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DEPARTMENT OF REVENUE

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

JEFFERSON 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 Jefferson 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 Jefferson 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,

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

cc: Mary Banahan, Jefferson County Assessor

Table of Contents

2023 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

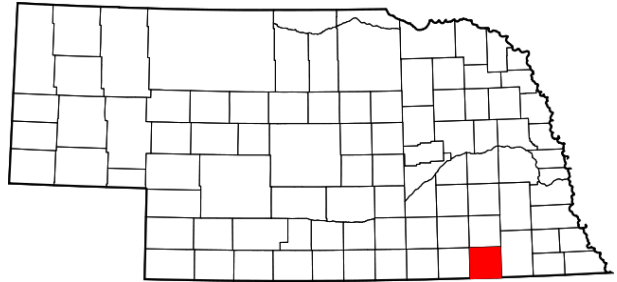
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

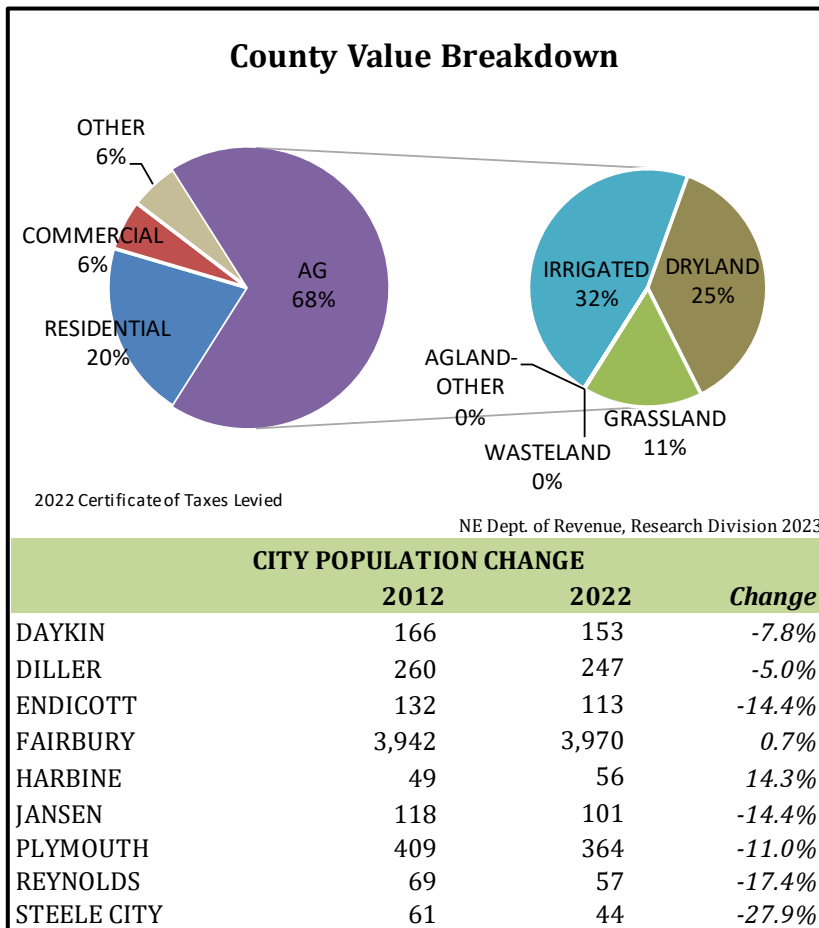
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Jefferson County has 7,176 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 69% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$80,803 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 223 employer establishments with total employment of 2,538, for a 3% decrease in employment since 2019.



Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

2023 Residential Correlation for Jefferson County

Assessment Actions

For 2023, the Jefferson County Assessor physically inspected Daykin, Fairbury Neighborhood 2, rural and rural suburban parcels. Only routine maintenance was completed for the residential class. The pick-up work was completed.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the sales and the usability decisions for each sale. The county assessor utilizes inspections, Pictometry ChangeFinder and questionnaires when verifying residential sales. The county assessor qualified less sales than the statewide average. The county assessor supplied comments explaining each disqualified sale. Review of the sales qualification rosters and comments for the residential class indicate that all arm's-length transactions are being utilized for measurement

The county assessor's inspection and review cycle for all real property was discussed with the county assessor. The county assessor and her staff have a systematic cycle set up to comply with the six-year review cycle. The Jefferson County Assessor updated the costing and depreciation tables to 2021. Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.

Valuation Groups were examined, the Jefferson County Assessor re-stratified from six valuation groups down to five this year. The villages were regrouped based on amenities offered to the community and geographic location. The review and analysis indicated that the county has adequately redefined economic areas for its residential property class. The county assessor has a valuation methodology in place.

Description of Analysis

The Jefferson County Assessor uses five valuation groups in the residential property class.

Valuation Group	Description
1	Fairbury
11	Rural
17	Rural Suburban
21	Daykin, Diller, and Plymouth
23	Endicott, Harbine, Jansen, Reynolds and Steele City

2023 Residential Correlation for Jefferson County

For the residential property class, there were 176 qualified sales representing all valuation groups. Review of the overall statistical sample shows that two of the three levels of central tendency are within the acceptable range. The COD is within the IAAO recommended range. The PRD is above the recommended range and is impacted by a single outlier with a ratio of 463%, the hypothetical removal of this ratio brings the PRD to 104%, review of the sale price substrata does not show an organized pattern of regressivity.

When analyzing the five valuation groups, three are represented by sufficient samples and have medians within the acceptable range. Valuation Groups 11 and 17 do not have sufficient samples to analyze. The county assessor utilizes adjustments in the valuation group to reflect the market; ensuring that all valuation groups are equalized.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the reported actions that only routine maintenance was completed.

Equalization and Quality of Assessment

All subclasses of residential property are assessed at similar levels of market value, and the qualitative statistics support that appraisal uniformity has been achieved. The quality of assessment in the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	128	97.91	96.85	92.03	18.30	105.24
11	6	82.62	83.00	77.52	22.52	107.07
17	1	91.52	91.52	91.52	00.00	100.00
21	24	98.66	95.22	90.40	17.69	105.33
23	17	99.29	99.35	98.61	16.16	100.75
<u> </u> ALL <u> </u>	176	98.01	96.37	91.12	18.14	105.76

Level of Value

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 98%.

2023 Commercial Correlation for Jefferson County

Assessment Actions

For the commercial property class all pickup work was timely completed.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the verification of the sales and the usability decisions for each sale. The review of Jefferson County revealed that the usability rate is below the statewide average, but no apparent bias existed in the qualification determination of its commercial properties. Sales that were disqualified had sufficient explanation.

The county assessor's inspection and review cycle for all real property was discussed. Commercial properties were last inspected in 2018. For commercial property, the county assessor continues to meet the six-year review cycle that it has set up to stay in compliance.

Commercial lots are valued by square foot using the sales comparison approach. The latest commercial lot studies were completed in 2018. The date of the costing and depreciation tables for the commercial properties is dated 2021.

Description of Analysis

The Jefferson County Assessor identifies commercial properties in one valuation group, which is representative of the local economy.

There are only 8 commercial sales in the commercial class of property. Overall, the three measures of central tendency are in range. The COD is within the IAAO recommended range for rural commercial parcels; the PRD is low but is impacted by a single low dollar sale with a low assessment-to-sale ratio. The sample is very small, removal of a single outlier on each side of the ratio array moves the median from 98% to 102%, suggesting that the commercial assessment has been assessed within the acceptable range, but that the median should not be used as a point estimate of the level of value.

Despite the lack of sufficient market data, the county assessor has proactively adjusted commercial properties along with the general movement of residential property. That trend continued this year and is demonstrated by History Chart 2 – Real Property & Growth values in the appendix of this report. Lacking sufficient sales, the county assessor's methodology to change assessed values with the general economy, results in equalized valuation within the class.

A comparison of the changes in the sales and the 2023 County Abstract of Assessment for Real Property, Form 45 compared with the 2022 Certificate of Taxes Levied Report (CTL) supports the reported assessment actions of pick-up work.

2023 Commercial Correlation for Jefferson County

Equalization and Quality of Assessment

There is only one commercial valuation group for Jefferson County, it was examined to ensure that the grouping defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicate that the County has adequately identified economic areas for the commercial property class.

Based on all relevant information, the quality of assessment of the commercial property class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
19	8	100.24	97.02	102.29	24.73	94.85
____ALL____	8	100.24	97.02	102.29	24.73	94.85

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Jefferson County is determined to be at the statutory level of 100% of market value.

2023 Agricultural Correlation for Jefferson County

Assessment Actions

For 2023, the county assessor verified land use by requesting certified Farm Service Agency (FSA) maps from property owners. A study of sales statistics was performed, and only minor changes were made to land values.

All pick-up work of reported or discovered changes to parcels was physically reviewed timely.

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.

A review of the three market areas indicated that they are defined adequately in recognizing the economic and geographic areas in the county. Market Area 1 is the Northern portion of the county where ground water is available. Market Area 2 is also to the North but there is limited ground water access. Market Area 3 is the lower and is predominately grass and some dryland crops. All agricultural improvements were physically reviewed in 2019.

Land use review is conducted using aerial imagery, this was last completed in assessment year 2022. The county assessor has not yet begun working to identify land enrolled in the Conservation Reserve Program (CRP).

The assessment practices are reviewed to determine if the inspections on agricultural land parcels are current and up to date. Review work for agricultural land is divided and spread over a 4-year period to be a manageable number of properties to review on an annual basis. This ensures compliance with the six-year inspection and review cycle. Review work is separated into Ranges. This allows each Market Area to be treated equally, with a portion of each being reviewed each year. The county assessor is current with the six-year inspection and review cycle.

Description of Analysis

The county assessor has identified three separate market areas for the agricultural land class, due to their unique characteristics and the geography in the county.

The statistical sample for the agricultural land contains 47 sales and indicates that all three measures of central tendency are statutorily within the acceptable range. All market areas have medians within the acceptable range. Review of the 80% Majority Land Use (MLU) statistics indicates that only the irrigated land subclass has a sufficient number of sales for measurement in Market Area 2, grassland and dryland do not have enough sales to analyze.

Review of the 2022 Average Acre Value Comparison chart supports that the agricultural values are generally comparable to adjoining counties and are therefore equalized.

