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DEPARTMENT OF REVENUE

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

KIMBALL COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Kimball 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 Kimball County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Sherry Winstrom, Kimball County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

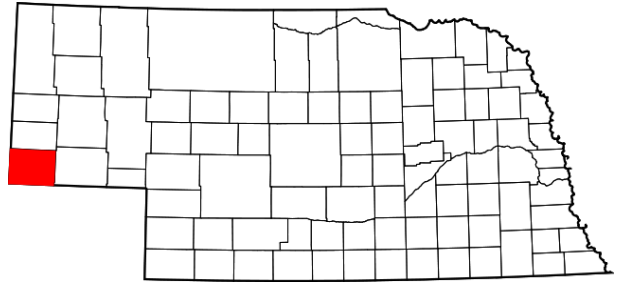
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

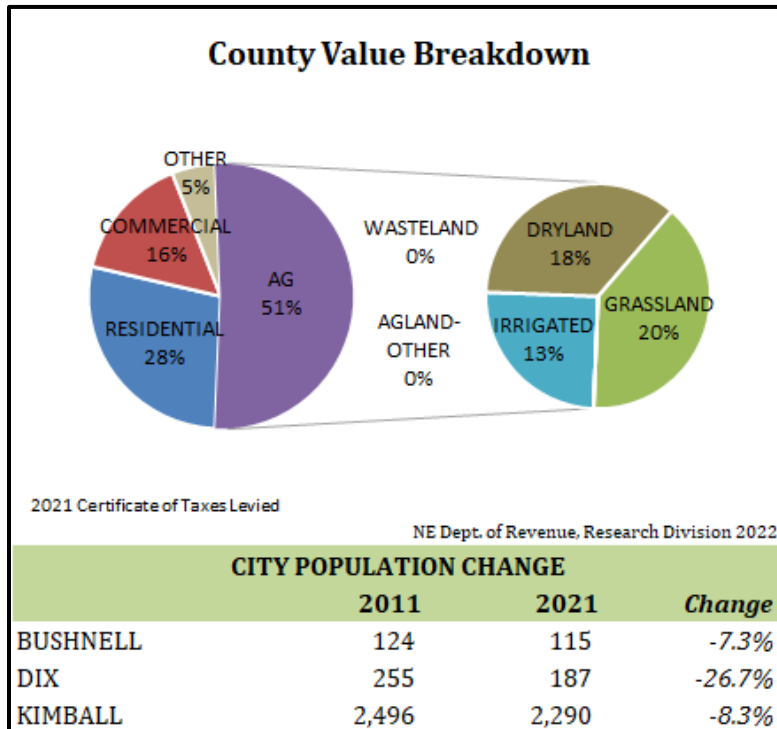
**Further information may be found in Exhibit 94*

County Overview

With a total area of 952 square miles, Kimball County has 3,434 residents, per the Census Bureau Quick Facts for 2020, a 11% population decline from the 2010 U.S. Census. Reports indicate that 71% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$74,610 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kimball County are located in and around the county seat of Kimball. According to the latest information available from the U.S. Census Bureau, there are 126 employer establishments with total employment of 973, a decrease of 2% in total employment from 2019.



Approximately 51% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the land in the county. Kimball County is included in the South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Kimball County ranks second in winter wheat for grain, proso millet, and all wheat for grain (USDA AgCensus).

2022 Residential Correlation for Kimball County

Assessment Actions

Assessment actions taken by the county assessor to address the residential property class for the current assessment year included a review of the villages of Bushnell and Dix; the increase to all Kimball improvements by 11% and the increase to Dix improvements by 15%. Also, the first acre home site for all rural properties was increased from \$10,000 to \$15,000.

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.

Kimball County's sales verification and qualification process was reviewed, a questionnaire is mailed to both parties involved in the sales transaction. Office staff has calculated the rate of return at approximately 70%. A telephone follow-up is made if there are further questions generated by the returned documents. Sale usability compared to statewide usability rate is above the average. Review of the sales deemed non-qualified indicates that all have adequate documentation for their disqualification. Therefore, all qualified residential sales were made available for measurement purposes.

The residential lot review was last conducted in 2017. Cost and depreciation tables are dated 2016. These were established during the last six-year review and inspection, conducted by the contracted appraisal firm.

Regarding valuation groups, residential property is classified as belonging to one of four valuation groups: Kimball, the two villages, Bushnell and Dix and the remainder as rural. These designations generally mirror residential activity.

A written valuation methodology was submitted by the county assessor in 2020, conversation with the county assessor indicate that the methodology is currently being updated. .

The last reappraisal was conducted by Stanard Appraisal in 2016 and implemented in 2017. The county assessor is now doing the county review in-house. Bushnell and Dix have been reviewed as well as a portion of Kimball. New aerial imagery is being flown in the Spring of 2022. This will facilitate the remaining rural review, and all residential parcels will then be put on with a new cost update and depreciation for 2023.

2022 Residential Correlation for Kimball County

Description of Analysis

As noted, there are four valuation groups established for the residential property class.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

The residential statistical profile reveals 167 qualified sales, with two of the three overall measures of central tendency within acceptable range, the median and mean. The COD and PRD are high. A review of the sales sample by price range reveals that sales above \$100,000 are low.

SALE PRICE *							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
<u>Low \$ Ranges</u>							
Less Than 5,000							
Less Than 15,000	2	213.34	213.34	209.51	25.70	101.83	
Less Than 30,000	13	145.38	162.05	153.74	29.66	105.41	
<u>Ranges Excl. Low \$</u>							
Greater Than 4,999	167	94.42	99.37	89.84	27.25	110.61	
Greater Than 14,999	165	93.75	97.99	89.69	26.23	109.25	
Greater Than 29,999	154	91.17	94.08	88.86	24.08	105.87	
<u>Incremental Ranges</u>							
0 TO 4,999							
5,000 TO 14,999	2	213.34	213.34	209.51	25.70	101.83	
15,000 TO 29,999	11	142.77	152.73	148.58	26.88	102.79	
30,000 TO 59,999	35	105.08	103.76	105.89	21.54	97.99	
60,000 TO 99,999	57	99.18	100.05	99.50	20.73	100.55	
100,000 TO 149,999	34	79.27	86.33	86.32	24.50	100.01	
150,000 TO 249,999	20	77.33	81.22	80.71	20.78	100.63	
250,000 TO 499,999	8	79.78	74.23	74.41	13.31	99.76	
500,000 TO 999,999							
1,000,000 +							
<u>ALL</u>	167	94.42	99.37	89.84	27.25	110.61	

These declining median measures would indicate that assessments are regressive. The county assessor needs to appraise the remaining residential class for the next year and apply updated cost and depreciation tables. It is noted in the Assessment Practices Review that this is the intention of the Kimball County Assessor.

By valuation group, all four have an adequate number of sales, and all four groups show medians within acceptable range (Valuation Group 20's median rounds to 100%).

2022 Residential Correlation for Kimball County

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates an overall change to the residential sample of 11% and of the residential population of 9%.

Equalization and Quality of Assessment

Based on all available information, the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques. The regressive price related differential will be addressed with the update of City of Kimball residential and the implementation of new cost and depreciation schedules.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	127	92.53	97.76	90.34	25.47	108.21
20	10	100.47	107.48	83.26	39.52	129.09
30	12	91.69	106.38	91.60	42.03	116.14
80	18	97.48	101.54	88.44	24.55	114.81
____ALL____	167	94.42	99.37	89.84	27.25	110.61

Level of Value

Based on analysis of all available information, the level of value of residential property in Kimball County is 94%.

2022 Commercial Correlation for Kimball County

Assessment Actions

The county completed pick-up work that when applied produced a number of value increases to commercial property in the city of Kimball, since a number of businesses reopened after being closed during COVID 19. Motels were reviewed by the contracted appraiser and equalized. After a review of the commercial sales sample and analyzing the current market, the county assessor decreased commercial improvements in Kimball by 4%.

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.

Kimball County's sales verification and qualification process for commercial property begins with a questionnaire mailed to both parties involved in the sales transaction. Approximately 70% of these are returned. Telephone follow-up is made if there are further questions generated by the returned questionnaires. Sale usability is lower than the statewide average usability rate. Review of commercial sales deemed non-qualified indicates that all have adequate documentation for their disqualification. Therefore, all qualified commercial sales were made available for measurement purposes.

Commercial lots were last reviewed for assessment year 2017. The commercial cost index and depreciation tables are dated 2016. These were implemented during the last complete county six-year review and inspection, conducted by the contracted appraisal firm.

Regarding valuation groups, the review questioned whether or not all commercial should be combined into one group representing the entire county. The County Assessor stated that with the upcoming revitalization of several missile silos and possible construction of a racetrack and casino, there is a need to keep Kimball and Bushnell separate since some of the activity will occur closer to Bushnell.

A written valuation methodology was submitted by the county assessor in 2020 and is in the process of being updated for any changes.

The last commercial reappraisal was conducted by the contracted appraisal firm, Stanard Appraisal. The Kimball County Assessor is now doing the review in-house. Bushnell and Dix have been reviewed as well as a portion of Kimball. New aerial imagery is being flown in the Spring of 2022. This will facilitate the remaining rural review and all three property class improvements will be put on with a new cost update and depreciation for assessment year 2023.

2022 Commercial Correlation for Kimball County

Description of Analysis

The county assessor has established four valuation groups for commercial property in Kimball County.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

The statistical profile of commercial property reveals 29 qualified sales. Both the median and the weighted mean measures of central tendency are within range and are virtually the same. The COD provides support to the median. The mean is above acceptable range but is affected by two high outlying ratios, the hypothetical removal of these would bring all measures of central tendency within range and lower the COD to an acceptable level. The PRD would not significantly improve, however.

Analysis by valuation group, reveals that almost all of the sales occurred within Valuation Group 10. The lone sale of Valuation Group 30 consists of a sale within the first year of the study period.

Comparison of the percent change from the preliminary to the final assessed value indicates a positive 10% change. According to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates that the commercial property base decreased 2%. The difference between the sample and the base is 12 points. It should be noted that the sample contains two motels that were reviewed and revalued; nine sales had value updates due to pick-up work before receiving the percentage decrease to improvements, and one sale did not receive an overall decrease due to it being a residential duplex in Kimball that received an 11% increase to improvements. In summary, 12 of the 29 sales, or 41%, in the sample were affected by data collected during pick-up review before the improvement decrease, whereas the 12 sales were only 4% of the Kimball commercial base.

