe the approach(es) used to estimate the market value of residential properties.</b>   |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |
|                        | The cost and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.   |                           |                        |  |   |   |   |  |   |  |   |   |   |  |   |   |  |       |                        |  |       |                           |

**4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**

The county 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.

| <u>Valuation Group</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |
|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
| 1                      | 2018                               | 2021                   | 2016                           | 2021                           |
| 2                      | 2021                               | 2017                   | 2021                           | 2022                           |
| 3                      | 2021                               | 2019                   | 2021                           | 2022                           |
| 4                      | 2021                               | 2020                   | 2018                           | 2021                           |
| 5                      | 2019                               | 2021                   | 2019-2021                      | 2021                           |
| 6                      | 2017                               | 2017                   | 2017                           | 2017                           |
| AG DW                  | 2017                               | 2017                   | 2017                           | 2020                           |
| AG OB                  | 2017                               | 2017                   | 2017                           | 2020                           |

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 2017. 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.

## 2023 Commercial Assessment Survey for Fillmore County

| <b>1.</b>              | <b>Valuation data collection done by:</b>  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
|------------------------|--|--|------------------------|--|---|--|---|--|---|--|---|---|---|--|---|---|
|                        | Assessor and Staff   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| <b>2.</b>              | <b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
|                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Geneva: (Including: Sub Geneva; Rural Geneva)<br/>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:<br/>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:<br/>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.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Shickley: (Including: Sub Shickley)<br/>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; Ohioa; and Strang)<br/>Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural:<br/>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.</td> </tr> </tbody> </table> |  | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | Geneva: (Including: Sub Geneva; Rural Geneva)<br>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:<br>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:<br>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. | 4 | Shickley: (Including: Sub Shickley)<br>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; Ohioa; and Strang)<br>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. | 6 | Rural:<br>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. |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| 1                      | Geneva: (Including: Sub Geneva; Rural Geneva)<br>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:<br>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:<br>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.   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| 4                      | Shickley: (Including: Sub Shickley)<br>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; Ohioa; and Strang)<br>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.   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| 6                      | Rural:<br>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.  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| <b>3.</b>              | <b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
|                        | The cost and sales comparison approaches.  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
| <b>3a.</b>             | <b>Describe the process used to determine the value of unique commercial properties.</b>   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
|                        | When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.   |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |
|                        |  |  |                        |  |   |  |   |  |   |  |   |   |   |  |   |   |

| 4.                     | <p><b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b></p> <p>The county uses the local market to develop depreciation tables.</p>  |                        |                                    |                                |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
|------------------------|---|------------------------|------------------------------------|--------------------------------|--------------------------------|--------------------------------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|------|
| 5.                     | <p><b>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.</b></p> <p>Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.</p>  |                        |                                    |                                |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 6.                     | <p><b>Describe the methodology used to determine the commercial lot values.</b></p> <p>All sales are reviewed and land values are analyzed and prepared by square foot.</p>   |                        |                                    |                                |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 7.                     | <table border="1"> <thead> <tr> <th data-bbox="203 556 365 640"><u>Valuation Group</u></th> <th data-bbox="365 556 649 640"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 556 901 640"><u>Date of Costing</u></th> <th data-bbox="901 556 1209 640"><u>Date of Lot Value Study</u></th> <th data-bbox="1209 556 1502 640"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 640 365 693">1</td> <td data-bbox="365 640 649 693">2017</td> <td data-bbox="649 640 901 693">2017</td> <td data-bbox="901 640 1209 693">2014</td> <td data-bbox="1209 640 1502 693">2018</td> </tr> <tr> <td data-bbox="203 693 365 745">2</td> <td data-bbox="365 693 649 745">2017</td> <td data-bbox="649 693 901 745">2017</td> <td data-bbox="901 693 1209 745">2018</td> <td data-bbox="1209 693 1502 745">2018</td> </tr> <tr> <td data-bbox="203 745 365 798">3</td> <td data-bbox="365 745 649 798">2017</td> <td data-bbox="649 745 901 798">2017</td> <td data-bbox="901 745 1209 798">2018</td> <td data-bbox="1209 745 1502 798">2018</td> </tr> <tr> <td data-bbox="203 798 365 850">4</td> <td data-bbox="365 798 649 850">2017</td> <td data-bbox="649 798 901 850">2017</td> <td data-bbox="901 798 1209 850">2018</td> <td data-bbox="1209 798 1502 850">2018</td> </tr> <tr> <td data-bbox="203 850 365 903">5</td> <td data-bbox="365 850 649 903">2017</td> <td data-bbox="649 850 901 903">2017</td> <td data-bbox="901 850 1209 903">2018</td> <td data-bbox="1209 850 1502 903">2018</td> </tr> <tr> <td data-bbox="203 903 365 976">6</td> <td data-bbox="365 903 649 976">2017</td> <td data-bbox="649 903 901 976">2017</td> <td data-bbox="901 903 1209 976">2018</td> <td data-bbox="1209 903 1502 976">2018</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u>         | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | 1 | 2017 | 2017 | 2014 | 2018 | 2 | 2017 | 2017 | 2018 | 2018 | 3 | 2017 | 2017 | 2018 | 2018 | 4 | 2017 | 2017 | 2018 | 2018 | 5 | 2017 | 2017 | 2018 | 2018 | 6 | 2017 | 2017 | 2018 | 2018 |
| <u>Valuation Group</u> | <u>Date of Depreciation Tables</u>  | <u>Date of Costing</u> | <u>Date of Lot Value Study</u>     | <u>Date of Last Inspection</u> |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 1                      | 2017  | 2017                   | 2014                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 2                      | 2017  | 2017                   | 2018                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 3                      | 2017  | 2017                   | 2018                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 4                      | 2017  | 2017                   | 2018                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 5                      | 2017  | 2017                   | 2018                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |
| 6                      | 2017  | 2017                   | 2018                               | 2018                           |                                |                                |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |   |      |      |      |      |