2023 Agricultural Correlation for Jefferson County

Review of the 2023 County Abstract of Assessment Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) Report reflects the reported actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings and rural residential acreages have all been valued utilizing the same site values, depreciation tables, and costing tables. A review of statistics with sufficient sales and the assessment practices suggests that the assessments within Jefferson County are valued within the acceptable range. The quality of assessment of the agricultural land in Jefferson 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	15	69.15	69.28	69.35	15.43	99.90
1	6	74.17	75.23	73.65	14.71	102.15
2	9	59.99	65.32	66.63	15.82	98.03
<u>Dry</u>						
County	6	67.48	66.66	66.54	14.46	100.18
2	5	71.88	70.46	70.76	09.56	99.58
3	1	47.67	47.67	47.67	00.00	100.00
<u>Grass</u>						
County	9	74.30	75.01	74.88	08.36	100.17
1	1	65.09	65.09	65.09	00.00	100.00
2	2	83.05	83.05	83.23	10.54	99.78
3	6	75.36	73.99	73.65	06.45	100.46
<u>ALL</u>	47	71.88	72.32	71.17	14.73	101.62

Level of Value

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

2023 Opinions of the Property Tax Administrator for Jefferson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Jefferson County

Residential Real Property - Current

Number of Sales	176	Median	98.01
Total Sales Price	\$16,970,457	Mean	96.37
Total Adj. Sales Price	\$16,970,457	Wgt. Mean	91.12
Total Assessed Value	\$15,462,890	Average Assessed Value of the Base	\$63,546
Avg. Adj. Sales Price	\$96,423	Avg. Assessed Value	\$87,857

Confidence Interval - Current

95% Median C.I	95.48 to 99.02
95% Wgt. Mean C.I	87.64 to 94.59
95% Mean C.I	91.10 to 101.64
% of Value of the Class of all Real Property Value in the County	15.57
% of Records Sold in the Study Period	4.15
% of Value Sold in the Study Period	5.74

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	171	99	99.43
2021	173	99	98.97
2020	198	100	99.74
2019	160	100	99.60

2023 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	8	Median	100.24
Total Sales Price	\$1,695,151	Mean	97.02
Total Adj. Sales Price	\$1,695,151	Wgt. Mean	102.29
Total Assessed Value	\$1,733,956	Average Assessed Value of the Base	\$189,515
Avg. Adj. Sales Price	\$211,894	Avg. Assessed Value	\$216,745

Confidence Interval - Current

95% Median C.I	35.81 to 148.48
95% Wgt. Mean C.I	81.06 to 123.51
95% Mean C.I	68.37 to 125.67
% of Value of the Class of all Real Property Value in the County	5.85
% of Records Sold in the Study Period	1.50
% of Value Sold in the Study Period	1.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	10	100	88.24
2021	9	100	97.84
2020	17	100	97.84
2019	20	100	97.50

**48 Jefferson
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 : 176
 Total Sales Price : 16,970,457
 Total Adj. Sales Price : 16,970,457
 Total Assessed Value : 15,462,890
 Avg. Adj. Sales Price : 96,423
 Avg. Assessed Value : 87,857

MEDIAN : 98
 WGT. MEAN : 91
 MEAN : 96
 COD : 18.14
 PRD : 105.76

COV : 37.02
 STD : 35.68
 Avg. Abs. Dev : 17.78
 MAX Sales Ratio : 462.92
 MIN Sales Ratio : 49.82

95% Median C.I. : 95.48 to 99.02
 95% Wgt. Mean C.I. : 87.64 to 94.59
 95% Mean C.I. : 91.10 to 101.64

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	14	98.61	91.53	88.91	08.54	102.95	50.34	100.97	75.98 to 100.59	86,586	76,986	
01-JAN-21 To 31-MAR-21	11	100.11	103.50	101.96	04.38	101.51	98.56	113.54	98.80 to 113.43	115,409	117,670	
01-APR-21 To 30-JUN-21	33	96.98	97.61	92.65	18.90	105.35	58.83	164.53	81.99 to 101.37	99,090	91,804	
01-JUL-21 To 30-SEP-21	29	99.29	97.49	94.73	10.21	102.91	63.38	140.28	95.98 to 101.08	105,726	100,158	
01-OCT-21 To 31-DEC-21	19	100.35	118.72	104.70	35.95	113.39	63.33	462.92	78.26 to 115.88	64,978	68,031	
01-JAN-22 To 31-MAR-22	19	96.41	94.13	93.70	14.49	100.46	55.32	148.22	86.60 to 100.62	115,025	107,778	
01-APR-22 To 30-JUN-22	24	81.52	87.12	80.57	20.51	108.13	49.82	147.89	73.70 to 97.90	78,000	62,847	
01-JUL-22 To 30-SEP-22	27	89.06	87.33	80.68	21.39	108.24	49.93	167.07	69.13 to 98.59	105,951	85,478	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	87	99.02	97.33	94.20	12.43	103.32	50.34	164.53	98.30 to 99.91	101,353	95,475	
01-OCT-21 To 30-SEP-22	89	93.05	95.42	87.78	24.06	108.70	49.82	462.92	82.77 to 97.32	91,604	80,411	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	92	99.23	102.63	96.39	17.97	106.47	58.83	462.92	98.37 to 100.74	96,088	92,620	
<u>ALL</u>	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	128	97.91	96.85	92.03	18.30	105.24	49.82	462.92	95.22 to 99.29	95,126	87,541	
11	6	82.62	83.00	77.52	22.52	107.07	50.34	119.11	50.34 to 119.11	175,661	136,165	
17	1	91.52	91.52	91.52	00.00	100.00	91.52	91.52	N/A	275,000	251,675	
21	24	98.66	95.22	90.40	17.69	105.33	54.35	150.08	78.26 to 99.47	115,892	104,769	
23	17	99.29	99.35	98.61	16.16	100.75	65.92	164.53	80.95 to 111.86	40,235	39,675	
<u>ALL</u>	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857	
06												
07												
<u>ALL</u>	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857	

**48 Jefferson
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 : 176
 Total Sales Price : 16,970,457
 Total Adj. Sales Price : 16,970,457
 Total Assessed Value : 15,462,890
 Avg. Adj. Sales Price : 96,423
 Avg. Assessed Value : 87,857

MEDIAN : 98
 WGT. MEAN : 91
 MEAN : 96
 COD : 18.14
 PRD : 105.76

COV : 37.02
 STD : 35.68
 Avg. Abs. Dev : 17.78
 MAX Sales Ratio : 462.92
 MIN Sales Ratio : 49.82

95% Median C.I. : 95.48 to 99.02
 95% Wgt. Mean C.I. : 87.64 to 94.59
 95% Mean C.I. : 91.10 to 101.64

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	104.90	104.90	104.90	00.00	100.00	104.90	104.90	N/A	10,000	10,490
Less Than 30,000	20	103.49	125.14	125.37	38.97	99.82	57.44	462.92	90.76 to 119.15	23,029	28,871
Ranges Excl. Low \$											
Greater Than 4,999	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857
Greater Than 14,999	175	97.91	96.32	91.11	18.22	105.72	49.82	462.92	95.48 to 98.92	96,917	88,299
Greater Than 29,999	156	97.49	92.68	90.16	15.17	102.80	49.82	164.53	94.39 to 98.91	105,833	95,420
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	104.90	104.90	104.90	00.00	100.00	104.90	104.90	N/A	10,000	10,490
15,000 TO 29,999	19	102.83	126.20	125.82	41.17	100.30	57.44	462.92	83.23 to 139.34	23,715	29,838
30,000 TO 59,999	53	99.29	100.60	99.46	16.21	101.15	62.85	164.53	93.05 to 103.63	43,414	43,179
60,000 TO 99,999	37	88.32	86.89	86.02	17.00	101.01	58.83	119.11	76.64 to 98.56	76,627	65,911
100,000 TO 149,999	23	98.73	93.98	93.75	12.28	100.25	49.93	150.08	95.48 to 100.62	122,330	114,687
150,000 TO 249,999	37	96.41	86.61	86.79	14.13	99.79	49.82	109.12	81.99 to 98.91	182,246	158,166
250,000 TO 499,999	6	95.70	90.88	91.82	14.27	98.98	66.43	109.98	66.43 to 109.98	302,833	278,058
500,000 TO 999,999											
1,000,000 +											
ALL	176	98.01	96.37	91.12	18.14	105.76	49.82	462.92	95.48 to 99.02	96,423	87,857

**48 Jefferson
COMMERCIAL**

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 : 8
 Total Sales Price : 1,695,151
 Total Adj. Sales Price : 1,695,151
 Total Assessed Value : 1,733,956
 Avg. Adj. Sales Price : 211,894
 Avg. Assessed Value : 216,745

MEDIAN : 100
 WGT. MEAN : 102
 MEAN : 97
 COD : 24.73
 PRD : 94.85

COV : 35.31
 STD : 34.26
 Avg. Abs. Dev : 24.79
 MAX Sales Ratio : 148.48
 MIN Sales Ratio : 35.81

95% Median C.I. : 35.81 to 148.48
 95% Wgt. Mean C.I. : 81.06 to 123.51
 95% Mean C.I. : 68.37 to 125.67

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20	2	118.44	118.44	112.34	05.78	105.43	111.59	125.29	N/A	580,514	652,161	
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	20,000	20,372	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	2	56.87	56.87	76.88	37.03	73.97	35.81	77.92	N/A	202,500	155,677	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	1	76.59	76.59	76.59	00.00	100.00	76.59	76.59	N/A	67,000	51,318	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	148.48	148.48	148.48	00.00	100.00	148.48	148.48	N/A	10,124	15,032	
01-JUL-22 To 30-SEP-22	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	32,000	31,559	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	2	118.44	118.44	112.34	05.78	105.43	111.59	125.29	N/A	580,514	652,161	
01-OCT-20 To 30-SEP-21	3	77.92	71.86	78.05	28.26	92.07	35.81	101.86	N/A	141,667	110,575	
01-OCT-21 To 30-SEP-22	3	98.62	107.90	89.72	24.30	120.26	76.59	148.48	N/A	36,375	32,636	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	3	111.59	112.91	112.16	07.00	100.67	101.86	125.29	N/A	393,676	441,564	
01-JAN-21 To 31-DEC-21	3	76.59	63.44	76.84	18.33	82.56	35.81	77.92	N/A	157,333	120,891	
<u>ALL</u>	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
19	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745	
<u>ALL</u>	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745	
04												
<u>ALL</u>	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745	

**48 Jefferson
COMMERCIAL**

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 : 8	MEDIAN : 100	COV : 35.31	95% Median C.I. : 35.81 to 148.48
Total Sales Price : 1,695,151	WGT. MEAN : 102	STD : 34.26	95% Wgt. Mean C.I. : 81.06 to 123.51
Total Adj. Sales Price : 1,695,151	MEAN : 97	Avg. Abs. Dev : 24.79	95% Mean C.I. : 68.37 to 125.67
Total Assessed Value : 1,733,956			
Avg. Adj. Sales Price : 211,894	COD : 24.73	MAX Sales Ratio : 148.48	
Avg. Assessed Value : 216,745	PRD : 94.85	MIN Sales Ratio : 35.81	