2022 Commercial Correlation for Kimball County

Equalization and Quality of Assessment

Based on the review of the statistical profile and the current assessment practices, commercial property in Kimball County is valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
10	28	99.01	103.05	97.44	25.53	105.76
30	1	147.19	147.19	147.19	00.00	100.00
____ALL____	29	99.40	104.57	98.52	26.22	106.14

Level of Value

Based on analysis of all available information, the level of value of commercial property in Kimball County is 99%.

2022 Agricultural Correlation for Kimball County

Assessment Actions

For the current assessment year, the Kimball County Assessor identified a new commercial feedlot and valued the intensive use acres at \$1,000 per acre, which is similar to neighboring Banner County. After a review of the qualified sample sales and the surrounding counties' values, no adjustments to agricultural land were made.

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 process of agricultural land sales qualification and verification begins with the mailing of a questionnaire to both the buyer and seller. Approximately 70% of the questionnaires are returned. Non-respondents receive a telephone call by office staff who will then attempt to answer the questions contained in the mailed document. Sale usability for agricultural land is above the statewide average usability rate.

Land use was last updated in 2019, and all improvements on agricultural land were last reviewed in 2017. These are priced with both a cost index and depreciation schedule dating 2016.

Agricultural land is allocated to two distinct market areas that define the market characteristics of agricultural land in Kimball County. These divide the county into a northern and southern portion. They are primarily based on land topography and the availability of water for application to crops. The Kimball County Assessor does not recognize a non-agricultural influence on agricultural sales and thus does not utilize special valuation.

New aerial imagery is being flown in the Spring of 2022. This will facilitate the rural review and all reviewed improvements will be revalued with a new cost update and depreciation for 2023.

Intensive use in Kimball County had previously been identified and were noted as part of the farm site acres, since the rural cattle feeders mostly have their pens and bunks next to outbuildings.

Description of Analysis

The statistical sample for agricultural land indicates 73 qualified sales with all three overall measures of central tendency within acceptable range; the median and mean differ by only one point. The COD strongly supports the median measure.

Examination by market area reveals that most of the sales occurred in Market Area 1, with statistics that almost mirror the overall profile. Seventeen sales occurred in northern Market Area 2, and all three statistical measures of central tendency appear above the acceptable range.

2022 Agricultural Correlation for Kimball County

A review of the 80% Majority Land Use (MLU) by market area indicates that samples for irrigated land, dryland and grassland are small in Market Area 2. The two irrigated land sales are insignificant, and reference to the Kimball County 2022 Average Acre Value Comparison chart reveals that irrigated land is most similar to Banner County. According to the abstract, irrigated land only comprises 10% of all agricultural acres in Market Area 2. Six dryland sales occur within Market Area 2 and although a small sample, all measures of central tendency are within range. Likewise, four grassland sales are found in Market Area 2 and again, the measures of central tendency are within range. No adjustments for all agricultural land nor by majority land use subclass are warranted for agricultural Market Area 2.

Market Area 1 exhibits 23 dryland sales with all three measures within acceptable range and likewise the 20 grassland sales exhibit all statistical measures within range.

Examination of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied (CTL) indicates that overall agricultural land had virtually no significantly measurable change and this would accurately reflect the assessment actions taken to address agricultural land.

Equalization and Quality of Assessment

All agricultural dwellings and outbuildings are valued using the same cost index and Computer-Assisted Mass Appraisal (CAMA) derived depreciation as those of rural residential properties.

Based on the analysis of the assessment practices of the county coupled with the statistical profile, the quality of assessment of agricultural property in Kimball 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	4	95.04	99.47	96.67	16.13	102.90
1	2	95.04	95.04	95.15	02.91	99.88
2	2	103.91	103.91	97.33	26.85	106.76
<u>Dry</u>						
County	29	70.24	72.33	70.73	13.33	102.26
1	23	70.21	71.35	70.25	13.25	101.57
2	6	74.97	76.11	73.09	12.83	104.13
<u>Grass</u>						
County	24	71.74	72.15	71.04	13.59	101.56
1	20	74.29	72.43	71.38	13.10	101.47
2	4	68.54	70.74	69.01	12.45	102.51
<u>ALL</u>	73	73.90	75.45	72.46	15.10	104.13

Level of Value

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

2022 Opinions of the Property Tax Administrator for Kimball 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Kimball County

Residential Real Property - Current

Number of Sales	167	Median	94.42
Total Sales Price	\$16,738,640	Mean	99.37
Total Adj. Sales Price	\$16,738,640	Wgt. Mean	89.84
Total Assessed Value	\$15,038,500	Average Assessed Value of the Base	\$63,208
Avg. Adj. Sales Price	\$100,231	Avg. Assessed Value	\$90,051

Confidence Interval - Current

95% Median C.I	88.05 to 101.31
95% Wgt. Mean C.I	85.66 to 94.02
95% Mean C.I	93.89 to 104.85
% of Value of the Class of all Real Property Value in the County	24.66
% of Records Sold in the Study Period	7.94
% of Value Sold in the Study Period	11.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	130	93	92.77
2020	123	94	93.63
2019	130	97	97.23
2018	111	99	98.54

2022 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	29	Median	99.40
Total Sales Price	\$1,851,303	Mean	104.57
Total Adj. Sales Price	\$1,851,303	Wgt. Mean	98.52
Total Assessed Value	\$1,823,880	Average Assessed Value of the Base	\$159,610
Avg. Adj. Sales Price	\$63,838	Avg. Assessed Value	\$62,892

Confidence Interval - Current

95% Median C.I	87.05 to 108.64
95% Wgt. Mean C.I	85.01 to 112.02
95% Mean C.I	89.62 to 119.52
% of Value of the Class of all Real Property Value in the County	15.47
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	2.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	21	99	99.48
2020	21	100	103.41
2019	14	100	97.45
2018	16	100	95.26

**53 Kimball
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 167
 Total Sales Price : 16,738,640
 Total Adj. Sales Price : 16,738,640
 Total Assessed Value : 15,038,500
 Avg. Adj. Sales Price : 100,231
 Avg. Assessed Value : 90,051

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 99
 COD : 27.25
 PRD : 110.61

COV : 36.37
 STD : 36.14
 Avg. Abs. Dev : 25.73
 MAX Sales Ratio : 319.16
 MIN Sales Ratio : 46.50

95% Median C.I. : 88.05 to 101.31
 95% Wgt. Mean C.I. : 85.66 to 94.02
 95% Mean C.I. : 93.89 to 104.85

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	14	115.21	115.81	106.97	18.39	108.26	60.96	166.25	93.75 to 138.83	92,821	99,289
01-JAN-20 To 31-MAR-20	19	88.05	99.69	92.66	22.75	107.59	69.95	179.02	78.48 to 122.82	116,655	108,089
01-APR-20 To 30-JUN-20	14	114.62	116.00	109.04	17.23	106.38	74.87	175.39	91.63 to 135.73	64,807	70,666
01-JUL-20 To 30-SEP-20	23	100.70	100.15	94.82	19.44	105.62	54.50	158.38	86.54 to 111.68	95,989	91,017
01-OCT-20 To 31-DEC-20	20	102.52	102.13	95.65	21.86	106.77	64.02	145.38	77.88 to 121.56	94,330	90,228
01-JAN-21 To 31-MAR-21	22	94.18	104.44	88.20	33.00	118.41	47.56	319.16	78.26 to 116.88	113,119	99,770
01-APR-21 To 30-JUN-21	27	79.47	87.04	79.19	28.60	109.91	46.50	181.35	68.66 to 91.34	115,918	91,791
01-JUL-21 To 30-SEP-21	28	78.15	87.92	78.16	32.23	112.49	48.58	268.15	67.84 to 99.18	92,951	72,651
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	70	101.61	106.33	98.42	21.64	108.04	54.50	179.02	94.42 to 111.80	94,729	93,235
01-OCT-20 To 30-SEP-21	97	84.97	94.35	84.21	31.41	112.04	46.50	319.16	78.26 to 97.34	104,202	87,753
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	76	100.57	103.47	96.16	21.69	107.60	54.50	179.02	91.63 to 109.81	94,975	91,328
<u>ALL</u>	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	127	92.53	97.76	90.34	25.47	108.21	47.56	319.16	87.10 to 101.40	98,368	88,869
20	10	100.47	107.48	83.26	39.52	129.09	46.50	268.15	54.50 to 130.38	52,550	43,756
30	12	91.69	106.38	91.60	42.03	116.14	48.58	181.35	66.75 to 145.38	64,204	58,810
80	18	97.48	101.54	88.44	24.55	114.81	60.96	153.05	78.05 to 125.53	163,889	144,938
<u>ALL</u>	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051
06											
07											
<u>ALL</u>	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051

**53 Kimball
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 167
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 Avg. Adj. Sales Price : 100,231
 Avg. Assessed Value : 90,051

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 99
 COD : 27.25
 PRD : 110.61

COV : 36.37
 STD : 36.14
 Avg. Abs. Dev : 25.73
 MAX Sales Ratio : 319.16
 MIN Sales Ratio : 46.50

95% Median C.I. : 88.05 to 101.31
 95% Wgt. Mean C.I. : 85.66 to 94.02
 95% Mean C.I. : 93.89 to 104.85

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	213.34	213.34	209.51	25.70	101.83	158.52	268.15	N/A	10,750	22,523	
Less Than 30,000	13	145.38	162.05	153.74	29.66	105.41	87.10	319.16	116.88 to 181.35	19,535	30,033	
___Ranges Excl. Low \$___												
Greater Than 4,999	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051	
Greater Than 14,999	165	93.75	97.99	89.69	26.23	109.25	46.50	319.16	87.47 to 100.70	101,316	90,869	
Greater Than 29,999	154	91.17	94.08	88.86	24.08	105.87	46.50	179.02	84.53 to 99.18	107,043	95,117	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	213.34	213.34	209.51	25.70	101.83	158.52	268.15	N/A	10,750	22,523	
15,000 TO 29,999	11	142.77	152.73	148.58	26.88	102.79	87.10	319.16	92.53 to 181.35	21,132	31,398	
30,000 TO 59,999	35	105.08	103.76	105.89	21.54	97.99	46.50	179.02	91.02 to 118.24	45,947	48,652	
60,000 TO 99,999	57	99.18	100.05	99.50	20.73	100.55	47.56	141.53	90.00 to 109.81	79,407	79,009	
100,000 TO 149,999	34	79.27	86.33	86.32	24.50	100.01	50.01	166.25	69.65 to 91.34	126,601	109,286	
150,000 TO 249,999	20	77.33	81.22	80.71	20.78	100.63	59.46	126.65	66.34 to 95.77	180,445	145,629	
250,000 TO 499,999	8	79.78	74.23	74.41	13.31	99.76	48.69	89.58	48.69 to 89.58	304,625	226,679	
500,000 TO 999,999												
1,000,000 +												
___ALL___	167	94.42	99.37	89.84	27.25	110.61	46.50	319.16	88.05 to 101.31	100,231	90,051	

