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**DEPARTMENT OF REVENUE**

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

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**KNOX COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Knox 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 Knox 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: Monica McManigal, Knox County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

**Analysis of Assessment Practices:**

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

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

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

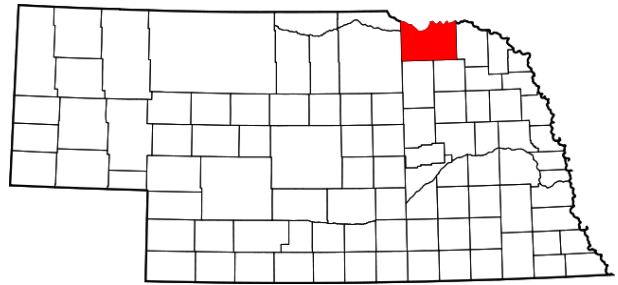
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

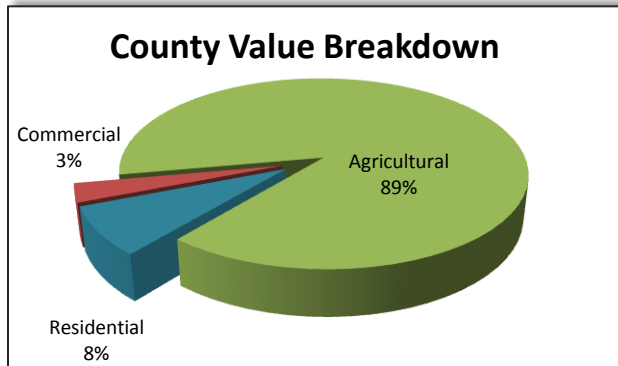
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,108 miles, Knox had 8,543 residents, per the Census Bureau Quick Facts for 2015, a 2% population decline from the 2010 US Census. In a review of the past fifty-five years, Knox has seen a steady drop in population of 36% (Nebraska Department of Economic Development). Reports indicated that 74% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Knox convene in and around Bloomfield and Creighton. Per the latest information available from the U.S. Census Bureau, there were 261 employer establishments in Knox. County-wide employment was at 4,617 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BAZILE MILLS	26	29	12%
BLOOMFIELD	1,126	1,028	-9%
CENTER	90	94	4%
CREIGHTON	1,270	1,154	-9%
CROFTON	754	726	-4%
NIOBRARA	379	370	-2%
SANTEE	302	346	15%
VERDEL	58	30	-48%
VERDIGRE	519	575	11%
WAUSA	636	634	0%
WINNETOON	70	68	-3%

Simultaneously, the agricultural economy has remained another strong anchor for Knox that has fortified the local rural area economies. Knox is included in the Lower Niobrara Natural Resources District (NRD). Grassland makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Knox ranks first in corn for silage. In value of sales by commodity group, Knox ranks first in poultry and eggs (USDA AgCensus).

## 2017 Residential Correlation for Knox County

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### *Assessment Actions*

The Sales Comparison approach was used to determine the changes needed to bring the county into the ratio required by law. The county assessor started a town review in 2014 and finished in 2016. Visited each town parcel for updates and changes. Data entry was completed for the reviewed parcels.

1. Crofton- Raised Impr. 3%.
2. Santee- No Change.
3. Niobrara- No Change.
4. Bloomfield- Raised Lots 80% Neigh 43085 (Partial use change from Comm. to Res)
5. Center- Reviewed, Update to 2012 Marshall & Swift Manual.
6. Verdigre- Reviewed, Raised Impr 5%.
7. Winnetoon- No Change.
8. Bazile Mills- Reviewed
9. Creighton- Reviewed, Update Lot Breaks & Raised 30%
10. Wausa- No Change.
11. Verdel- No Change.

Lake properties were evaluated using the sales comparison approach to determine if changes were needed. Each subdivision is treated separately first, and then combined as a whole to arrive at the ratio required by law. It is done this way because the subdivisions can vary in terrain, access and amenities, and yet they are in close proximity to each other. They are numbered in the order of placement, from west to east.