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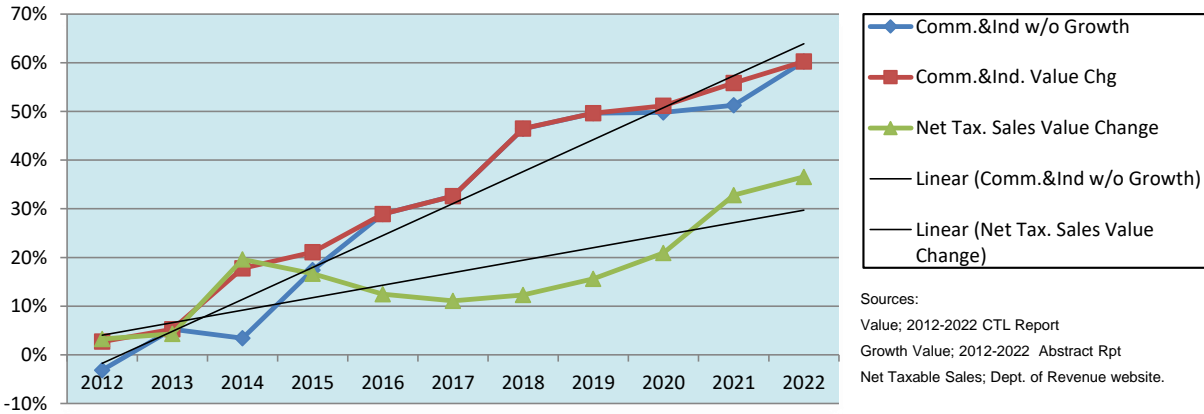
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	92.15	92.15	92.49	61.14	99.63	35.81	148.48	N/A	10,062	9,307
Less Than 30,000	3	101.86	95.38	97.16	36.87	98.17	35.81	148.48	N/A	13,375	12,995
Ranges Excl. Low \$											
Greater Than 4,999	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745
Greater Than 14,999	6	100.24	98.65	102.41	14.24	96.33	76.59	125.29	76.59 to 125.29	279,171	285,891
Greater Than 29,999	5	98.62	98.00	102.41	16.70	95.69	76.59	125.29	N/A	331,005	338,994
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	92.15	92.15	92.49	61.14	99.63	35.81	148.48	N/A	10,062	9,307
15,000 TO 29,999	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	20,000	20,372
30,000 TO 59,999	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	32,000	31,559
60,000 TO 99,999	2	100.94	100.94	100.39	24.12	100.55	76.59	125.29	N/A	65,500	65,753
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	77.92	77.92	77.92	00.00	100.00	77.92	77.92	N/A	395,000	307,773
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	80.55	80.55	113.20	55.54	71.16	35.81	125.29	N/A	37,000	41,885
352	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133
353	3	98.62	92.80	80.47	08.09	115.32	77.92	101.86	N/A	149,000	119,901
406	2	112.54	112.54	86.03	31.94	130.81	76.59	148.48	N/A	38,562	33,175
ALL	8	100.24	97.02	102.29	24.73	94.85	35.81	148.48	35.81 to 148.48	211,894	216,745

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	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010		\$ 61,863,423	
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
2020	\$ 85,814,391	\$ 777,726	0.91%	\$ 85,036,665	0.09%	\$ 74,814,688	4.61%
2021	\$ 88,490,937	\$ 2,622,782	2.96%	\$ 85,868,155	0.06%	\$ 82,171,298	9.83%
2022	\$ 90,982,975	\$ -	0.00%	\$ 90,982,975	2.82%	\$ 84,485,931	2.82%
Ann %chg	4.55%			Average	2.02%	2.84%	3.00%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-3.15%	2.71%	3.25%
2013	5.23%	5.23%	4.29%
2014	3.40%	17.78%	19.61%
2015	17.43%	21.06%	16.64%
2016	28.94%	28.94%	12.48%
2017	32.63%	32.63%	11.10%
2018	46.43%	46.48%	12.32%
2019	49.66%	49.66%	15.61%
2020	49.79%	51.16%	20.94%
2021	51.25%	55.87%	32.83%
2022	60.26%	60.26%	36.57%

County Number	48
County Name	Jefferson

48 Jefferson
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 : 47
 Total Sales Price : 35,275,887
 Total Adj. Sales Price : 35,275,887
 Total Assessed Value : 25,104,354
 Avg. Adj. Sales Price : 750,551
 Avg. Assessed Value : 534,135

MEDIAN : 72
 WGT. MEAN : 71
 MEAN : 72
 COD : 14.73
 PRD : 101.62

COV : 20.44
 STD : 14.78
 Avg. Abs. Dev : 10.59
 MAX Sales Ratio : 132.81
 MIN Sales Ratio : 47.67

95% Median C.I. : 66.58 to 76.71
 95% Wgt. Mean C.I. : 66.70 to 75.63
 95% Mean C.I. : 68.09 to 76.55

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	2	75.64	75.64	76.55	04.69	98.81	72.09	79.19	N/A	1,050,000	803,776	
01-JAN-20 To 31-MAR-20	6	83.78	90.95	86.46	14.28	105.19	74.30	132.81	74.30 to 132.81	592,122	511,974	
01-APR-20 To 30-JUN-20	4	76.61	79.48	85.35	07.38	93.12	73.66	91.03	N/A	735,233	627,549	
01-JUL-20 To 30-SEP-20	2	79.57	79.57	82.76	09.71	96.15	71.84	87.30	N/A	680,000	562,737	
01-OCT-20 To 31-DEC-20	6	80.89	82.00	82.06	09.91	99.93	71.88	93.76	71.88 to 93.76	701,318	575,481	
01-JAN-21 To 31-MAR-21	4	69.90	71.15	71.21	05.31	99.92	66.58	78.21	N/A	749,063	533,413	
01-APR-21 To 30-JUN-21	1	80.60	80.60	80.60	00.00	100.00	80.60	80.60	N/A	950,000	765,725	
01-JUL-21 To 30-SEP-21	5	57.89	59.07	61.22	10.80	96.49	47.67	71.28	N/A	501,811	307,204	
01-OCT-21 To 31-DEC-21	5	59.98	60.20	60.00	07.44	100.33	50.54	71.68	N/A	1,253,998	752,386	
01-JAN-22 To 31-MAR-22	4	61.47	63.54	60.19	09.76	105.57	57.24	73.97	N/A	746,650	449,408	
01-APR-22 To 30-JUN-22	2	60.22	60.22	61.67	14.83	97.65	51.29	69.15	N/A	895,000	551,907	
01-JUL-22 To 30-SEP-22	6	63.27	66.11	61.94	12.63	106.73	56.24	80.61	56.24 to 80.61	602,071	372,939	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	14	79.24	83.86	83.54	11.31	100.38	71.84	132.81	73.66 to 91.03	710,976	593,933	
01-OCT-20 To 30-SEP-21	16	71.69	72.03	73.98	13.00	97.36	47.67	93.76	63.07 to 80.60	666,451	493,018	
01-OCT-21 To 30-SEP-22	17	59.99	63.07	60.72	11.30	103.87	50.54	80.61	56.59 to 71.68	862,295	523,589	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	18	81.34	84.15	84.24	11.36	99.89	71.84	132.81	74.00 to 91.03	670,087	564,467	
01-JAN-21 To 31-DEC-21	15	63.07	64.10	64.42	12.46	99.50	47.67	80.60	57.89 to 71.50	848,353	546,488	
<u>ALL</u>	47	71.88	72.32	71.17	14.73	101.62	47.67	132.81	66.58 to 76.71	750,551	534,135	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	8	70.62	73.57	73.22	12.83	100.48	58.82	91.93	58.82 to 91.93	1,044,950	765,128	
2	27	71.88	73.71	71.51	15.90	103.08	50.54	132.81	63.07 to 79.26	835,721	597,586	
3	12	72.75	68.35	65.46	13.40	104.41	47.67	84.37	57.24 to 79.22	362,653	237,376	
<u>ALL</u>	47	71.88	72.32	71.17	14.73	101.62	47.67	132.81	66.58 to 76.71	750,551	534,135	

48 Jefferson
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 : 47
 Total Sales Price : 35,275,887
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 Avg. Assessed Value : 534,135

MEDIAN : 72
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 COD : 14.73
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COV : 20.44
 STD : 14.78
 Avg. Abs. Dev : 10.59
 MAX Sales Ratio : 132.81
 MIN Sales Ratio : 47.67

95% Median C.I. : 66.58 to 76.71
 95% Wgt. Mean C.I. : 66.70 to 75.63
 95% Mean C.I. : 68.09 to 76.55

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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
_____Dry_____											
County	2	78.69	78.69	79.28	06.00	99.26	73.97	83.41	N/A	389,058	308,461
2	2	78.69	78.69	79.28	06.00	99.26	73.97	83.41	N/A	389,058	308,461
_____Grass_____											
County	7	74.30	74.03	73.74	05.61	100.39	61.54	80.61	61.54 to 80.61	276,780	204,110
2	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	276,861	205,702
3	6	75.36	73.99	73.65	06.45	100.46	61.54	80.61	61.54 to 80.61	276,767	203,845
_____ALL_____	47	71.88	72.32	71.17	14.73	101.62	47.67	132.81	66.58 to 76.71	750,551	534,135

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	15	69.15	69.28	69.35	15.43	99.90	50.54	91.93	57.84 to 79.19	1,259,439	873,377
1	6	74.17	75.23	73.65	14.71	102.15	58.82	91.93	58.82 to 91.93	1,217,433	896,626
2	9	59.99	65.32	66.63	15.82	98.03	50.54	91.03	56.24 to 72.65	1,287,443	857,877
_____Dry_____											
County	6	67.48	66.66	66.54	14.46	100.18	47.67	83.41	47.67 to 83.41	411,310	273,678
2	5	71.88	70.46	70.76	09.56	99.58	59.98	83.41	N/A	403,321	285,391
3	1	47.67	47.67	47.67	00.00	100.00	47.67	47.67	N/A	451,255	215,113
_____Grass_____											
County	9	74.30	75.01	74.88	08.36	100.17	61.54	91.80	65.09 to 80.61	277,884	208,068
1	1	65.09	65.09	65.09	00.00	100.00	65.09	65.09	N/A	275,000	178,999
2	2	83.05	83.05	83.23	10.54	99.78	74.30	91.80	N/A	282,677	235,274
3	6	75.36	73.99	73.65	06.45	100.46	61.54	80.61	61.54 to 80.61	276,767	203,845
_____ALL_____	47	71.88	72.32	71.17	14.73	101.62	47.67	132.81	66.58 to 76.71	750,551	534,135

Jefferson County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	5,055	7,733	7,395	5,126	5,125	n/a	4,857	2,916	6,316
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,087
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Thayer	1	6,500	6,350	6,200	6,075	5,850	5,675	5,500	5,500	6,118
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,195
Jefferson	2	4,822	7,008	6,413	4,629	4,620	n/a	3,902	2,693	5,499
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Thayer	1	6,500	6,350	6,200	6,075	5,850	5,675	5,500	5,500	6,118
Thayer	2	6,050	5,975	5,775	5,675	5,500	5,275	5,150	5,150	5,635
Jefferson	3	4,792	5,469	5,231	4,156	2,960	2,960	3,083	2,959	4,437
Gage	1	5,430	n/a	5,175	5,175	4,480	n/a	4,060	4,060	4,869
Thayer	2	6,050	5,975	5,775	5,675	5,500	5,275	5,150	5,150	5,635