53 Kimball
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 29
Total Sales Price : 1,851,303
Total Adj. Sales Price : 1,851,303
Total Assessed Value : 1,823,880
Avg. Adj. Sales Price : 63,838
Avg. Assessed Value : 62,892

MEDIAN : 99
WGT. MEAN : 99
MEAN : 105
COD : 26.22
PRD : 106.14

COV : 37.58
STD : 39.30
Avg. Abs. Dev : 26.06
MAX Sales Ratio : 213.80
MIN Sales Ratio : 43.63

95% Median C.I. : 87.05 to 108.64
95% Wgt. Mean C.I. : 85.01 to 112.02
95% Mean C.I. : 89.62 to 119.52

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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-18 To 31-DEC-18	1	132.23	132.23	132.23	00.00	100.00	132.23	132.23	N/A	105,303	139,245	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	2	104.14	104.14	128.62	41.34	80.97	61.09	147.19	N/A	25,500	32,798	
01-JUL-19 To 30-SEP-19	2	102.76	102.76	95.16	09.40	107.99	93.10	112.42	N/A	133,750	127,280	
01-OCT-19 To 31-DEC-19	2	96.64	96.64	96.90	01.28	99.73	95.40	97.87	N/A	41,250	39,970	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	4	153.77	146.68	151.70	36.12	96.69	65.37	213.80	N/A	25,250	38,304	
01-OCT-20 To 31-DEC-20	4	104.40	123.73	119.07	22.85	103.91	98.61	187.52	N/A	32,250	38,399	
01-JAN-21 To 31-MAR-21	4	104.52	97.33	102.87	14.75	94.61	63.42	116.87	N/A	63,875	65,709	
01-APR-21 To 30-JUN-21	3	92.72	86.11	92.15	14.94	93.45	62.03	103.58	N/A	112,333	103,510	
01-JUL-21 To 30-SEP-21	7	85.12	80.56	77.39	17.61	104.10	43.63	105.42	43.63 to 105.42	74,643	57,766	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	5	112.42	109.21	108.40	22.28	100.75	61.09	147.19	N/A	84,761	91,880	
01-OCT-19 To 30-SEP-20	6	107.39	130.00	127.06	40.77	102.31	65.37	213.80	65.37 to 213.80	30,583	38,859	
01-OCT-20 To 30-SEP-21	18	99.01	94.81	90.94	19.91	104.26	43.63	187.52	76.74 to 105.42	69,111	62,851	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	6	96.64	101.18	99.77	18.61	101.41	61.09	147.19	61.09 to 147.19	66,833	66,683	
01-JAN-20 To 31-DEC-20	8	112.28	135.20	133.40	37.42	101.35	65.37	213.80	65.37 to 213.80	28,750	38,351	
<u>ALL</u>	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	28	99.01	103.05	97.44	25.53	105.76	43.63	213.80	87.05 to 107.65	64,689	63,036	
30	1	147.19	147.19	147.19	00.00	100.00	147.19	147.19	N/A	40,000	58,875	
<u>ALL</u>	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892	

**53 Kimball
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 WGT. MEAN : 99
 MEAN : 105
 COD : 26.22
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COV : 37.58
 STD : 39.30
 Avg. Abs. Dev : 26.06
 MAX Sales Ratio : 213.80
 MIN Sales Ratio : 43.63

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 95% Wgt. Mean C.I. : 85.01 to 112.02
 95% Mean C.I. : 89.62 to 119.52

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892
04											
<u>ALL</u>	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	75.24	82.12	83.75	26.40	98.05	61.09	116.90	N/A	12,125	10,155
Less Than 30,000	10	94.10	106.23	113.01	37.73	94.00	61.09	190.64	63.42 to 187.52	20,800	23,507
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892
Greater Than 14,999	25	100.40	108.16	98.92	25.92	109.34	43.63	213.80	93.10 to 108.64	72,112	71,330
Greater Than 29,999	19	99.40	103.70	96.68	21.22	107.26	43.63	213.80	92.72 to 108.64	86,490	83,622
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	75.24	82.12	83.75	26.40	98.05	61.09	116.90	N/A	12,125	10,155
15,000 TO 29,999	6	106.78	122.31	121.91	38.60	100.33	65.37	190.64	65.37 to 190.64	26,583	32,408
30,000 TO 59,999	9	107.65	116.45	115.11	24.00	101.16	62.03	213.80	95.40 to 147.19	39,389	45,339
60,000 TO 99,999	4	94.35	90.17	90.47	15.19	99.67	66.56	105.42	N/A	74,625	67,511
100,000 TO 149,999	3	99.40	91.75	87.21	29.71	105.21	43.63	132.23	N/A	120,434	105,025
150,000 TO 249,999	3	93.10	95.41	94.70	02.75	100.75	92.72	100.40	N/A	209,667	198,547
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892

**53 Kimball
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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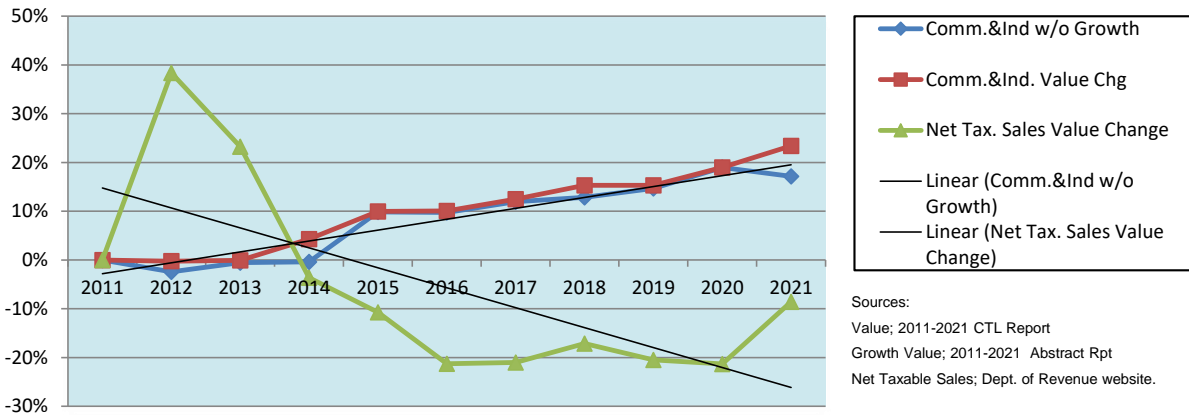
95% Median C.I. : 87.05 to 108.64
 95% Wgt. Mean C.I. : 85.01 to 112.02
 95% Mean C.I. : 89.62 to 119.52

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	147.19	147.19	147.19	00.00	100.00	147.19	147.19	N/A	40,000	58,875
344	4	104.52	96.99	100.26	15.09	96.74	62.03	116.87	N/A	68,125	68,300
349	1	132.23	132.23	132.23	00.00	100.00	132.23	132.23	N/A	105,303	139,245
350	2	97.01	97.01	97.17	01.66	99.84	95.40	98.61	N/A	36,250	35,225
352	3	103.58	84.21	75.16	19.89	112.04	43.63	105.42	N/A	97,333	73,155
353	3	107.65	127.80	111.84	32.67	114.27	85.12	190.64	N/A	47,167	52,750
384	2	63.23	63.23	64.18	03.38	98.52	61.09	65.37	N/A	19,750	12,675
406	7	112.42	127.94	135.18	32.18	94.64	76.74	213.80	76.74 to 213.80	22,643	30,608
468	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	13,000	8,245
471	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	50,000	48,935
528	1	66.56	66.56	66.56	00.00	100.00	66.56	66.56	N/A	72,500	48,255
543	2	92.91	92.91	92.91	00.20	100.00	92.72	93.10	N/A	239,500	222,520
544	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	115,000	114,315
<u>ALL</u>	29	99.40	104.57	98.52	26.22	106.14	43.63	213.80	87.05 to 108.64	63,838	62,892

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	\$ 64,082,610	\$ 1,293,559	2.02%	\$ 62,789,051		\$ 30,225,252	
2012	\$ 63,918,386	\$ 1,395,984	2.18%	\$ 62,522,402	-2.43%	\$ 41,818,055	38.35%
2013	\$ 64,017,288	\$ 299,811	0.47%	\$ 63,717,477	-0.31%	\$ 37,249,144	-10.93%
2014	\$ 66,834,472	\$ 2,997,645	4.49%	\$ 63,836,827	-0.28%	\$ 29,122,936	-21.82%
2015	\$ 70,448,729	\$ 58,498	0.08%	\$ 70,390,231	5.32%	\$ 26,974,951	-7.38%
2016	\$ 70,517,449	\$ 179,080	0.25%	\$ 70,338,369	-0.16%	\$ 23,791,686	-11.80%
2017	\$ 72,078,260	\$ 325,015	0.45%	\$ 71,753,245	1.75%	\$ 23,869,019	0.33%
2018	\$ 73,882,990	\$ 1,564,440	2.12%	\$ 72,318,550	0.33%	\$ 25,041,922	4.91%
2019	\$ 73,906,658	\$ 420,195	0.57%	\$ 73,486,463	-0.54%	\$ 24,028,113	-4.05%
2020	\$ 76,236,185	\$ 3,150	0.00%	\$ 76,233,035	3.15%	\$ 23,780,366	-1.03%
2021	\$ 79,078,825	\$ 4,002,885	5.06%	\$ 75,075,940	-1.52%	\$ 27,638,991	16.23%
Ann %chg	2.12%			Average	0.53%	-0.89%	0.28%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-2.43%	-0.26%	38.35%
2013	-0.57%	-0.10%	23.24%
2014	-0.38%	4.29%	-3.65%
2015	9.84%	9.93%	-10.75%
2016	9.76%	10.04%	-21.29%
2017	11.97%	12.48%	-21.03%
2018	12.85%	15.29%	-17.15%
2019	14.67%	15.33%	-20.50%
2020	18.96%	18.97%	-21.32%
2021	17.15%	23.40%	-8.56%