## 2023 Agricultural Assessment Survey for Fillmore County

| <b>1.</b>          | <b>Valuation data collection done by:</b>   |                                |                    |  |                                |   |   |      |   |  |      |
|--------------------|---|--------------------------------|--------------------|--|--------------------------------|---|---|------|---|--|------|
|                    | Assessor and Staff  |                                |                    |  |                                |   |   |      |   |  |      |
| <b>2.</b>          | <b>List each market area, and describe the location and the specific characteristics that make each unique.</b>   |                                |                    |  |                                |   |   |      |   |  |      |
|                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table> |                                | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 1 | Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it. | 2020 | 2 | Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells. | 2020 |
| <u>Market Area</u> | <u>Description of unique characteristics</u>  | <u>Year Land Use Completed</u> |                    |  |                                |   |   |      |   |  |      |
| 1                  | Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.   | 2020                           |                    |  |                                |   |   |      |   |  |      |
| 2                  | Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.  | 2020                           |                    |  |                                |   |   |      |   |  |      |
| <b>3.</b>          | <b>Describe the process used to determine and monitor market areas.</b>   |                                |                    |  |                                |   |   |      |   |  |      |
|                    | 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.   |                                |                    |  |                                |   |   |      |   |  |      |
| <b>4.</b>          | <b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>   |                                |                    |  |                                |   |   |      |   |  |      |
|                    | This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.   |                                |                    |  |                                |   |   |      |   |  |      |
| <b>5.</b>          | <b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>  |                                |                    |  |                                |   |   |      |   |  |      |
|                    | 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.  |                                |                    |  |                                |   |   |      |   |  |      |
| <b>6.</b>          | <b>What separate market analysis has been conducted where intensive use is identified in the county?</b>  |                                |                    |  |                                |   |   |      |   |  |      |
|                    | Feedlots were classified as intensive use, and a feedlot value was established.   |                                |                    |  |                                |   |   |      |   |  |      |
| <b>7.</b>          | <b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>   |                                |                    |  |                                |   |   |      |   |  |      |
|                    | 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.  |                                |                    |  |                                |   |   |      |   |  |      |

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

## FILLMORE COUNTY

### Plan of Assessment – 2022

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 31<sup>st</sup> and the Department of Revenue Property Assessment Division on or before October 31<sup>st</sup>. 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 19<sup>th</sup>. 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 2022 abstract, the real property within Fillmore County is comprised of the following: 2,992 residential parcels of which 666 are unimproved, 572 commercial parcels of which 83 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,375 agricultural parcels of which 2,667 are unimproved. Among the improved agricultural parcels there are 291 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 6953 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7288.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2022 abstract of assessment for real property is 2,239,908,120. The breakdown of valuation is as follows:

|  | <u>Valuation</u>            | <u>Total Parcels</u> |
|--|-----------------------------|----------------------|
| Real Estate  | 2,239,908,120               | 7288                 |
| Personal Property Abstract (as of July 1, 2022)                    | 136,828,456                 | 1138                 |
| Railroad & Public Service Utilities<br>(Certified by PA&T in 2021) | <u>47,906,454</u>           |                      |
| <b><u>TOTAL</u></b>  | <b><u>2,424,643,030</u></b> |                      |

Homestead Exemption applications (sent) for 2022 were 234.

Charitable exemption applications for 2022 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 2022 records are currently up-to-date along with the 2022 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 2022:

| <u>Property Class</u> | <u>Median</u> | <u>COD</u> | <u>PRD</u> |
|-----------------------|---------------|------------|------------|
| Residential           | 95%           | 7.79       | 101.87     |
| Commercial            | 93 %          | 18.92      | 99.93      |
| Agricultural Land     | 72%           | 16.23      | 106.26     |

**OUR 3 YEAR PLAN IS AS FOLLOWS:**

**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

- Possible Review of Exeter/Fairmont
- Take new photos of both villages
- Maintain Commercial inspection
- Review Ag land for any land use changes
- Permit List/Review (currently 100+ permits)

**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
- Review Milligan, Ohio, Strang

## 2025

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
- Review of Commercial Property (systematic 6 yr. Review)

## 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.
- 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 Ohio) for 201 values  
using the 2015 Marshall & Swift costing. Took new photos.



Reviewed all rural acreages, rural homes and outbuildings for 2016 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 3<sup>rd</sup> 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, Ohioa and Strang as part of 6 yr. review, using 2019 Marshall & Swift cost tables. 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 Ohioa, 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 –**

Reviewed Geneva, Grafton & Shickley villages as part of the 6-year review process, using 2021 costing. Both villages were out of the statistical range as well as Geneva City.

Several homes had storm damage so we drove villages to assess updates on these properties. New construction/removal of all buildings was completed per permit process. Photos were taken of the new homes/buildings.

Review of agricultural land sales indicated that the ag land values were within the acceptable range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner.

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

Scanning of old records (Doc Records) was completed for 2022. New photo jackets were added to the Geneva, Shickley & Grafton record cards along with new photos.