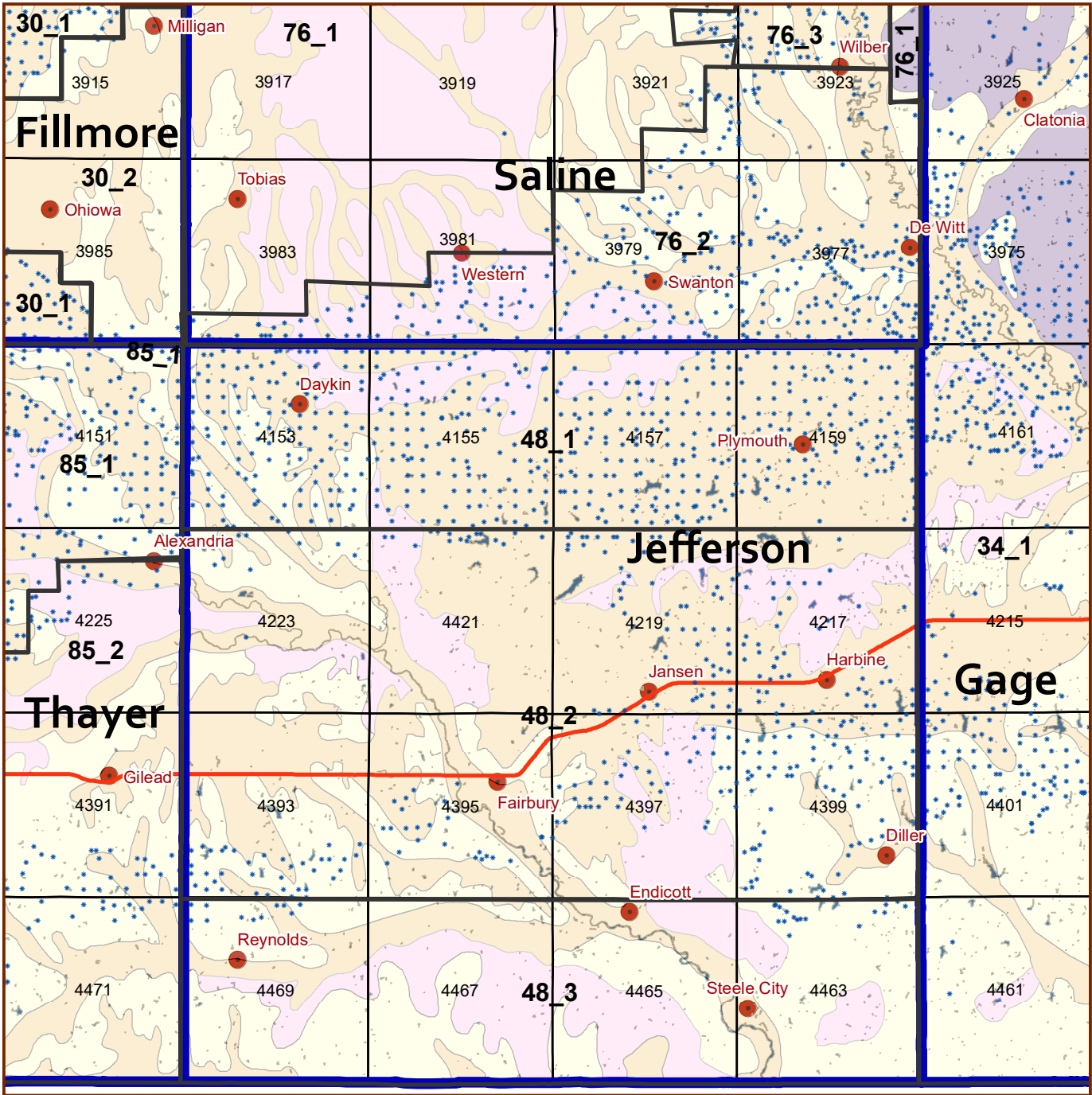
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3,295	5,478	5,368	3,044	n/a	2,963	3,021	2,037	4,063
Saline	1	3,598	3,599	3,497	3,499	3,300	3,279	3,149	3,141	3,469
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Thayer	1	3,850	3,850	3,675	3,675	3,450	3,450	3,150	3,150	3,634
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Jefferson	2	3,150	4,157	3,917	2,752	1,695	2,839	1,935	1,695	3,295
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Thayer	1	3,850	3,850	3,675	3,675	3,450	3,450	3,150	3,150	3,634
Thayer	2	3,725	3,725	3,475	3,475	3,300	n/a	2,925	2,925	3,423
Jefferson	3	3,161	3,607	3,398	2,678	1,910	1,934	1,952	1,903	2,826
Gage	1	4,340	4,340	4,165	4,035	3,300	n/a	2,740	2,740	3,548
Thayer	2	3,725	3,725	3,475	3,475	3,300	n/a	2,925	2,925	3,423

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1,916	1,849	1,970	1,980	n/a	n/a	n/a	1,665	1,926
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	1	1,425	1,425	1,425	n/a	1,425	1,425	n/a	1,425	1,425
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Jefferson	2	1,645	1,644	1,681	1,628	1,610	1,610	3,300	1,610	1,665
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	1	1,425	1,425	1,425	n/a	1,425	1,425	n/a	1,425	1,425
Thayer	2	1,425	1,425	1,425	1,425	1,425	1,425	n/a	1,425	1,425
Jefferson	3	1,852	1,851	1,850	1,751	n/a	1,695	n/a	1,695	1,824
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	2	1,425	1,425	1,425	1,425	1,425	1,425	n/a	1,425	1,425

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	792	220
Saline	1	1,802	516	100
Gage	1	3,031	1,000	200
Thayer	1	2,800	600	250
Fillmore	2	1,409	n/a	626
Jefferson	2	n/a	1,071	220
Gage	1	3,031	1,000	200
Thayer	1	2,800	600	250
Thayer	2	2,665	600	250
Jefferson	3	n/a	799	220
Gage	1	3,031	1,000	200
Thayer	2	2,665	600	250

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.

JEFFERSON COUNTY



Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

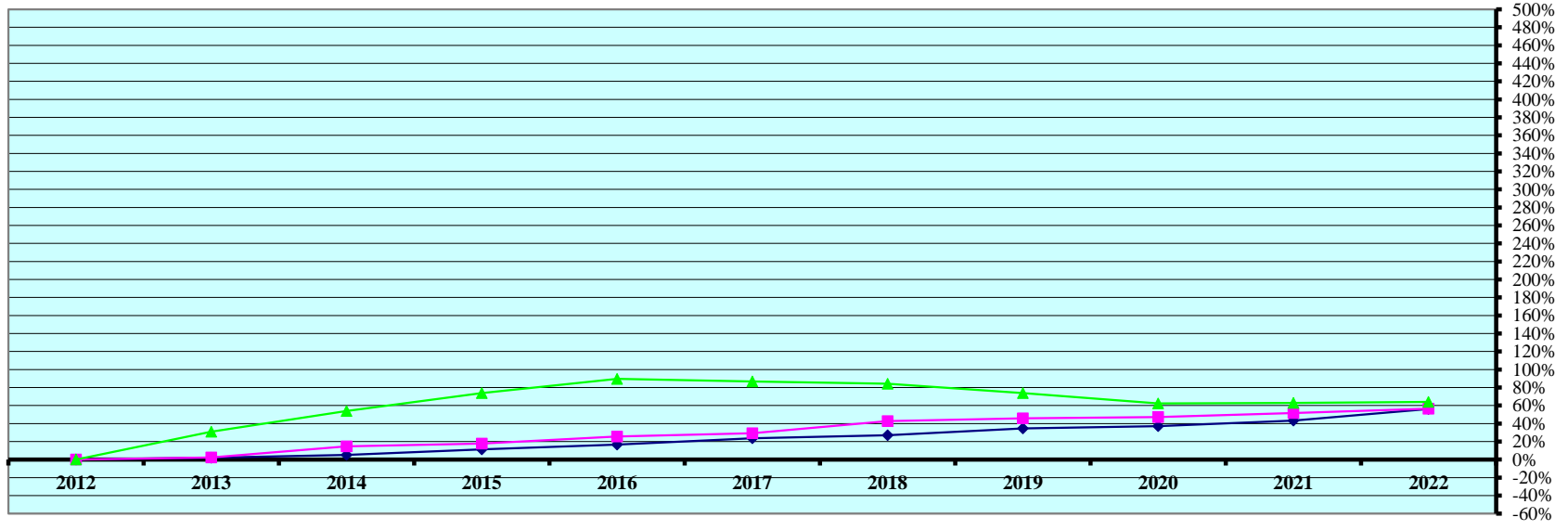
Soils

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

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	169,830,902	-	-	-	58,309,184	-	-	-	653,023,367	-	-	-
2013	173,443,914	3,613,012	2.13%	2.13%	59,740,811	1,431,627	2.46%	2.46%	854,559,587	201,536,220	30.86%	30.86%
2014	178,558,445	5,114,531	2.95%	5.14%	66,866,350	7,125,539	11.93%	14.68%	1,006,040,951	151,481,364	17.73%	54.06%
2015	188,983,728	10,425,283	5.84%	11.28%	68,726,161	1,859,811	2.78%	17.87%	1,135,150,470	129,109,519	12.83%	73.83%
2016	197,928,546	8,944,818	4.73%	16.54%	73,200,415	4,474,254	6.51%	25.54%	1,238,408,745	103,258,275	9.10%	89.64%
2017	210,009,984	12,081,438	6.10%	23.66%	75,293,928	2,093,513	2.86%	29.13%	1,219,860,408	-18,548,337	-1.50%	86.80%
2018	215,620,839	5,610,855	2.67%	26.96%	83,160,095	7,866,167	10.45%	42.62%	1,203,519,888	-16,340,520	-1.34%	84.30%
2019	228,398,828	12,777,989	5.93%	34.49%	84,962,581	1,802,486	2.17%	45.71%	1,136,001,165	-67,518,723	-5.61%	73.96%
2020	232,955,194	4,556,366	1.99%	37.17%	85,814,391	851,810	1.00%	47.17%	1,060,016,521	-75,984,644	-6.69%	62.32%
2021	243,104,636	10,149,442	4.36%	43.15%	88,490,937	2,676,546	3.12%	51.76%	1,063,272,548	3,256,027	0.31%	62.82%
2022	265,198,730	22,094,094	9.09%	56.15%	91,250,551	2,759,614	3.12%	56.49%	1,070,683,121	7,410,573	0.70%	63.96%

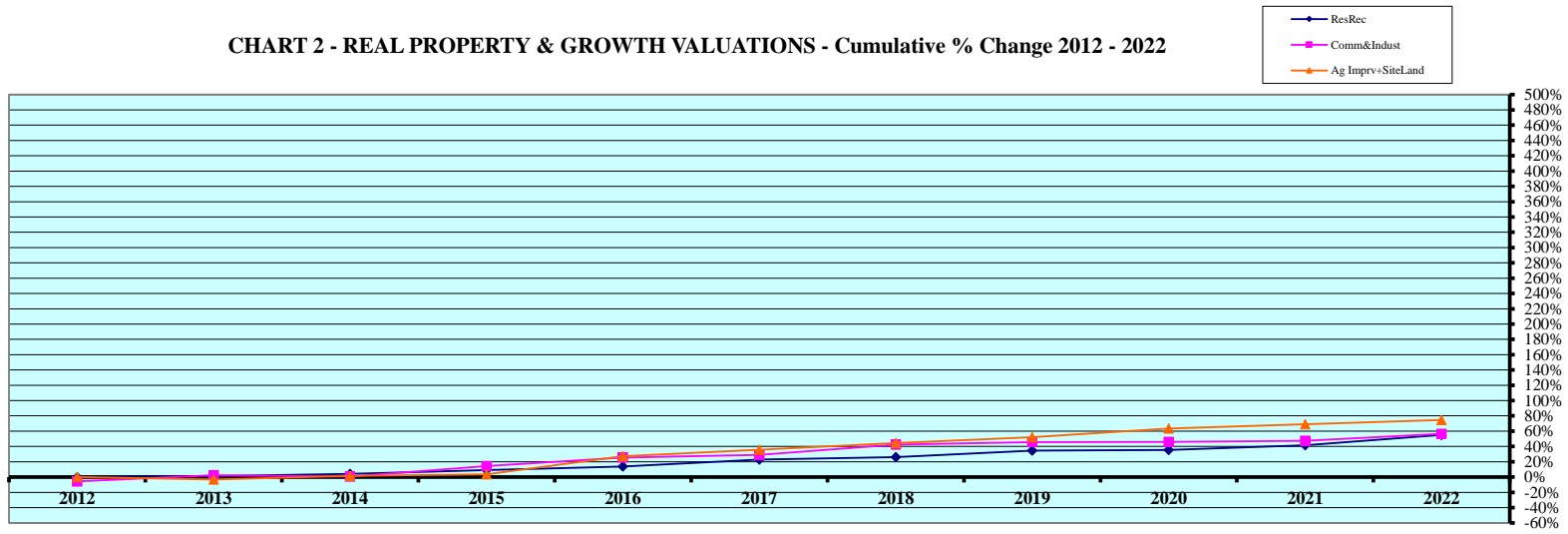
Rate Annual %chg: Residential & Recreational **4.56%** Commercial & Industrial **4.58%** Agricultural Land **5.07%**