County Number: 53
 County Name: Kimball

53 Kimball
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 73
Total Sales Price : 17,754,884
Total Adj. Sales Price : 17,754,884
Total Assessed Value : 12,864,655
Avg. Adj. Sales Price : 243,218
Avg. Assessed Value : 176,228

MEDIAN : 74
WGT. MEAN : 72
MEAN : 75
COD : 15.10
PRD : 104.13

COV : 20.42
STD : 15.41
Avg. Abs. Dev : 11.16
MAX Sales Ratio : 131.80
MIN Sales Ratio : 50.26

95% Median C.I. : 70.21 to 76.61
95% Wgt. Mean C.I. : 66.70 to 78.21
95% Mean C.I. : 71.91 to 78.99

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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-18 To 31-DEC-18	2	77.82	77.82	67.97	14.78	114.49	66.32	89.32	N/A	446,750	303,653	
01-JAN-19 To 31-MAR-19	6	70.40	69.22	68.74	11.18	100.70	56.07	85.47	56.07 to 85.47	214,467	147,414	
01-APR-19 To 30-JUN-19	4	74.62	74.57	73.65	07.60	101.25	65.18	83.86	N/A	212,550	156,535	
01-JUL-19 To 30-SEP-19	3	70.24	69.75	74.40	06.65	93.75	62.50	76.50	N/A	243,333	181,043	
01-OCT-19 To 31-DEC-19	3	70.29	72.57	69.91	06.69	103.80	66.66	80.75	N/A	130,667	91,355	
01-JAN-20 To 31-MAR-20	7	69.27	68.28	69.74	06.31	97.91	60.92	76.18	60.92 to 76.18	213,957	149,204	
01-APR-20 To 30-JUN-20	11	75.22	73.40	72.76	10.33	100.88	59.75	90.50	61.29 to 88.85	219,605	159,782	
01-JUL-20 To 30-SEP-20	4	65.22	67.81	54.47	21.30	124.49	52.18	88.62	N/A	636,950	346,933	
01-OCT-20 To 31-DEC-20	13	79.95	87.39	83.87	15.15	104.20	67.31	131.80	75.52 to 98.82	326,472	273,816	
01-JAN-21 To 31-MAR-21	10	69.12	74.46	76.45	16.49	97.40	60.17	97.81	60.73 to 92.27	136,832	104,605	
01-APR-21 To 30-JUN-21	8	85.53	81.23	77.12	19.54	105.33	50.26	108.99	50.26 to 108.99	133,848	103,223	
01-JUL-21 To 30-SEP-21	2	62.37	62.37	67.32	13.39	92.65	54.02	70.71	N/A	229,000	154,165	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	15	70.61	71.90	70.76	10.51	101.61	56.07	89.32	65.18 to 76.61	250,700	177,404	
01-OCT-19 To 30-SEP-20	25	70.42	70.97	65.14	11.29	108.95	52.18	90.50	66.22 to 75.72	274,126	178,553	
01-OCT-20 To 30-SEP-21	33	79.69	80.46	80.38	17.86	100.10	50.26	131.80	70.21 to 85.09	216,401	173,932	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	16	70.45	71.28	71.43	09.11	99.79	56.07	85.47	65.18 to 76.61	203,688	145,489	
01-JAN-20 To 31-DEC-20	35	75.52	76.94	72.39	14.12	106.29	52.18	131.80	70.42 to 78.13	305,865	221,411	
<u>ALL</u>	73	73.90	75.45	72.46	15.10	104.13	50.26	131.80	70.21 to 76.61	243,218	176,228	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	56	72.85	73.21	69.59	13.62	105.20	50.26	108.68	68.02 to 76.50	242,493	168,751	
2	17	76.01	82.85	81.78	19.76	101.31	57.77	131.80	67.31 to 88.85	245,606	200,858	
<u>ALL</u>	73	73.90	75.45	72.46	15.10	104.13	50.26	131.80	70.21 to 76.61	243,218	176,228	

53 Kimball
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 73
 Total Sales Price : 17,754,884
 Total Adj. Sales Price : 17,754,884
 Total Assessed Value : 12,864,655
 Avg. Adj. Sales Price : 243,218
 Avg. Assessed Value : 176,228

MEDIAN : 74
 WGT. MEAN : 72
 MEAN : 75
 COD : 15.10
 PRD : 104.13

COV : 20.42
 STD : 15.41
 Avg. Abs. Dev : 11.16
 MAX Sales Ratio : 131.80
 MIN Sales Ratio : 50.26

95% Median C.I. : 70.21 to 76.61
 95% Wgt. Mean C.I. : 66.70 to 78.21
 95% Mean C.I. : 71.91 to 78.99

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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	25	70.21	71.61	69.63	13.09	102.84	54.02	108.68	61.96 to 75.22	136,368	94,952
1	20	69.12	70.20	68.84	12.44	101.98	54.02	108.68	61.29 to 75.18	142,344	97,989
2	5	79.69	77.28	73.63	12.11	104.96	61.92	88.85	N/A	112,462	82,803
_____Grass_____											
County	23	70.42	72.00	69.22	14.13	104.02	50.26	88.71	65.48 to 80.75	181,642	125,733
1	19	73.06	72.27	69.27	13.84	104.33	50.26	88.71	60.57 to 83.77	175,108	121,304
2	4	68.54	70.74	69.01	12.45	102.51	57.77	88.12	N/A	212,677	146,768
_____ALL_____	73	73.90	75.45	72.46	15.10	104.13	50.26	131.80	70.21 to 76.61	243,218	176,228

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	4	95.04	99.47	96.67	16.13	102.90	76.01	131.80	N/A	342,769	331,358
1	2	95.04	95.04	95.15	02.91	99.88	92.27	97.81	N/A	208,037	197,948
2	2	103.91	103.91	97.33	26.85	106.76	76.01	131.80	N/A	477,500	464,768
_____Dry_____											
County	29	70.24	72.33	70.73	13.33	102.26	54.02	108.68	62.17 to 75.72	134,509	95,144
1	23	70.21	71.35	70.25	13.25	101.57	54.02	108.68	61.96 to 75.22	140,541	98,726
2	6	74.97	76.11	73.09	12.83	104.13	61.92	88.85	61.92 to 88.85	111,385	81,412
_____Grass_____											
County	24	71.74	72.15	71.04	13.59	101.56	50.26	88.71	65.48 to 80.75	244,865	173,953
1	20	74.29	72.43	71.38	13.10	101.47	50.26	88.71	65.48 to 80.75	251,303	179,390
2	4	68.54	70.74	69.01	12.45	102.51	57.77	88.12	N/A	212,677	146,768
_____ALL_____	73	73.90	75.45	72.46	15.10	104.13	50.26	131.80	70.21 to 76.61	243,218	176,228

53 Kimball County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	1,650	1,650	1,645	1,640	1,625	1,625	1,500	1,500	1,603
Kimball	2	1,975	1,975	1,975	1,625	n/a	1,625	1,625	1,500	1,703
Banner	1	2,000	2,000	1,900	1,800	1,800	1,800	1,600	1,234	1,781
Cheyenne	1	2,440	2,427	2,421	2,406	2,410	2,310	2,077	1,929	2,394
Cheyenne	3	2,752	2,747	n/a	2,739	2,734	2,571	2,497	2,453	2,728

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	450	420	390	330	n/a	290	290	357
Kimball	2	n/a	565	525	505	415	n/a	350	345	457
Banner	1	n/a	500	500	475	475	475	450	425	477
Cheyenne	1	n/a	474	415	457	451	450	385	374	457
Cheyenne	3	n/a	620	605	610	608	n/a	605	600	617

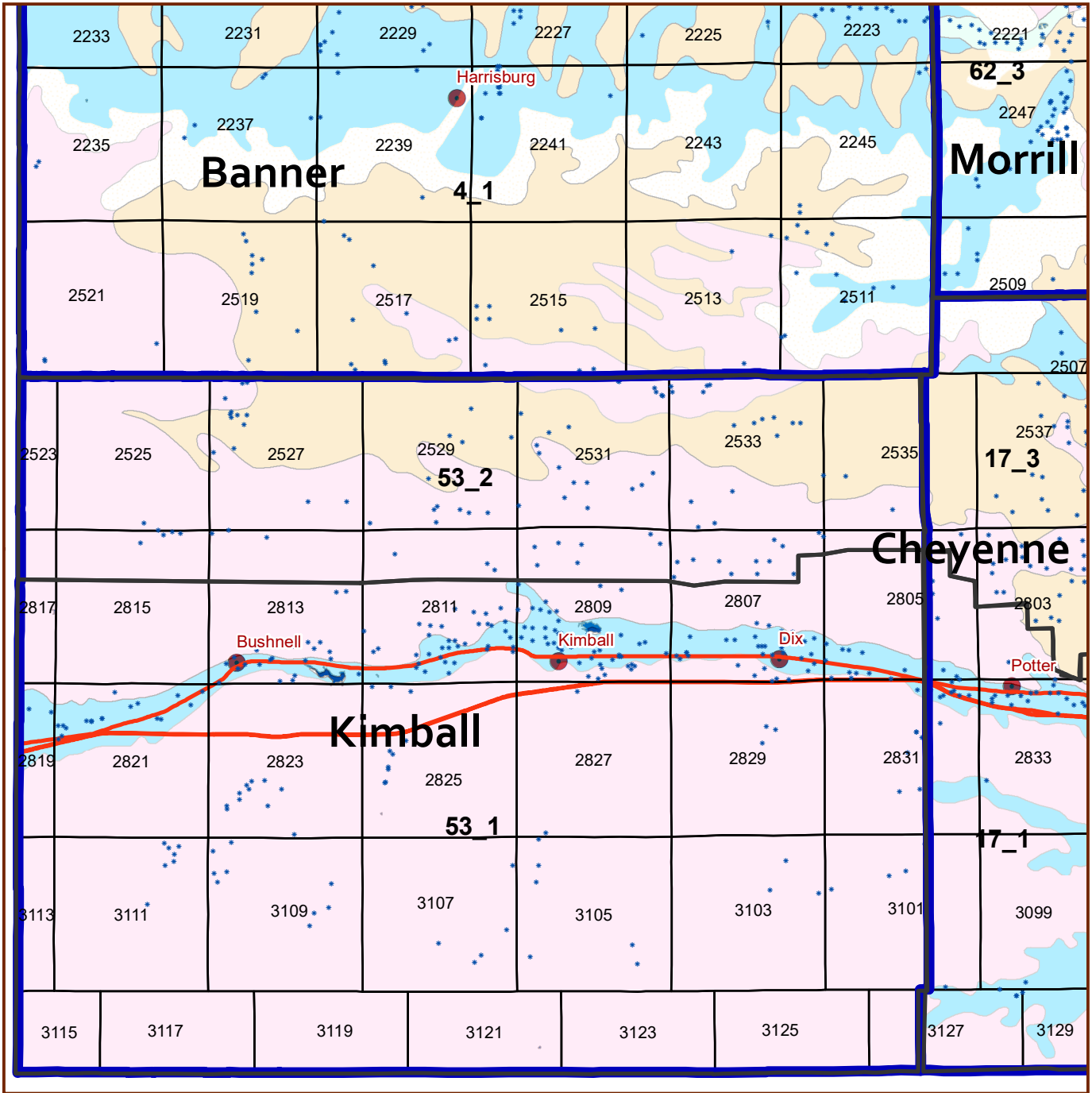
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	n/a	n/a	380	n/a	335	335	335	335
Kimball	2	n/a	n/a	n/a	n/a	n/a	315	315	315	315
Banner	1	n/a	455	n/a	430	410	390	385	352	364
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	359
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	359	426