Cnty# **48**
County **JEFFERSON**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	169,830,902	622,344	0.37%	169,208,558	-	-0.37%	58,309,184	3,323,690	5.70%	54,985,494	-	-5.70%
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	1.33%	59,740,811	0	0.00%	59,740,811	2.46%	2.46%
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	4.21%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	0.67%
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	9.25%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	14.33%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	13.87%	73,200,415	0	0.00%	73,200,415	6.51%	25.54%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	22.89%	75,293,928	0	0.00%	75,293,928	2.86%	29.13%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	26.01%	83,160,095	27,278	0.03%	83,132,817	10.41%	42.57%
2019	228,398,828	0	0.00%	228,398,828	5.93%	34.49%	84,962,581	0	0.00%	84,962,581	2.17%	45.71%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	35.44%	85,814,391	777,726	0.91%	85,036,665	0.09%	45.84%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	41.60%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	47.26%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	55.11%	91,250,551	0	0.00%	91,250,551	3.12%	56.49%
Rate Ann%chg	4.56%			Resid & Recreat w/o growth 3.52%			4.58%			C & I w/o growth 2.56%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	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	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-	-
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	-3.22%
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	1.64%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	3.51%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	27.30%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	35.82%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	44.41%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	52.05%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	63.39%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	69.18%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	74.60%
Rate Ann%chg	2.41%	9.53%	6.05%	Ag Imprv+Site w/o growth			1.83%	

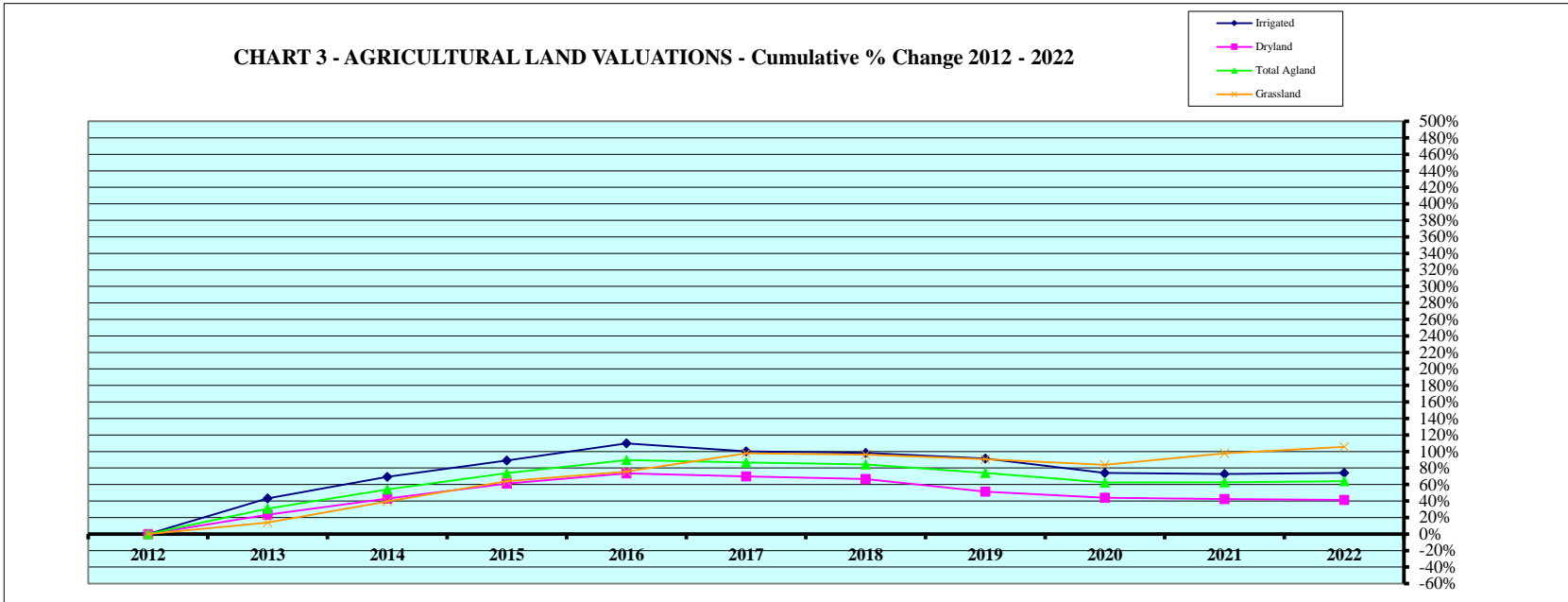
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 48
County JEFFERSON

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	286,020,111	-	-	-	281,142,125	-	-	-	84,999,257	-	-	-
2013	409,345,528	123,325,417	43.12%	43.12%	347,000,973	65,858,848	23.43%	23.43%	96,875,092	11,875,835	13.97%	13.97%
2014	483,909,431	74,563,903	18.22%	69.19%	402,119,729	55,118,756	15.88%	43.03%	118,631,272	21,756,180	22.46%	39.57%
2015	540,940,862	57,031,431	11.79%	89.13%	452,998,724	50,878,995	12.65%	61.13%	139,339,377	20,708,105	17.46%	63.93%
2016	600,075,926	59,135,064	10.93%	109.80%	487,859,993	34,861,269	7.70%	73.53%	149,345,629	10,006,252	7.18%	75.70%
2017	572,832,170	-27,243,756	-4.54%	100.28%	477,742,372	-10,117,621	-2.07%	69.93%	168,175,319	18,829,690	12.61%	97.86%
2018	566,902,872	-5,929,298	-1.04%	98.20%	468,777,307	-8,965,065	-1.88%	66.74%	166,796,868	-1,378,451	-0.82%	96.23%
2019	547,351,801	-19,551,071	-3.45%	91.37%	425,612,384	-43,164,923	-9.21%	51.39%	162,114,812	-4,682,056	-2.81%	90.72%
2020	497,929,089	-49,422,712	-9.03%	74.09%	405,056,548	-20,555,836	-4.83%	44.08%	156,132,266	-5,982,546	-3.69%	83.69%
2021	493,739,430	-4,189,659	-0.84%	72.62%	400,642,960	-4,413,588	-1.09%	42.51%	168,040,170	11,907,904	7.63%	97.70%
2022	497,879,474	4,140,044	0.84%	74.07%	397,222,177	-3,420,783	-0.85%	41.29%	174,768,698	6,728,528	4.00%	105.61%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	861,874	-	-	-	0	-	-	-	653,023,367	-	-	-
2013	882,704	20,830	2.42%	2.42%	455,290	455,290	-	-	854,559,587	201,536,220	30.86%	30.86%
2014	930,979	48,275	5.47%	8.02%	449,540	-5,750	-1.26%	-	1,006,040,951	151,481,364	17.73%	54.06%
2015	1,126,238	195,259	20.97%	30.67%	745,269	295,729	65.78%	-	1,135,150,470	129,109,519	12.83%	73.83%
2016	1,096,747	-29,491	-2.62%	27.25%	30,450	-714,819	-95.91%	-	1,238,408,745	103,258,275	9.10%	89.64%
2017	1,080,097	-16,650	-1.52%	25.32%	30,450	0	0.00%	-	1,219,860,408	-18,548,337	-1.50%	86.80%
2018	1,012,391	-67,706	-6.27%	17.46%	30,450	0	0.00%	-	1,203,519,888	-16,340,520	-1.34%	84.30%
2019	891,718	-120,673	-11.92%	3.46%	30,450	0	0.00%	-	1,136,001,165	-67,518,723	-5.61%	73.96%
2020	868,168	-23,550	-2.64%	0.73%	30,450	0	0.00%	-	1,060,016,521	-75,984,644	-6.69%	62.32%
2021	819,538	-48,630	-5.60%	-4.91%	30,450	0	0.00%	-	1,063,272,548	3,256,027	0.31%	62.82%
2022	782,322	-37,216	-4.54%	-9.23%	30,450	0	0.00%	-	1,070,683,121	7,410,573	0.70%	63.96%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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	280,876,839	81,557	3,444			283,530,162	147,148	1,927			85,213,744	104,471	816		
2013	399,790,932	84,602	4,726	37.21%	37.21%	352,228,156	144,846	2,432	26.20%	26.20%	97,148,379	104,076	933	14.44%	14.44%
2014	468,590,825	87,206	5,373	13.71%	56.02%	410,717,881	143,184	2,868	17.96%	48.87%	119,226,998	103,552	1,151	23.35%	41.16%
2015	541,012,316	94,751	5,710	6.26%	65.79%	452,779,590	136,384	3,320	15.74%	72.30%	139,256,475	102,875	1,354	17.57%	65.96%
2016	594,442,123	95,729	6,210	8.75%	80.31%	492,193,699	135,706	3,627	9.25%	88.23%	149,206,046	102,598	1,454	7.43%	78.29%
2017	573,913,371	97,697	5,874	-5.40%	70.57%	477,411,996	133,119	3,586	-1.12%	86.13%	166,674,324	102,987	1,618	11.29%	98.42%
2018	563,402,087	97,789	5,761	-1.92%	67.29%	471,047,016	132,231	3,562	-0.67%	84.88%	166,274,375	104,382	1,593	-1.57%	95.29%
2019	545,914,061	98,650	5,534	-3.95%	60.68%	426,728,549	131,192	3,253	-8.69%	68.81%	161,817,226	104,963	1,542	-3.22%	89.01%
2020	497,244,752	99,195	5,013	-9.42%	45.55%	405,332,424	130,511	3,106	-4.52%	61.18%	156,270,704	105,192	1,486	-3.64%	82.13%
2021	493,708,873	99,941	4,940	-1.45%	43.44%	400,634,610	129,670	3,090	-0.52%	60.35%	168,100,899	105,629	1,591	7.12%	95.11%
2022	497,886,248	100,782	4,940	0.00%	43.45%	397,345,135	128,124	3,101	0.38%	60.95%	174,676,921	106,599	1,639	2.97%	100.90%

Rate Annual %chg Average Value/Acre: 3.67%

4.87%

7.23%

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	874,194	5,464	160			30,450	61	500			650,525,389	338,701	1,921		
2013	895,245	5,266	170	6.25%	6.25%	30,450	61	500	0.00%	0.00%	850,093,162	338,852	2,509	30.62%	30.62%
2014	944,266	5,103	185	8.84%	15.64%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	53.46%
2015	1,142,143	4,966	230	24.31%	43.75%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	74.18%
2016	1,094,999	4,761	230	0.00%	43.75%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	90.06%
2017	1,054,026	4,684	225	-2.16%	40.64%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	87.49%
2018	1,017,471	4,625	220	-2.23%	37.50%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	84.53%
2019	907,405	4,426	205	-6.81%	28.14%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	74.23%
2020	885,028	4,425	200	-2.45%	25.00%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	62.58%
2021	822,398	4,112	200	0.00%	25.00%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	63.11%
2022	785,522	3,928	200	0.00%	25.00%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	64.21%