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	355	n/a	n/a
Kimball	2	345	n/a	n/a
Banner	1	380	n/a	227
Cheyenne	1	377	n/a	100
Cheyenne	3	484	n/a	100

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

KIMBALL COUNTY



Legend

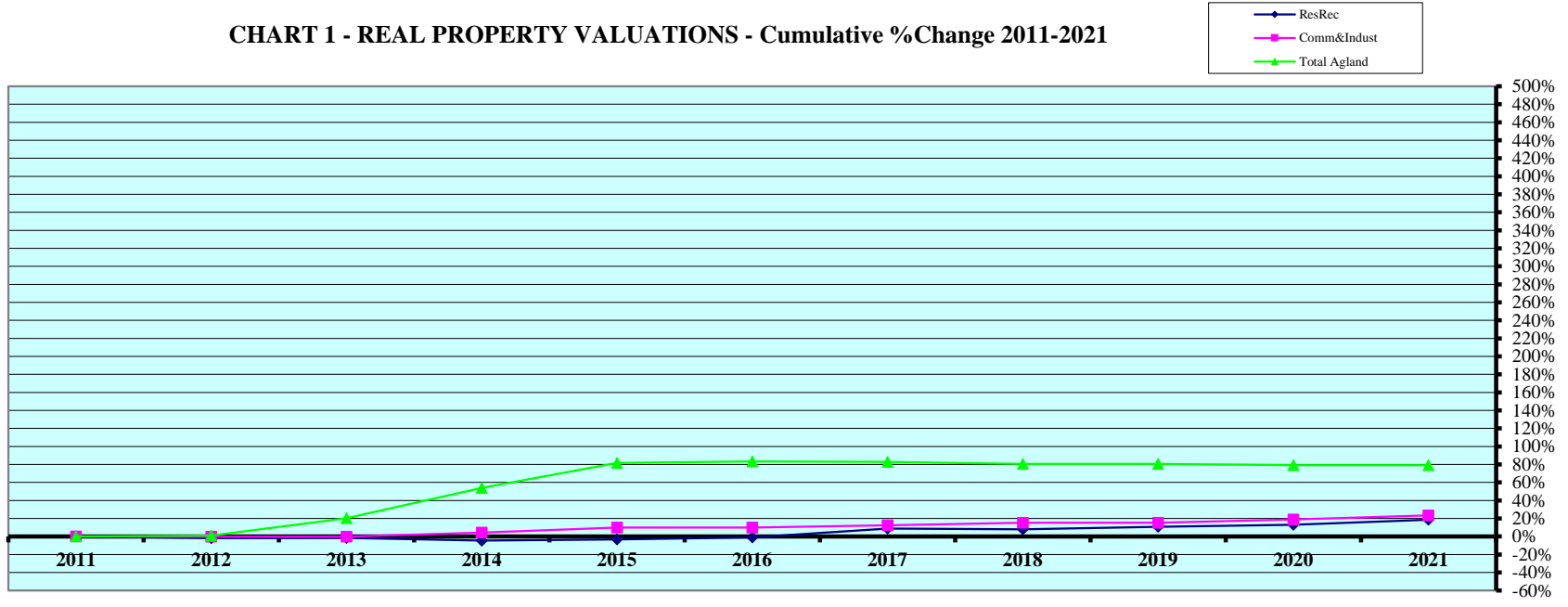
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	101,908,479	-	-	-	64,082,610	-	-	-	147,243,290	-	-	-
2012	99,993,598	-1,914,881	-1.88%	-1.88%	63,918,386	-164,224	-0.26%	-0.26%	148,812,495	1,569,205	1.07%	1.07%
2013	100,391,923	398,325	0.40%	-1.49%	64,017,288	98,902	0.15%	-0.10%	177,290,150	28,477,655	19.14%	20.41%
2014	97,270,002	-3,121,921	-3.11%	-4.55%	66,834,472	2,817,184	4.40%	4.29%	226,836,315	49,546,165	27.95%	54.06%
2015	98,618,227	1,348,225	1.39%	-3.23%	70,448,729	3,614,257	5.41%	9.93%	267,630,609	40,794,294	17.98%	81.76%
2016	100,747,082	2,128,855	2.16%	-1.14%	70,517,449	68,720	0.10%	10.04%	269,956,675	2,326,066	0.87%	83.34%
2017	110,896,490	10,149,408	10.07%	8.82%	72,078,260	1,560,811	2.21%	12.48%	269,213,105	-743,570	-0.28%	82.84%
2018	110,046,220	-850,270	-0.77%	7.99%	73,882,990	1,804,730	2.50%	15.29%	265,934,750	-3,278,355	-1.22%	80.61%
2019	112,967,740	2,921,520	2.65%	10.85%	73,906,658	23,668	0.03%	15.33%	265,875,705	-59,045	-0.02%	80.57%
2020	115,261,040	2,293,300	2.03%	13.10%	76,236,185	2,329,527	3.15%	18.97%	263,857,330	-2,018,375	-0.76%	79.20%
2021	120,846,100	5,585,060	4.85%	18.58%	79,078,825	2,842,640	3.73%	23.40%	263,759,795	-97,535	-0.04%	79.13%

Rate Annual %chg: Residential & Recreational **1.72%**

Commercial & Industrial **2.12%**

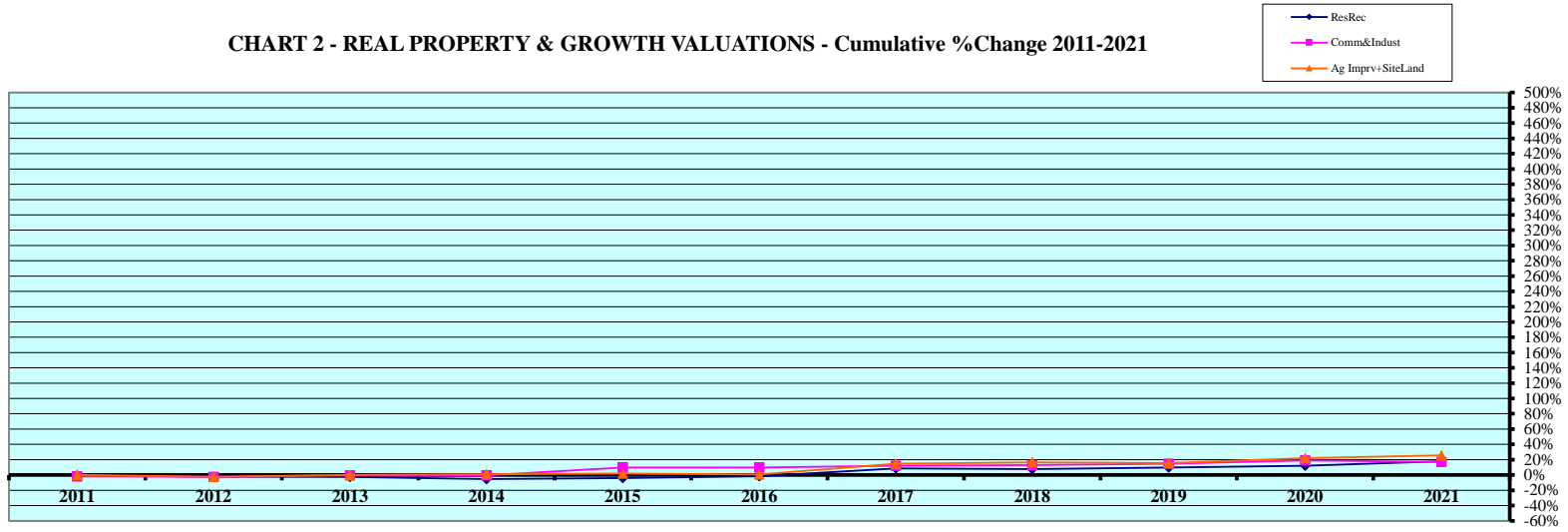
Agricultural Land **6.00%**

Cnty# **53**
County **KIMBALL**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	101,908,479	524,764	0.51%	101,383,715	-	-0.51%	64,082,610	1,293,559	2.02%	62,789,051	-	-2.02%	
2012	99,993,598	547,460	0.55%	99,446,138	-2.42%	-2.42%	63,918,386	1,395,984	2.18%	62,522,402	-2.43%	-2.43%	
2013	100,391,923	1,173,094	1.17%	99,218,829	-0.77%	-2.64%	64,017,288	299,811	0.47%	63,717,477	-0.31%	-0.57%	
2014	97,270,002	825,128	0.85%	96,444,874	-3.93%	-5.36%	66,834,472	2,997,645	4.49%	63,836,827	-0.28%	-0.38%	
2015	98,618,227	836,045	0.85%	97,782,182	0.53%	-4.05%	70,448,729	58,498	0.08%	70,390,231	5.32%	9.84%	
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	-1.78%	70,517,449	179,080	0.25%	70,338,369	-0.16%	9.76%	
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	8.60%	72,078,260	325,015	0.45%	71,753,245	1.75%	11.97%	
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	7.68%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	12.85%	
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	9.57%	73,906,658	420,195	0.57%	73,486,463	-0.54%	14.67%	
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	12.14%	76,236,185	3,150	0.00%	76,233,035	3.15%	18.96%	
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	17.86%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	17.15%	
Rate Ann%chg	1.72%			Resid & Recreat w/o growth			2.12%			C & I w/o growth			0.53%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	15,914,631	8,978,149	24,892,780	1,080,148	4.34%	23,812,632	-	-
2012	15,838,411	9,197,497	25,035,908	758,825	3.03%	24,277,083	-2.47%	-2.47%
2013	15,872,307	9,196,756	25,069,063	182,468	0.73%	24,886,595	-0.60%	-0.02%
2014	16,229,268	9,274,938	25,504,206	379,173	1.49%	25,125,033	0.22%	0.93%
2015	16,218,396	9,455,267	25,673,663	308,843	1.20%	25,364,820	-0.55%	1.90%
2016	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	-2.36%	0.71%
2017	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	14.65%
2018	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	16.32%
2019	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	15.48%
2020	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	22.00%
2021	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	25.61%
Rate Ann%chg	3.38%	0.69%	2.48%	Ag Imprv+Site w/o growth			0.69%	