48
JEFFERSON

Rate Annual %chg Average Value/Acre: 5.08%

(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
7,240	JEFFERSON	93,170,488	93,670,300	115,789,986	263,825,550	78,331,634	12,918,917	1,373,180	1,070,683,121	58,891,589	89,067,285	0	1,877,722,050
cnty sector/value % of total value:		4.96%	4.99%	6.17%	14.05%	4.17%	0.69%	0.07%	57.02%	3.14%	4.74%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	321,597	379,127	47,623	7,378,614	5,572,308	0	0	0	0	0	0	13,699,269
2.29%	%sector of county sector	0.35%	0.40%	0.04%	2.80%	7.11%							0.73%
	%sector of municipality	2.35%	2.77%	0.35%	53.86%	40.68%							100.00%
260	DILLER	3,516,384	1,051,122	23,817	9,786,005	1,823,705	0	0	0	0	0	0	16,201,033
3.59%	%sector of county sector	3.77%	1.12%	0.02%	3.71%	2.33%							0.86%
	%sector of municipality	21.70%	6.49%	0.15%	60.40%	11.26%							100.00%
132	ENDICOTT	84,487	496,669	2,852,703	3,925,371	81,631	0	0	0	0	0	0	7,440,861
1.82%	%sector of county sector	0.09%	0.53%	2.46%	1.49%	0.10%							0.40%
	%sector of municipality	1.14%	6.67%	38.34%	52.75%	1.10%							100.00%
3,942	FAIRBURY	8,685,964	4,296,183	3,906,921	110,542,694	30,199,550	2,495,690	0	0	0	0	0	160,127,002
54.45%	%sector of county sector	9.32%	4.59%	3.37%	41.90%	38.55%	19.32%						8.53%
	%sector of municipality	5.42%	2.68%	2.44%	69.03%	18.86%	1.56%						100.00%
49	HARBINE	204,909	272,206	3,173	1,411,824	200,122	0	0	0	0	0	0	2,092,234
0.68%	%sector of county sector	0.22%	0.29%	0.00%	0.54%	0.26%							0.11%
	%sector of municipality	9.79%	13.01%	0.15%	67.48%	9.56%							100.00%
118	JANSEN	235,077	371,110	284,402	3,328,893	16,428,963	0	0	101,376	0	0	0	20,749,821
1.63%	%sector of county sector	0.25%	0.40%	0.25%	1.26%	20.97%			0.01%				1.11%
	%sector of municipality	1.13%	1.79%	1.37%	16.04%	79.18%			0.49%				100.00%
409	PLYMOUTH	2,041,007	623,021	643,197	15,302,645	10,921,475	587,994	0	0	0	0	0	30,119,339
5.65%	%sector of county sector	2.19%	0.67%	0.56%	5.80%	13.94%	4.55%						1.60%
	%sector of municipality	6.78%	2.07%	2.14%	50.81%	36.26%	1.95%						100.00%
69	REYNOLDS	75,686	132,905	21,534	1,458,618	3,866,238	0	0	0	0	0	0	5,554,981
0.95%	%sector of county sector	0.08%	0.14%	0.02%	0.55%	4.94%							0.30%
	%sector of municipality	1.36%	2.39%	0.39%	26.26%	69.60%							100.00%
61	STEELE CITY	44,688	325,779	1,301,205	1,284,072	47,307	0	565	0	0	0	0	3,003,616
0.84%	%sector of county sector	0.05%	0.35%	1.12%	0.49%	0.06%		0.04%					0.16%
	%sector of municipality	1.49%	10.85%	43.32%	42.75%	1.58%		0.02%					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												
5,207	Total Municipalities	15,209,800	7,948,123	9,084,576	154,418,741	69,141,303	3,083,684	565	101,376	0	0	0	258,988,165
71.92%	%all municip.sectors of cnty	16.32%	8.49%	7.85%	58.53%	88.27%	23.87%	0.04%	0.01%				13.79%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 7,765	Value : 1,728,792,435	Growth 20,032,028	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	465	1,320,507	24	418,129	686	11,181,940	1,175	12,920,576	
02. Res Improve Land	2,420	7,320,704	61	1,717,230	496	11,165,524	2,977	20,203,458	
03. Res Improvements	2,421	147,445,564	62	11,649,318	568	75,572,703	3,051	234,667,585	
04. Res Total	2,886	156,086,775	86	13,784,677	1,254	97,920,167	4,226	267,791,619	3,036,400
% of Res Total	68.29	58.29	2.04	5.15	29.67	36.57	54.42	15.49	15.16
05. Com UnImp Land	67	672,390	1	4,095	17	603,660	85	1,280,145	
06. Com Improve Land	349	4,087,970	0	0	33	806,448	382	4,894,418	
07. Com Improvements	352	62,574,912	0	0	71	19,047,409	423	81,622,321	
08. Com Total	419	67,335,272	1	4,095	88	20,457,517	508	87,796,884	12,124,206
% of Com Total	82.48	76.69	0.20	0.00	17.32	23.30	6.54	5.08	60.52
09. Ind UnImp Land	7	16,795	1	4,944	3	47,696	11	69,435	
10. Ind Improve Land	8	141,396	1	125,017	6	162,985	15	429,398	
11. Ind Improvements	8	2,925,493	1	830,303	6	9,149,435	15	12,905,231	
12. Ind Total	15	3,083,684	2	960,264	9	9,360,116	26	13,404,064	485,147
% of Ind Total	57.69	23.01	7.69	7.16	34.62	69.83	0.33	0.78	2.42
13. Rec UnImp Land	1	565	0	0	4	277,034	5	277,599	
14. Rec Improve Land	0	0	0	0	5	528,682	5	528,682	
15. Rec Improvements	0	0	0	0	5	581,719	5	581,719	
16. Rec Total	1	565	0	0	9	1,387,435	10	1,388,000	9,008
% of Rec Total	10.00	0.04	0.00	0.00	90.00	99.96	0.13	0.08	0.04
Res & Rec Total	2,887	156,087,340	86	13,784,677	1,263	99,307,602	4,236	269,179,619	3,045,408
% of Res & Rec Total	68.15	57.99	2.03	5.12	29.82	36.89	54.55	15.57	15.20
Com & Ind Total	434	70,418,956	3	964,359	97	29,817,633	534	101,200,948	12,609,353
% of Com & Ind Total	81.27	69.58	0.56	0.95	18.16	29.46	6.88	5.85	62.95
17. Taxable Total	3,321	226,506,296	89	14,749,036	1,360	129,125,235	4,770	370,380,567	15,654,761
% of Taxable Total	69.62	61.16	1.87	3.98	28.51	34.86	61.43	21.42	78.15

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	56,912	1,485,899	0	0	0
19. Commercial	7	374,867	3,171,982	0	0	0
20. Industrial	0	0	0	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	7	56,912	1,485,899
19. Commercial	0	0	0	7	374,867	3,171,982
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				14	431,779	4,657,881

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	274	17	100	391

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	30,776	1	25,810	2,134	860,593,088	2,136	860,649,674
28. Ag-Improved Land	0	0	0	0	801	367,960,439	801	367,960,439
29. Ag Improvements	0	0	1	46,065	858	129,755,690	859	129,801,755

30. Ag Total				2,995	1,358,411,868
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	9.77	30,776	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	46,065	
38. FarmSite Total							
39. Road & Ditches	1	0.25	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	18	19.00	437,000	18	19.00	437,000	
32. HomeSite Improv Land	465	469.17	10,790,910	465	469.17	10,790,910	
33. HomeSite Improvements	493	0.00	48,471,799	493	0.00	48,471,799	973,917
34. HomeSite Total				511	488.17	59,699,709	
35. FarmSite UnImp Land	156	603.07	1,158,984	157	612.84	1,189,760	
36. FarmSite Improv Land	748	2,648.56	9,202,269	748	2,648.56	9,202,269	
37. FarmSite Improvements	832	0.00	81,283,891	833	0.00	81,329,956	3,403,350
38. FarmSite Total				990	3,261.40	91,721,985	
39. Road & Ditches	2,491	6,510.11	0	2,493	6,510.56	0	
40. Other- Non Ag Use	2	21.60	32,400	2	21.60	32,400	
41. Total Section VI				1,501	10,281.73	151,454,094	4,377,267

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	5,082,051	26	2,501.45	5,082,051

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	1,548.00	2.65%	7,825,153	2.12%	5,055.01
46. 1A	11,698.74	20.02%	90,463,284	24.51%	7,732.74
47. 2A1	19,656.05	33.64%	145,365,851	39.39%	7,395.48
48. 2A	15,883.46	27.18%	81,424,343	22.06%	5,126.36
49. 3A1	2,462.44	4.21%	12,620,030	3.42%	5,125.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,354.52	9.16%	26,005,190	7.05%	4,856.68
52. 4A	1,826.64	3.13%	5,326,387	1.44%	2,915.95
53. Total	58,429.85	100.00%	369,030,238	100.00%	6,315.78
Dry					
54. 1D1	493.35	2.77%	1,625,602	2.24%	3,295.03
55. 1D	3,641.06	20.42%	19,944,345	27.53%	5,477.62
56. 2D1	4,203.44	23.57%	22,562,449	31.14%	5,367.62
57. 2D	6,942.16	38.93%	21,131,583	29.17%	3,043.95
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	167.45	0.94%	496,156	0.68%	2,963.01
60. 4D1	1,865.09	10.46%	5,634,575	7.78%	3,021.07
61. 4D	518.36	2.91%	1,055,960	1.46%	2,037.12
62. Total	17,830.91	100.00%	72,450,670	100.00%	4,063.21
Grass					
63. 1G1	3,607.22	34.30%	6,478,278	34.89%	1,795.92
64. 1G	2,460.84	23.40%	3,922,932	21.13%	1,594.14
65. 2G1	4,059.23	38.60%	7,595,305	40.91%	1,871.12
66. 2G	364.39	3.47%	528,684	2.85%	1,450.87
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	24.30	0.23%	40,461	0.22%	1,665.06
71. Total	10,515.98	100.00%	18,565,660	100.00%	1,765.47
Irrigated Total					
	58,429.85	66.94%	369,030,238	80.20%	6,315.78
Dry Total					
	17,830.91	20.43%	72,450,670	15.74%	4,063.21
Grass Total					
	10,515.98	12.05%	18,565,660	4.03%	1,765.47
72. Waste	506.07	0.58%	111,336	0.02%	220.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.25	0.00%	495	0.00%	1,980.00
75. Market Area Total	87,282.81	100.00%	460,157,904	100.00%	5,272.03

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,370.38	3.41%	6,608,383	2.99%	4,822.30
46. 1A	8,588.58	21.38%	60,191,150	27.25%	7,008.28
47. 2A1	10,438.90	25.98%	66,946,507	30.30%	6,413.18
48. 2A	11,855.52	29.51%	54,878,550	24.84%	4,628.94
49. 3A1	3,098.69	7.71%	14,315,945	6.48%	4,620.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,125.67	10.27%	16,099,246	7.29%	3,902.21
52. 4A	697.83	1.74%	1,879,528	0.85%	2,693.39
53. Total	40,175.57	100.00%	220,919,309	100.00%	5,498.85
Dry					
54. 1D1	3,433.79	4.29%	10,816,139	4.10%	3,149.91
55. 1D	18,617.80	23.24%	77,403,040	29.32%	4,157.48
56. 2D1	19,087.51	23.82%	74,773,763	28.32%	3,917.42
57. 2D	30,364.13	37.90%	83,567,197	31.65%	2,752.17
58. 3D1	8.10	0.01%	13,730	0.01%	1,695.06
59. 3D	1,318.34	1.65%	3,742,304	1.42%	2,838.65
60. 4D1	5,531.71	6.90%	10,704,769	4.05%	1,935.16
61. 4D	1,756.33	2.19%	2,977,115	1.13%	1,695.08
62. Total	80,117.71	100.00%	263,998,057	100.00%	3,295.13
Grass					
63. 1G1	12,504.17	28.86%	20,476,229	29.41%	1,637.55
64. 1G	8,908.23	20.56%	13,412,390	19.26%	1,505.62
65. 2G1	19,669.92	45.39%	32,077,537	46.07%	1,630.79
66. 2G	1,047.22	2.42%	1,565,497	2.25%	1,494.91
67. 3G1	5.10	0.01%	8,211	0.01%	1,610.00
68. 3G	57.50	0.13%	92,575	0.13%	1,610.00
69. 4G1	96.60	0.22%	318,780	0.46%	3,300.00
70. 4G	1,042.28	2.41%	1,669,810	2.40%	1,602.07
71. Total	43,331.02	100.00%	69,621,029	100.00%	1,606.72
Irrigated Total					
	40,175.57	24.23%	220,919,309	39.80%	5,498.85
Dry Total					
	80,117.71	48.32%	263,998,057	47.57%	3,295.13
Grass Total					
	43,331.02	26.13%	69,621,029	12.54%	1,606.72
72. Waste	2,189.19	1.32%	481,623	0.09%	220.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	165,813.49	100.00%	555,020,018	100.00%	3,347.25

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	483.70	13.02%	2,318,119	14.06%	4,792.47
46. 1A	532.84	14.34%	2,913,919	17.67%	5,468.66
47. 2A1	836.69	22.52%	4,376,350	26.54%	5,230.55
48. 2A	1,084.60	29.19%	4,507,862	27.34%	4,156.24
49. 3A1	1.60	0.04%	4,736	0.03%	2,960.00
50. 3A	9.60	0.26%	28,416	0.17%	2,960.00
51. 4A1	569.23	15.32%	1,754,831	10.64%	3,082.82
52. 4A	197.60	5.32%	584,610	3.55%	2,958.55
53. Total	3,715.86	100.00%	16,488,843	100.00%	4,437.42
Dry					
54. 1D1	2,665.78	9.41%	8,425,483	10.53%	3,160.61
55. 1D	4,878.32	17.23%	17,596,901	21.99%	3,607.16
56. 2D1	4,465.43	15.77%	15,174,224	18.96%	3,398.16
57. 2D	9,750.48	34.43%	26,112,344	32.64%	2,678.06
58. 3D1	479.76	1.69%	916,342	1.15%	1,910.00
59. 3D	1,087.13	3.84%	2,102,137	2.63%	1,933.66
60. 4D1	3,849.28	13.59%	7,512,181	9.39%	1,951.58
61. 4D	1,141.41	4.03%	2,172,374	2.72%	1,903.24
62. Total	28,317.59	100.00%	80,011,986	100.00%	2,825.52
Grass					
63. 1G1	16,406.29	30.63%	28,989,794	30.49%	1,766.99
64. 1G	4,168.17	7.78%	7,500,407	7.89%	1,799.45
65. 2G1	21,562.53	40.26%	39,097,488	41.13%	1,813.21
66. 2G	6,869.83	12.83%	11,816,711	12.43%	1,720.09
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,343.00	8.11%	7,315,620	7.70%	1,684.46
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	207.25	0.39%	348,359	0.37%	1,680.86
71. Total	53,557.07	100.00%	95,068,379	100.00%	1,775.09
Irrigated Total					
	3,715.86	4.30%	16,488,843	8.60%	4,437.42
Dry Total					
	28,317.59	32.75%	80,011,986	41.72%	2,825.52
Grass Total					
	53,557.07	61.94%	95,068,379	49.57%	1,775.09
72. Waste	819.07	0.95%	180,194	0.09%	220.00
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,470.49	100.00%	191,779,852	100.00%	2,217.86

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	102,321.28	606,438,390	102,321.28	606,438,390
77. Dry Land	0.00	0	10.30	23,290	126,255.91	416,437,423	126,266.21	416,460,713
78. Grass	0.00	0	1.50	2,520	107,402.57	183,252,548	107,404.07	183,255,068
79. Waste	0.00	0	0.00	0	3,514.33	773,153	3,514.33	773,153
80. Other	0.00	0	0.00	0	60.90	30,450	60.90	30,450
81. Exempt	0.00	0	0.00	0	0.25	495	0.25	495
82. Total	0.00	0	11.80	25,810	339,554.99	1,206,931,964	339,566.79	1,206,957,774

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	102,321.28	30.13%	606,438,390	50.25%	5,926.81
Dry Land	126,266.21	37.18%	416,460,713	34.50%	3,298.28
Grass	107,404.07	31.63%	183,255,068	15.18%	1,706.22
Waste	3,514.33	1.03%	773,153	0.06%	220.00
Other	60.90	0.02%	30,450	0.00%	500.00
Exempt	0.25	0.00%	495	0.00%	1,980.00
Total	339,566.79	100.00%	1,206,957,774	100.00%	3,554.40

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 Ag Parcel	31	727,044	25	558,440	30	4,630,495	61	5,915,979	93,333
83.2 Commercial	1	2,938	1	3,060	1	51,092	2	57,090	0
83.3 Daykin	12	22,938	91	96,909	91	7,269,101	103	7,388,948	14,771
83.4 Diller	30	87,888	129	180,558	129	9,601,473	159	9,869,919	121,193
83.5 Endicott	39	251,824	84	174,219	87	3,518,908	126	3,944,951	7,276
83.6 Fairbury; Nbhd1	75	227,736	917	2,754,723	917	44,109,815	992	47,092,274	103,764
83.7 Fairbury; Nbhd2	150	88,487	422	336,812	423	12,248,912	573	12,674,211	26,785
83.8 Fairbury; Nbhd3	23	272,363	371	2,652,916	366	48,717,512	389	51,642,791	9,584
83.9 Harbine	8	17,095	34	53,795	34	1,377,287	42	1,448,177	6,810
83.10 Jansen	23	45,082	71	148,393	71	3,349,409	94	3,542,884	207,066
83.11 Plymouth	16	73,089	186	745,537	187	14,840,833	203	15,659,459	350,010
83.12 Reynolds	29	139,259	57	104,771	58	1,216,280	87	1,460,310	4,015
83.13 Rural	1	6,783	1	23,000	1	32,207	2	61,990	0
83.14 Rural	659	10,631,506	476	11,161,500	543	71,883,273	1,202	93,676,279	2,049,638
83.15 Rural Suburban	24	517,290	60	1,668,496	61	11,257,765	85	13,443,551	42,238
83.16 Steele City	59	86,853	57	69,011	57	1,144,942	116	1,300,806	8,925
84 Residential Total	1,180	13,198,175	2,982	20,732,140	3,056	235,249,304	4,236	269,179,619	3,045,408

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	N/a Or Error	1	3,200	0	0	0	0	1	3,200	0
85.2	Commercial	82	1,199,090	372	4,845,488	412	78,445,637	494	84,490,215	12,124,206
85.3	Diller	0	0	1	1,470	1	26,987	1	28,457	0
85.4	Fairbury; Nbhd1	0	0	4	29,146	4	284,460	4	313,606	0
85.5	Fairbury; Nbhd2	0	0	1	475	1	9,286	1	9,761	0
85.6	Fairbury; Nbhd3	2	77,855	2	26,016	0	0	2	103,871	0
85.7	Industrial	11	69,435	14	403,306	14	12,488,194	25	12,960,935	485,147
85.8	Plymouth	0	0	2	6,729	3	394,608	3	401,337	0
85.9	Reynolds	0	0	1	11,186	1	2,601,972	1	2,613,158	0
85.10	Rural	0	0	0	0	2	276,408	2	276,408	0
86	Commercial Total	96	1,349,580	397	5,323,816	438	94,527,552	534	101,200,948	12,609,353

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	3,190.27	35.34%	6,111,494	35.15%	1,915.67
88. 1G	1,814.32	20.10%	3,353,994	19.29%	1,848.62
89. 2G1	3,759.89	41.65%	7,407,715	42.60%	1,970.19
90. 2G	239.19	2.65%	473,596	2.72%	1,980.00
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	24.30	0.27%	40,461	0.23%	1,665.06
95. Total	9,027.97	100.00%	17,387,260	100.00%	1,925.93
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	416.95	28.02%	366,784	31.13%	879.68
106. 1T	646.52	43.45%	568,938	48.28%	880.00
107. 2T1	299.34	20.12%	187,590	15.92%	626.68
108. 2T	125.20	8.41%	55,088	4.67%	440.00
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	1,488.01	100.00%	1,178,400	100.00%	791.93
<hr/>					
Grass Total	9,027.97	85.85%	17,387,260	93.65%	1,925.93
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,488.01	14.15%	1,178,400	6.35%	791.93
<hr/>					
114. Market Area Total	10,515.98	100.00%	18,565,660	100.00%	1,765.47

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	10,982.15	28.10%	18,070,200	27.77%	1,645.42
88. 1G	7,294.53	18.66%	11,992,332	18.43%	1,644.02
89. 2G1	18,694.58	47.83%	31,428,238	48.30%	1,681.14
90. 2G	919.72	2.35%	1,496,989	2.30%	1,627.66
91. 3G1	5.10	0.01%	8,211	0.01%	1,610.00
92. 3G	57.50	0.15%	92,575	0.14%	1,610.00
93. 4G1	96.60	0.25%	318,780	0.49%	3,300.00
94. 4G	1,034.58	2.65%	1,665,674	2.56%	1,610.00
95. Total	39,084.76	100.00%	65,072,999	100.00%	1,664.92
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,522.02	35.84%	2,406,029	52.90%	1,580.81
106. 1T	1,613.70	38.00%	1,420,058	31.22%	880.00
107. 2T1	975.34	22.97%	649,299	14.28%	665.72
108. 2T	127.50	3.00%	68,508	1.51%	537.32
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	7.70	0.18%	4,136	0.09%	537.14
113. Total	4,246.26	100.00%	4,548,030	100.00%	1,071.07
<hr/>					
Grass Total	39,084.76	90.20%	65,072,999	93.47%	1,664.92
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,246.26	9.80%	4,548,030	6.53%	1,071.07
<hr/>					
114. Market Area Total	43,331.02	100.00%	69,621,029	100.00%	1,606.72

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,972.25	29.36%	27,727,838	29.81%	1,851.95
88. 1G	3,947.84	7.74%	7,307,573	7.86%	1,851.03
89. 2G1	20,890.94	40.96%	38,648,274	41.54%	1,850.00
90. 2G	6,696.68	13.13%	11,724,993	12.60%	1,750.87
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,292.20	8.42%	7,275,316	7.82%	1,695.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.65	0.40%	345,191	0.37%	1,695.02
95. Total	51,003.56	100.00%	93,029,185	100.00%	1,823.97
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,434.04	56.16%	1,261,956	61.89%	880.00
106. 1T	220.33	8.63%	192,834	9.46%	875.21
107. 2T1	671.59	26.30%	449,214	22.03%	668.88
108. 2T	173.15	6.78%	91,718	4.50%	529.70
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	50.80	1.99%	40,304	1.98%	793.39
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.60	0.14%	3,168	0.16%	880.00
113. Total	2,553.51	100.00%	2,039,194	100.00%	798.58
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Grass Total	51,003.56	95.23%	93,029,185	97.86%	1,823.97
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,553.51	4.77%	2,039,194	2.14%	798.58
<hr/>					
114. Market Area Total	53,557.07	100.00%	95,068,379	100.00%	1,775.09