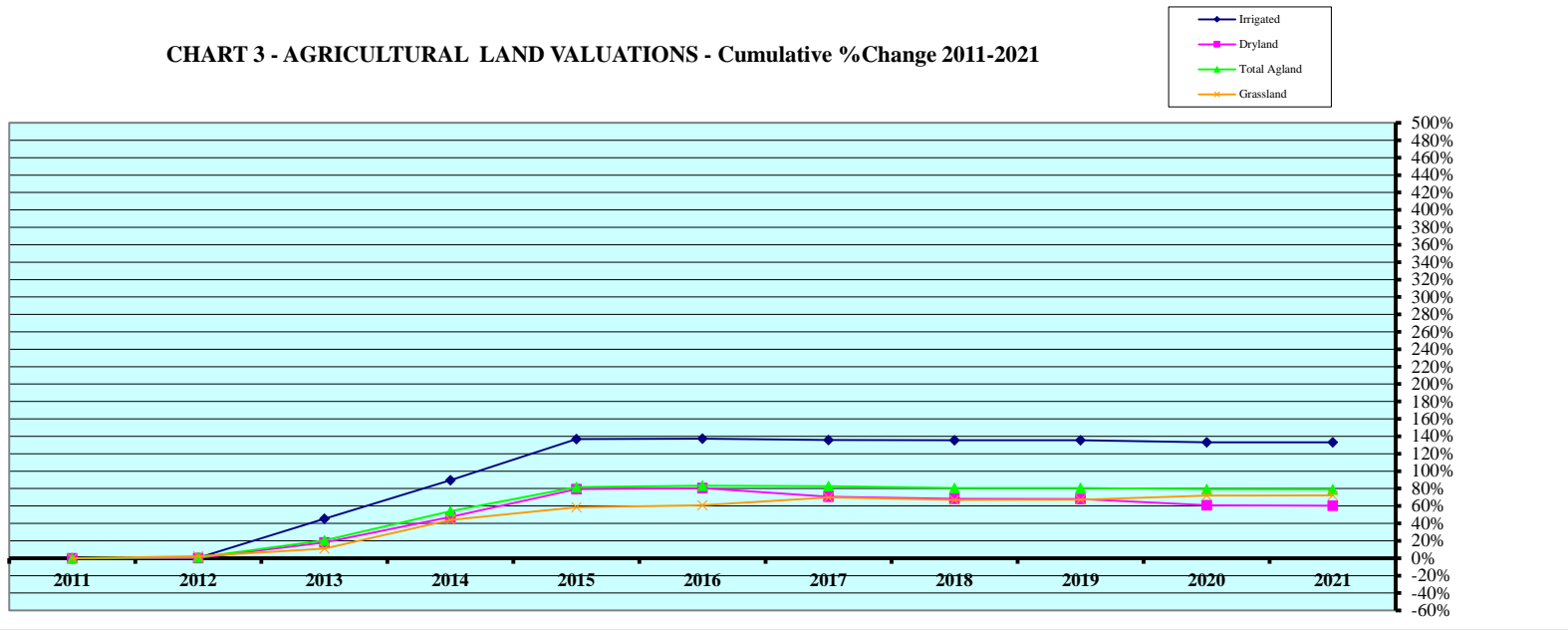
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 53
County KIMBALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	28,176,190	-	-	-	58,816,510	-	-	-	60,250,590	-	-	-
2012	28,290,670	114,480	0.41%	0.41%	58,927,725	111,215	0.19%	0.19%	61,594,100	1,343,510	2.23%	2.23%
2013	40,961,985	12,671,315	44.79%	45.38%	69,442,615	10,514,890	17.84%	18.07%	66,885,550	5,291,450	8.59%	11.01%
2014	53,436,430	12,474,445	30.45%	89.65%	86,719,185	17,276,570	24.88%	47.44%	86,680,700	19,795,150	29.60%	43.87%
2015	66,747,407	13,310,977	24.91%	136.89%	105,402,902	18,683,717	21.55%	79.21%	95,479,080	8,798,380	10.15%	58.47%
2016	66,861,035	113,628	0.17%	137.30%	106,188,090	785,188	0.74%	80.54%	96,907,550	1,428,470	1.50%	60.84%
2017	66,396,080	-464,955	-0.70%	135.65%	100,428,740	-5,759,350	-5.42%	70.75%	102,388,285	5,480,735	5.66%	69.94%
2018	66,339,320	-56,760	-0.09%	135.44%	99,007,345	-1,421,395	-1.42%	68.33%	100,588,085	-1,800,200	-1.76%	66.95%
2019	66,343,845	4,525	0.01%	135.46%	98,800,250	-207,095	-0.21%	67.98%	100,731,610	143,525	0.14%	67.19%
2020	65,688,570	-655,275	-0.99%	133.14%	94,592,040	-4,208,210	-4.26%	60.83%	103,576,720	2,845,110	2.82%	71.91%
2021	65,688,365	-205	0.00%	133.13%	94,351,775	-240,265	-0.25%	60.42%	103,719,655	142,935	0.14%	72.15%

Rate Ann.%chg: Irrigated **8.83%** Dryland **4.84%** Grassland **5.58%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	0	-	-	-	0	-	-	-	147,243,290	-	-	-
2012	0	0	-	-	0	0	-	-	148,812,495	1,569,205	1.07%	1.07%
2013	0	0	-	-	0	0	-	-	177,290,150	28,477,655	19.14%	20.41%
2014	0	0	-	-	0	0	-	-	226,836,315	49,546,165	27.95%	54.06%
2015	0	0	-	-	1,220	1,220	-	-	267,630,609	40,794,294	17.98%	81.76%
2016	0	0	-	-	0	-1,220	-100.00%	-	269,956,675	2,326,066	0.87%	83.34%
2017	0	0	-	-	0	0	-	-	269,213,105	-743,570	-0.28%	82.84%
2018	0	0	-	-	0	0	-	-	265,934,750	-3,278,355	-1.22%	80.61%
2019	0	0	-	-	0	0	-	-	265,875,705	-59,045	-0.02%	80.57%
2020	0	0	-	-	0	0	-	-	263,857,330	-2,018,375	-0.76%	79.20%
2021	0	0	-	-	0	0	-	-	263,759,795	-97,535	-0.04%	79.13%

Cnty# **53**
County **KIMBALL**

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

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	28,246,875	40,932	690			58,828,295	253,681	232			81,700,995	133,333	613		
2012	28,176,190	40,810	690	0.05%	0.05%	58,816,780	250,487	235	1.26%	1.26%	89,688,965	135,300	663	8.18%	9.46%
2013	28,290,670	40,808	693	0.41%	0.46%	58,896,400	246,237	239	1.86%	3.14%	89,574,800	130,628	686	3.44%	13.24%
2014	40,775,695	40,810	999	44.12%	44.79%	69,433,880	245,582	283	18.21%	21.92%	97,239,960	127,646	762	11.09%	25.80%
2015	53,434,805	40,611	1,316	31.69%	90.67%	86,719,280	243,118	357	26.16%	53.82%	128,539,130	127,483	1,008	32.36%	66.50%
2016	66,814,280	40,612	1,645	25.03%	138.40%	105,406,350	244,303	431	20.96%	86.05%	149,636,865	127,257	1,176	16.62%	94.17%
2017	66,907,255	40,670	1,645	0.00%	138.39%	106,087,180	245,838	432	0.02%	86.09%	164,929,515	127,713	1,291	9.83%	113.25%
2018	66,658,770	40,509	1,646	0.02%	138.45%	100,552,350	245,251	410	-4.99%	76.80%	174,353,050	127,360	1,369	6.01%	126.06%
2019	66,339,325	40,304	1,646	0.03%	138.51%	98,976,810	246,999	401	-2.26%	72.80%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	66,343,845	40,306	1,646	0.00%	138.52%	98,800,245	246,549	401	0.00%	72.80%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	65,902,885	40,088	1,644	-0.12%	138.22%	94,536,855	240,299	393	-1.83%	69.65%	103,558,330	307,068	337	-73.84%	-44.96%

Rate Annual %chg Average Value/Acre: 9.07%

5.43%

-5.80%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	0	0				0	0				146,233,080	588,416	249		
2012	0	0				0	0				147,243,330	588,418	250	0.69%	0.69%
2013	0	0				0	0				148,797,990	588,151	253	1.10%	1.80%
2014	0	0				0	0				148,797,990	587,930	301	19.06%	21.20%
2015	0	0				0	0				226,833,895	587,925	386	28.09%	55.25%
2016	0	0				0	0				267,699,710	587,743	455	18.05%	83.27%
2017	0	0				0	0				269,971,390	587,738	459	0.85%	84.83%
2018	0	0				0	0				269,425,825	587,506	459	-0.16%	84.53%
2019	0	0				0	0				265,894,695	587,423	453	-1.30%	82.14%
2020	0	0				0	0				265,875,970	587,450	453	-0.01%	82.12%
2021	-	0				0	0				263,998,070	587,456	449	-0.71%	80.83%

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KIMBALL

Rate Annual %chg Average Value/Acre: 6.10%

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

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,434	KIMBALL	33,953,840	55,311,737	103,501,067	120,846,100	39,127,130	39,951,695	0	263,759,795	22,776,690	9,825,585	17,556,905	706,610,544
cnty sectorvalue % of total value:		4.81%	7.83%	14.65%	17.10%	5.54%	5.65%		37.33%	3.22%	1.39%	2.48%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
124	BUSHNELL	139,236	309,898	1,957,589	3,523,810	480,335	0	0	0	0	0	0	6,410,868
3.61%	%sector of county sector	0.41%	0.56%	1.89%	2.92%	1.23%							0.91%
	%sector of municipality	2.17%	4.83%	30.54%	54.97%	7.49%							100.00%
255	DIX	102,049	255,941	1,620,834	6,174,195	872,275	0	0	0	0	0	0	9,025,294
7.43%	%sector of county sector	0.30%	0.46%	1.57%	5.11%	2.23%							1.28%
	%sector of municipality	1.13%	2.84%	17.96%	68.41%	9.66%							100.00%
2,496	KIMBALL	6,285,936	2,341,667	8,092,003	77,052,125	23,949,990	5,186,845	0	0	0	0	28,510	122,937,076
72.68%	%sector of county sector	18.51%	4.23%	7.82%	63.76%	61.21%	12.98%					0.16%	17.40%
	%sector of municipality	5.11%	1.90%	6.58%	62.68%	19.48%	4.22%					0.02%	100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
2,875	Total Municipalities	6,527,221	2,907,506	11,670,426	86,750,130	25,302,600	5,186,845	0	0	0	0	28,510	138,373,238
83.72%	%all municip.sectors of cnty	19.22%	5.26%	11.28%	71.79%	64.67%	12.98%					0.16%	19.58%

Total Real Property Sum Lines 17, 25, & 30	Records : 5,055	Value : 538,691,700	Growth 5,916,715	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	160	690,095	102	1,028,290	201	2,759,690	463	4,478,075	
02. Res Improve Land	1,275	10,124,310	75	1,125,030	149	2,220,150	1,499	13,469,490	
03. Res Improvements	1,327	86,535,500	112	10,292,260	200	18,088,900	1,639	114,916,660	
04. Res Total	1,487	97,349,905	214	12,445,580	401	23,068,740	2,102	132,864,225	883,240
% of Res Total	70.74	73.27	10.18	9.37	19.08	17.36	41.58	24.66	14.93
05. Com UnImp Land	54	347,720	15	46,165	10	97,620	79	491,505	
06. Com Improve Land	314	3,695,920	29	230,385	38	166,505	381	4,092,810	
07. Com Improvements	327	21,059,160	43	10,757,705	63	2,676,610	433	34,493,475	
08. Com Total	381	25,102,800	58	11,034,255	73	2,940,735	512	39,077,790	893,160
% of Com Total	74.41	64.24	11.33	28.24	14.26	7.53	10.13	7.25	15.10
09. Ind UnImp Land	0	0	0	0	1	161,220	1	161,220	
10. Ind Improve Land	7	207,750	0	0	1	1,027,495	8	1,235,245	
11. Ind Improvements	7	4,726,350	0	0	2	38,115,970	9	42,842,320	
12. Ind Total	7	4,934,100	0	0	3	39,304,685	10	44,238,785	3,543,355
% of Ind Total	70.00	11.15	0.00	0.00	30.00	88.85	0.20	8.21	59.89
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,487	97,349,905	214	12,445,580	401	23,068,740	2,102	132,864,225	883,240
% of Res & Rec Total	70.74	73.27	10.18	9.37	19.08	17.36	41.58	24.66	14.93
Com & Ind Total	388	30,036,900	58	11,034,255	76	42,245,420	522	83,316,575	4,436,515
% of Com & Ind Total	74.33	36.05	11.11	13.24	14.56	50.70	10.33	15.47	74.98
17. Taxable Total	1,875	127,386,805	272	23,479,835	477	65,314,160	2,624	216,180,800	5,319,755
% of Taxable Total	71.46	58.93	10.37	10.86	18.18	30.21	51.91	40.13	89.91

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	71,000	208	23,282,310	210	23,353,310	0
24. Non-Producing	0	0	0	0	265	128,625	265	128,625	0
25. Total	0	0	2	71,000	473	23,410,935	475	23,481,935	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	136	68	293	497

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	26	2,295,260	1,470	186,676,420	1,496	188,971,680
28. Ag-Improved Land	0	0	23	4,085,910	400	75,519,960	423	79,605,870
29. Ag Improvements	0	0	26	2,539,560	434	27,911,855	460	30,451,415

30. Ag Total				1,956	299,028,965
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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	4	6.00	54,300	
32. HomeSite Improv Land	0	0.00	0	15	15.00	225,000	
33. HomeSite Improvements	0	0.00	0	16	0.00	1,883,765	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	3.48	1,075	
36. FarmSite Improv Land	0	0.00	0	19	85.03	36,025	
37. FarmSite Improvements	0	0.00	0	24	0.00	655,795	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	24	47.22	0	
40. Other- Non Ag Use	0	0.00	0	1	17.49	20,990	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	25	27.02	357,580	29	33.02	411,880	
32. HomeSite Improv Land	202	229.24	3,153,310	217	244.24	3,378,310	
33. HomeSite Improvements	211	0.00	19,128,435	227	0.00	21,012,200	143,470
34. HomeSite Total				256	277.26	24,802,390	
35. FarmSite UnImp Land	71	296.63	229,500	75	300.11	230,575	
36. FarmSite Improv Land	394	2,046.16	785,860	413	2,131.19	821,885	
37. FarmSite Improvements	431	0.00	8,783,420	455	0.00	9,439,215	453,490
38. FarmSite Total				530	2,431.30	10,491,675	
39. Road & Ditches	1,382	5,243.60	0	1,406	5,290.82	0	
40. Other- Non Ag Use	2	45.79	50,690	3	63.28	71,680	
41. Total Section VI				786	8,062.66	35,365,745	596,960

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	0	0.00	0	0	0.00	0

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	2,289.81	9.79%	3,778,180	10.08%	1,650.00
46. 1A	8,611.46	36.81%	14,208,940	37.89%	1,650.00
47. 2A1	1,101.97	4.71%	1,812,730	4.83%	1,644.99
48. 2A	4,226.95	18.07%	6,932,210	18.49%	1,640.00
49. 3A1	112.09	0.48%	182,155	0.49%	1,625.08
50. 3A	18.45	0.08%	29,985	0.08%	1,625.20
51. 4A1	2,198.33	9.40%	3,297,495	8.79%	1,500.00
52. 4A	4,836.79	20.67%	7,255,185	19.35%	1,500.00
53. Total	23,395.85	100.00%	37,496,880	100.00%	1,602.72
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,011.43	7.23%	4,955,170	9.10%	450.00
56. 2D1	23,625.30	15.50%	9,922,590	18.22%	420.00
57. 2D	53,986.93	35.43%	21,054,915	38.65%	390.00
58. 3D1	1,299.60	0.85%	428,885	0.79%	330.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	5,516.96	3.62%	1,599,895	2.94%	290.00
61. 4D	56,941.79	37.37%	16,513,205	30.31%	290.00
62. Total	152,382.01	100.00%	54,474,660	100.00%	357.49
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,541.45	0.64%	586,980	0.72%	380.80
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	49,874.76	20.72%	17,106,540	20.93%	342.99
69. 4G1	49,236.33	20.46%	16,724,990	20.47%	339.69
70. 4G	140,007.05	58.18%	47,305,540	57.88%	337.88
71. Total	240,659.59	100.00%	81,724,050	100.00%	339.58
Irrigated Total					
Irrigated Total	23,395.85	5.62%	37,496,880	21.59%	1,602.72
Dry Total					
Dry Total	152,382.01	36.59%	54,474,660	31.36%	357.49
Grass Total					
Grass Total	240,659.59	57.79%	81,724,050	47.05%	339.58
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,572.04	0.38%	0	0.00%	0.00
75. Market Area Total	416,437.45	100.00%	173,695,590	100.00%	417.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	194.58	1.17%	384,300	1.36%	1,975.02
46. 1A	1,291.99	7.79%	2,551,690	9.04%	1,975.01
47. 2A1	2,860.88	17.26%	5,650,255	20.02%	1,975.01
48. 2A	6,262.37	37.77%	10,176,420	36.05%	1,625.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	13.36	0.08%	21,710	0.08%	1,625.00
51. 4A1	4,073.28	24.57%	6,619,115	23.45%	1,625.01
52. 4A	1,881.92	11.35%	2,822,880	10.00%	1,500.00
53. Total	16,578.38	100.00%	28,226,370	100.00%	1,702.60
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,540.89	7.55%	3,695,620	9.32%	565.00
56. 2D1	13,469.75	15.54%	7,071,655	17.84%	525.00
57. 2D	35,705.90	41.20%	18,031,495	45.50%	505.00
58. 3D1	901.13	1.04%	373,965	0.94%	415.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	17,950.29	20.71%	6,282,675	15.85%	350.00
61. 4D	12,105.31	13.97%	4,176,370	10.54%	345.00
62. Total	86,673.27	100.00%	39,631,780	100.00%	457.25
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17,867.93	26.32%	5,898,920	26.68%	330.14
69. 4G1	18,810.82	27.71%	6,156,155	27.84%	327.27
70. 4G	31,200.66	45.96%	10,054,405	45.48%	322.25
71. Total	67,879.41	100.00%	22,109,480	100.00%	325.72
Irrigated Total					
Irrigated Total	16,578.38	9.69%	28,226,370	31.37%	1,702.60
Dry Total					
Dry Total	86,673.27	50.65%	39,631,780	44.05%	457.25
Grass Total					
Grass Total	67,879.41	39.67%	22,109,480	24.57%	325.72
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	24.13	0.01%	0	0.00%	0.00
75. Market Area Total	171,131.06	100.00%	89,967,630	100.00%	525.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,645.60	4,314,360	37,328.63	61,408,890	39,974.23	65,723,250
77. Dry Land	0.00	0	1,178.89	446,235	237,876.39	93,660,205	239,055.28	94,106,440
78. Grass	0.00	0	3,786.36	1,283,185	304,752.64	102,550,345	308,539.00	103,833,530
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	228.25	0	1,367.92	0	1,596.17	0
82. Total	0.00	0	7,610.85	6,043,780	579,957.66	257,619,440	587,568.51	263,663,220

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	39,974.23	6.80%	65,723,250	24.93%	1,644.14
Dry Land	239,055.28	40.69%	94,106,440	35.69%	393.66
Grass	308,539.00	52.51%	103,833,530	39.38%	336.53
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	1,596.17	0.27%	0	0.00%	0.00
Total	587,568.51	100.00%	263,663,220	100.00%	448.74