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

48 Jefferson

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	263,825,550	267,791,619	3,966,069	1.50%	3,036,400	0.35%
02. Recreational	1,373,180	1,388,000	14,820	1.08%	9,008	0.42%
03. Ag-Homesite Land, Ag-Res Dwelling	58,891,589	59,699,709	808,120	1.37%	973,917	-0.28%
04. Total Residential (sum lines 1-3)	324,090,319	328,879,328	4,789,009	1.48%	4,019,325	0.24%
05. Commercial	78,331,634	87,796,884	9,465,250	12.08%	12,124,206	-3.39%
06. Industrial	12,918,917	13,404,064	485,147	3.76%	485,147	0.00%
07. Total Commercial (sum lines 5-6)	91,250,551	101,200,948	9,950,397	10.90%	12,609,353	-2.91%
08. Ag-Farmsite Land, Outbuildings	89,034,885	91,721,985	2,687,100	3.02%	3,403,350	-0.80%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	89,067,285	91,754,385	2,687,100	3.02%	3,403,350	-0.80%
12. Irrigated	497,879,474	606,438,390	108,558,916	21.80%		
13. Dryland	397,222,177	416,460,713	19,238,536	4.84%		
14. Grassland	174,768,698	183,255,068	8,486,370	4.86%		
15. Wasteland	782,322	773,153	-9,169	-1.17%		
16. Other Agland	30,450	30,450	0	0.00%		
17. Total Agricultural Land	1,070,683,121	1,206,957,774	136,274,653	12.73%		
18. Total Value of all Real Property (Locally Assessed)	1,575,091,276	1,728,792,435	153,701,159	9.76%	20,032,028	8.49%

2023 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	1
5.	Number of shared employees:
	The Appraiser shared with Fillmore, Franklin, and Nance and Phelps counties per an interlocal agreement.
6.	Assessor's requested budget for current fiscal year:
	\$263,044
7.	Adopted budget, or granted budget if different from above:
	\$263,044 –all health care, retirement and social security costs are paid from county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above mentioned counties.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Board of County Commissioners has not funded this for several years.
10.	Part of the assessor's budget that is dedicated to the computer system:
	All Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,200 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
12.	Amount of last year's assessor's budget not used:
	\$24,665

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	No. A GIS parcel layer is not available to the public. Public access to records is through nebraskataxesonline.us and nebraskaassessoronline.us
8.	Who maintains the GIS software and maps?
	Assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview Pictometry, Changefinder, GIS, Google Earth, and FSA certified acre maps.
10.	When was the aerial imagery last updated?
	Eagleview was updated in March 2022.

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Diller, Daykin, Fairbury, and Plymouth; the village of Jansen has zoning within the village limits but not into the suburban area. Jansen and Daykin do not issue building permits.
4.	When was zoning implemented?
	Countywide zoning was implemented 2001; Jansen 2013. Daykin, Diller, Fairbury, and Plymouth dates are unknown by the assessor.

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview (Pictometry) in use in several offices and available to the county assessor.

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Jefferson County

1.	Valuation data collection done by:																
	Assessor and staff																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
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They have a limited but stable market for residential property and somewhat limited infrastructure, small downtown business district with a post office. They have few school facilities and feed students into consolidated school districts. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The Meridian School District a K-12 system is only 2 to 3 miles from Daykin. The Diller-Odell School District is a K-12 system. The Pre-K to 6th grades are held in Diller and grades 7 through 12 are held in Odell 11 to 12 miles away. 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3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The county uses both the Sales Comparison Approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison Approach carrying the most weight.																

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?																																								
	Local market information is used to develop the depreciation schedules.																																								
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.																																								
	Individual tables are developed based on different assessor locations.																																								
6.	Describe the methodology used to determine the residential lot values?																																								
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.																																								
7.	How are rural residential site values developed?																																								
	By market analysis.																																								
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 is 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 Fairbury, but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.																																								
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	----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.																																								

2023 Commercial Assessment Survey for Jefferson County

1.	Valuation data collection done by:													
	Assessor and staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions. ----If it is necessary for an unusual property, the county would contract with an outside appraiser.													
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 local market.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.													
6.	Describe the methodology used to determine the commercial lot values.													
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.													
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19	2021	2021	2018	2018										

2023 Agricultural Assessment Survey for Jefferson County

1.	Valuation data collection done by:													
	Assessor and staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 contains the 4 precincts of Township 4 North (Eureka, Washington, Gibson & Plymouth) This terrain of his area has less slope and larger field sizes than the other two market areas, also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 contains the 8 precincts of Township 3 North (Meridian, Richland, Cub Creek & Jefferson) Township 2 North (Lincoln, Fairbury, Rock Creek & Pleasant) This area is a cross section of the other two market areas with significantly more dryland than market area 1, with similar soils to market area 1 but with limited ground water access for irrigation well development limiting irrigation.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 contains the 4 precincts of Township 1 North (Buckley, Antelope, Endicott & Newton) and covers the lower one-fourth of the county. The terrain in this area is rougher and steeper with smaller field sizes. Area 3 is predominately grass, some dryland crop and very limited irrigation.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 contains the 4 precincts of Township 4 North (Eureka, Washington, Gibson & Plymouth) This terrain of his area has less slope and larger field sizes than the other two market areas, also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.	2019	2	Market Area 2 contains the 8 precincts of Township 3 North (Meridian, Richland, Cub Creek & Jefferson) Township 2 North (Lincoln, Fairbury, Rock Creek & Pleasant) This area is a cross section of the other two market areas with significantly more dryland than market area 1, with similar soils to market area 1 but with limited ground water access for irrigation well development limiting irrigation.	2019	3	Market Area 3 contains the 4 precincts of Township 1 North (Buckley, Antelope, Endicott & Newton) and covers the lower one-fourth of the county. The terrain in this area is rougher and steeper with smaller field sizes. Area 3 is predominately grass, some dryland crop and very limited irrigation.	2019
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	<p>Jefferson County has 3 Market areas for valuation of Ag properties. These areas are described above. Review work for ag is divided and spread over a 4 year period to be a manageable number of properties to review on an annual basis. Review work is separated in to Ranges. This allows each Market Area to be treated equally, with a portion of each being reviewed each year. Range 1 East, (Eureka, Meridian, Lincoln & Buckley precincts) will be reviewed in 2021 and changes implemented for tax year 2022. Range 2 East (Washington, Richland, Fairbury & Antelope precincts) will be reviewed in 2023 and implemented for tax year 2024. Range 3 East (Gibson, Cub Creek, Rock Creek & Endicott precincts) will be reviewed in 2024 and implemented for tax year 2025. Range 4 East (Plymouth, Jefferson, Pleasant & Newton precincts) will be reviewed in 2025 and changes implemented for tax year 2026.</p> <p>The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available.</p>													
3.	Describe the process used to determine and monitor market areas.													

	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Sales verifications are mailed to the buyer and seller for each real estate transaction occurring. During the review process, we contact the landowner with a questionnaire for use, acres and copy of current FSA certified acres during the review process
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	We have not identified any parcels and intensive use to date. The properties are being reviewed and we go through the 6 year review cycle and analysis is being conducted and changes are to be made at that time.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have been no sales in Jefferson County. Wetland Reserve Program land sales in other counties were studied and analyzed and a value was established.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

AMENDED
2022 Plan of Assessment for Jefferson County
Assessment Years 2023, 2024 and 2025
Date: June 15, 2022
Amended February 6, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. Section 77-1311.02, on or before June 15 each year, the county assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and Horticultural land;
- 2) 71% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture Value as defined in 77-1343 when the land is disqualified for special Valuation under 77-1347.

Level of Value, Quality, and Uniformity for Assessment Year 2022:

<u>Property Class</u>	<u>Median</u>
Residential	99%

Commercial	100%
Agricultural	72%

General Description of Real Property in Jefferson County:

Per 2022 County Abstract, Jefferson County consists of the following real property types:

	Parcels	% of Total Parcels
Residential	4218	52%
Commercial	511	6%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	2973	37%
T.I.F.	14	<1%
Exempt	272	<1%
Game & Parks	26	,1%

Agricultural land – 339,494.12 acres

New Property: For assessment year 2022 an estimated 104 building permits and 0 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 509 Homestead Exemptions to applicants who filed the previous year and 1,101 Personal Property post cards were mailed.

For more information see 2022 Reports & Opinions, Abstract and Assessor Survey.

Staff/Training

The Jefferson County Assessor’s office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor’s office. A plan of annual assessment includes a 6 year cycle of reappraisal and inspection.

Cadastral Maps

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

Property Record Cards

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through www.nebraskataxesonline.us since 2006. Parcel information became available through www.nebraskaassessoronline.us in January of 2014. Updates to this information are made several times throughout the year.

Current Assessment Procedures for Real Property

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: nebraskaassessoronline.us CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property

and inventories the information that is on the card as to what was actually there when the sale took place. Any differences are noted and brought back to the Assessor's office to correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

The qualification process involved review of the information on the 521 Real Estate Transfer Statement and utilizes personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The county attempts to inspect all improved sales in the sales roster.

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19th are made by the County Board of Equalization.

REAL PROPERTY

Actions Planned for Assessment Year 2023 – completed 2022 to be implemented in 2023

Residential: Review villages, and areas that are not in statutory compliance. For tax year 2023 all residential valuation groups are in compliance with the 6 year review schedule.

Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran. Reorganize valuation groups for villages. **ELIMINATE** Valuation Group 8 (Plymouth), Valuation Group 12 (Daykin, Diller, Endicott, Jansen) and Valuation Group 15 (Harbine, Reynolds, Steele City) **CREATE** new Valuation Group 21 (Daykin, Diller, Plymouth) and Valuation Group 23 (Endicott, Jansen, Harbine, Reynolds, Steele City) Which Valuation Group 21 will be scheduled for 6 year review schedule for tax year 2025 and Valuation Group 23 will be reviewed for tax year 2026.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: For tax year 2023 all market areas of agricultural land and improvements are in compliance with the 6 year review schedule Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Actions Planned for Assessment Year 2024 complete 2023 --implement in 2024

Residential: Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Review commercial properties (Valuation Group #19). Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Review 4 rural precincts in Range 2 (Washington, Richland, Fairbury, Antelope) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city

permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Actions Planned for Assessment Year 2025 – completed 2024 to be implemented in 2025

Residential: Review Valuation Group 21 (Daykin, Diller, Plymouth. Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran. Valuation Group 23 (Endicott, Jansen, Harbine, Reynolds, Steele City) will be scheduled for 6 year review for tax year 2026.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 3 (Gibson, Cub Creek, Rock Creek, Endicott) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Other functions performed by the Assessor's office, but not limited to:

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper;

Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

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

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1st of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for

Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor’s office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at www.nebraskataxesonline.us, we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with www.nebraskaassessoronline.us. This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor’s meetings, NACO meetings & conferences, Nebraska Assessor’s Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor’s certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date February 6, 2023
Mary A. Banahan