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 Bushnell	36	81,305	91	364,940	101	3,111,200	137	3,557,445	83,340
83.2 Dix	38	75,805	131	472,895	138	6,556,785	176	7,105,485	25,930
83.3 Kimball	85	526,585	1,053	9,286,475	1,088	76,898,845	1,173	86,711,905	148,220
83.4 Rural	304	3,794,380	224	3,345,180	312	28,349,830	616	35,489,390	625,750
84 Residential Total	463	4,478,075	1,499	13,469,490	1,639	114,916,660	2,102	132,864,225	883,240

Schedule XII : Commercial 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>	
85.1	Bushnell	16	45,755	32	76,370	38	340,035	54	462,160	0
85.2	Dix	2	8,845	25	86,540	27	777,155	29	872,540	0
85.3	Kimball	37	293,610	264	3,709,620	271	21,052,595	308	25,055,825	454,945
85.4	Rural	25	304,515	68	1,455,525	106	55,166,010	131	56,926,050	3,981,570
86	Commercial Total	80	652,725	389	5,328,055	442	77,335,795	522	83,316,575	4,436,515

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,519.26	0.80%	577,325	0.91%	380.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	29,957.15	15.85%	10,035,775	15.83%	335.00
93. 4G1	37,698.91	19.94%	12,629,180	19.92%	335.00
94. 4G	119,852.11	63.40%	40,150,495	63.34%	335.00
95. Total	189,027.43	100.00%	63,392,775	100.00%	335.36
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	22.19	0.04%	9,655	0.05%	435.11
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	19,917.61	38.58%	7,070,765	38.57%	355.00
102. 4C1	11,537.42	22.35%	4,095,810	22.34%	355.00
103. 4C	20,154.94	39.04%	7,155,045	39.03%	355.00
104. Total	51,632.16	100.00%	18,331,275	100.00%	355.04
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	189,027.43	78.55%	63,392,775	77.57%	335.36
CRP Total	51,632.16	21.45%	18,331,275	22.43%	355.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	240,659.59	100.00%	81,724,050	100.00%	339.58

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	8,851.64	20.29%	2,788,320	20.29%	315.01
93. 4G1	11,121.54	25.49%	3,503,355	25.49%	315.01
94. 4G	23,661.54	54.23%	7,453,390	54.23%	315.00
95. Total	43,634.72	100.00%	13,745,065	100.00%	315.00
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	9,016.29	37.19%	3,110,600	37.19%	345.00
102. 4C1	7,689.28	31.72%	2,652,800	31.72%	345.00
103. 4C	7,539.12	31.10%	2,601,015	31.10%	345.00
104. Total	24,244.69	100.00%	8,364,415	100.00%	345.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	43,634.72	64.28%	13,745,065	62.17%	315.00
CRP Total	24,244.69	35.72%	8,364,415	37.83%	345.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	67,879.41	100.00%	22,109,480	100.00%	325.72

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

53 Kimball

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	120,846,100	132,864,225	12,018,125	9.94%	883,240	9.21%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	22,776,690	24,802,390	2,025,700	8.89%	143,470	8.26%
04. Total Residential (sum lines 1-3)	143,622,790	157,666,615	14,043,825	9.78%	1,026,710	9.06%
05. Commercial	39,127,130	39,077,790	-49,340	-0.13%	893,160	-2.41%
06. Industrial	39,951,695	44,238,785	4,287,090	10.73%	3,543,355	1.86%
07. Total Commercial (sum lines 5-6)	79,078,825	83,316,575	4,237,750	5.36%	4,436,515	-0.25%
08. Ag-Farmsite Land, Outbuildings	9,804,595	10,491,675	687,080	7.01%	453,490	2.38%
09. Minerals	17,556,905	23,481,935	5,925,030	33.75	0	33.75%
10. Non Ag Use Land	20,990	71,680	50,690	241.50%		
11. Total Non-Agland (sum lines 8-10)	27,382,490	34,045,290	6,662,800	24.33%	453,490	22.68%
12. Irrigated	65,688,365	65,723,250	34,885	0.05%		
13. Dryland	94,351,775	94,106,440	-245,335	-0.26%		
14. Grassland	103,719,655	103,833,530	113,875	0.11%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	263,759,795	263,663,220	-96,575	-0.04%		
18. Total Value of all Real Property (Locally Assessed)	513,843,900	538,691,700	24,847,800	4.84%	5,916,715	3.68%

2022 Assessment Survey for Kimball 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:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$165,711
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	None.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$53,446, of which \$13,200 was allocated for appraisal maintenance from Stanard Appraisal, and \$13,300 for Pritchard & Abbott.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,391 for MIPS; \$6,825 for gWorks; \$3,000 for equipment.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,653
12.	Amount of last year's assessor's budget not used:
	\$18,889.58

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS and MIPS online.
4.	Are cadastral maps currently being used?
	Yes, in conjunction with gWorks.
5.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://kimball.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks and the Assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View (Pictometry)
10.	When was the aerial imagery last updated?
	April, 2019 for Pictometry; 2020 for gWorks

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?
	City of Kimball, and the villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial appraisal maintenance.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial property.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests. General certification for any additional appraisal activity.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Except for the unique commercial/industrial properties, no..

2022 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:														
	The County Assessor and her staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all residential parcels within the City of Kimball.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: the residential parcels within the village of Bushnell</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: all residential parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all residential parcels within the City of Kimball.	20	Bushnell: the residential parcels within the village of Bushnell	30	Dix: all residential parcels within the village of Dix.	80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.	AG OB	Agricultural outbuildings.	AG DW	Agricultural dwellings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
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80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.														
AG OB	Agricultural outbuildings.														
AG DW	Agricultural dwellings.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach is exclusively used.														
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 depreciation was utilized to develop the depreciation only when residential property was last appraised (by a contracted appraiser) in 2017.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	No.														
6.	Describe the methodology used to determine the residential lot values?														
	The market approach is used, and then values are determined on a square foot basis.														
7.	How are rural residential site values developed?														
	Local well companies were contacted by the county assessor to develop well and septic estimates. Electric hookup rates were also researched. From this information, a value for the first acre of home site was determined.														
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?

The County Assessor is not aware of any vacant lots being held for sale or resale.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2016	2016	2017	2022
20	2016	2016	2017	2022
30	2016	2016	2017	2022
80	2016	2016	2017	2017
AG OB	2016	2016	2017	2017
AG DW	2016	2016	2017	2017

The inspection is primarily conducted with Eagle View aerial imagery.

2022 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:																												
	The County Assessor and staff.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
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80	Rural: all commercial parcels not within the above valuation groupings.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	All three approaches were used during the last reappraisal of commercial property: cost, income (for motels and downtown Kimball businesses) and sales comparison were used to estimate commercial property market value.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals—for example, Clean Harbors.																												
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 contracted appraisal firm used the local market information in developing depreciation studies.																												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																												
	No.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Commercial lot values appeared to be scattered--highway frontage was different from the downtown Kimball area. Therefore they were put in a manageable order and equalized.																												
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2016	2016	2017	2017	20	2016	2016	2017	2017	30	2016	2016	2017	2017	80	2016	2016	2017	2017
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																									
10	2016	2016	2017	2017																									
20	2016	2016	2017	2017																									
30	2016	2016	2017	2017																									
80	2016	2016	2017	2017																									

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2022 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:										
	The County 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: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.</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	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.	2019	2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.	2019									
2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2019									
	CRP is updated annually by letters sent to taxpayers who currently have CRP contracts that are scheduled to expire (to determine if they will re-enroll in the program). The expiration dates of all contracts are put in MIPS PC Admin and can be queried each year. More of the current contracts of land enrolled in CRP have been identified as CRP in the county. There is a separate land classification designation for CRP grass.										
3.	Describe the process used to determine and monitor market areas.										
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.										
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, they are valued the same.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Kimball County discovered a commercial feedlot, and intensive use acres were classified as such and called feedlot acres (and valued at 75% of market).										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	There are currently no parcels enrolled in the Wetland Reserve Program.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	Grass parcels enrolled in CRP grass are identified as a separate CRP class.										

	<u>If your county has special value applications, please answer the following</u>
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?
	There are no non-agricultural influences within Kimball County.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2021 Plan of Assessment for Kimball County
Assessment Years 2022, 2023 and 2024**

Date: July 20, 2021

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15th each year, the assessor shall prepare a plan of assessment, (hereinafter 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 31st each year, the assessor shall present the plan to the county board of equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board of commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31st of each year.

General Description of Real Property in Kimball County:

According to the 2021 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2111	41.77	23.54
Commercial	515	10.19	7.63
Industrial	9	.18	7.77
Recreational	0	0	0
Minerals	473	9.36	3.41
Agricultural	1946	38.50	57.65

Kimball County has 587,555. acres of agricultural land; comprised of 6.80% irrigated land, 40.82% dryland, and 52.38% grassland.

New Property: For assessment year 2021, new city building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$5,746,220 in growth for 2021.

For more information see 2021 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

Staff:

Deputy Assessor and two clerks.

Assessment Actions Planned for Assessment Year 2022:

Residential Property:

The 6-year review process will continue this year. We will continue the review of Rural Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1 of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to land owners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2023:

Residential Property:

The 6-year review process will continue this year. We will continue the review of Rural Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

This year will include the 6-year review with a commercial reappraisal.

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Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to land owners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2024:

Residential Property:

The 6-year review process will continue this year with the review of the Villages of Bushnell and Dix Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

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Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use review is continuous based upon any discovery of property changes. Letters are sent to land owners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

1. Personal Property: Assist taxpayers with personal property schedules. The option to file personal property online was added in 2020. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15th. Process the applications, enter data into the State's Centurion website and mail applications to the State.
3. Annually prepare and file administrative reports as required by Nebraska State Statutes with the Property Tax Administrator including:
 - Real Property Abstract
 - Annual Plan of Assessment
 - Assessor Survey
 - School District Taxable Value Report
 - Average Residential Value for Homestead Exemption purposes
 - Homestead Exemption Tax Loss Report
 - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board of equalization.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1st send Notices of Valuation Change to property owners of record as of May 20th.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. 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.
11. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
12. Tax List Corrections: prepare tax list correction documents for county board of equalization approval.
13. Annual Inventory: update report designating personal property of the assessor's office by August 25th each year.
14. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
15. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
16. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
17. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
18. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.
19. Assign 911 addresses for all properties in Kimball County in coordination with gWorks using the Master Street Address Guide (MSAG) database. Maintain and update 911 maps.

Conclusion:

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom
Kimball County Assessor
July 20, 2021