### Crofton Area

1. West Miller Creek- No Change.
2. Bon Homme – No Change.
3. Prairie Ridge – No Change.
4. Grandview – Raised Lots 30% & Improvement 10%.
5. Kohles Acres – No Change
6. Walkers Valley View – No Change.
7. Lakeview Terrace –No Change.
8. Elkhorn Ridge – Lowered Lots 5%.
9. Merchant Hills – No Change.
10. Merchant Valley – No Change.
11. Elk Ridge Estates – No Change.
12. Deer Ridge – Updated Lot Breaks and Lowered 23%.
13. Cedar Hills – No Change.
14. Hillcrest Deep Water – No Change.
15. Autumn Oaks – No Change.
16. Eagle Ridge – No Change.
17. Hideaway Acres – Raised Improvement. 10%.
18. Hideaway Estates – No Change.
19. The Timbers- No Change.



## 2017 Residential Correlation for Knox County

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20. Lake Influence (90-94) – These areas are scattered in and among the subdivided areas of the Lake, but not part of a subdivision. They are treated similar to adjacent areas. No Changes

### **Santee Area**

1. Lakeview Heights, Lake Hills- No Change.
2. Valley View – Raised Improvement. 5%
3. Lakeshore- No Change.
4. Devils Nest –Raised Lots in Block 8.
5. Lindy – No Change.

### **West of Niobrara**

1. Lazy River Acres – No Change.
2. Lake Influence (96-99) – New Subdivision in Washington Township added to Neigh 90012. Neigh 90071-Raised Improvement 5%. Raised Neigh 90010 Unit Price to \$10,000 to be like other Home Sites in county.

### ***Description of Analysis***

Residential sales are stratified into twelve valuation groupings. Bazille Mills, Verdel and Winnetoon were combined into one valuation grouping for 2017.

<b>Valuation Grouping</b>	<b>Description</b>
01	Bloomfield
03	Bazille Mills, Verdel and Winnetoon
05	Center
10	Creighton
15	Crofton
20	Lake
26	Devil’s Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical profile for the residential class indicates 179 qualified sales, comprised of eleven of the twelve valuation groupings. All three measures of central tendency are within range, the

## 2017 Residential Correlation for Knox County

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median and mean are within two points of each other. All valuation groupings with significant sales also have medians within acceptable range. The coefficient of dispersion is in the range while the price related differential is just slightly above, but not unreasonable.

A comparison of the difference between the measures of central tendency for the two years of the study period would indicate a slightly increasing residential market within the county, and would be confirmed by the comparison of the 2017 Abstract to the 2016 Certificate of Taxes Levied Form 45.

Study Yrs						
01-OCT-14 To 30-SEP-15	112	97.20	95.29	90.87	10.22	104.86
01-OCT-15 To 30-SEP-16	67	95.78	94.06	90.15	09.88	104.34

### *Assessment Practice Review*

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

One aspect of the review is to examine the sales verification and qualification processes. In Knox County a sales questionnaire is sent to both the buyer and seller. It is estimated that approximately 80% of verifications are returned. When questionnaires are incomplete or not returned phone calls are made to follow up for additional information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards for this review.

The review cycle was also discussed with the county assessor. Within the class, the review work is typically completed in a six year cycle. The residential review consists of two office staff walking door to door with property record card in hand. The PRC is compared to the property and any changes are noted or re-measured, and a new photo is taken. When back in the office the

## 2017 Residential Correlation for Knox County

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inspection date and initials of the person reviewing the property are entered into the CAMA system. Lot values are being updated as each valuation grouping is reviewed.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence. For 2017, the county assessor combined three of the valuation groupings into one. Each economic area defined is subject to a set of economic forces that impact the value of properties within that area.

### *Equalization and Quality of Assessment*

Valuation grouping substratum indicates that all groupings with a sufficient number of sales are statistically within acceptable range.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	33	95.55	97.78	92.69	13.33	105.49
03	1	96.02	96.02	96.02	00.00	100.00
05	4	92.77	95.11	91.78	07.44	103.63
10	41	98.66	98.31	95.69	06.78	102.74
15	19	95.95	96.55	93.02	06.32	103.79
20	21	92.08	86.30	87.30	12.57	98.85
26	1	97.84	97.84	97.84	00.00	100.00
30	12	94.24	90.63	90.07	13.35	100.62
35	10	94.86	90.05	83.21	17.26	108.22
45	23	98.41	95.66	92.81	06.68	103.07
50	14	95.07	93.42	89.32	11.22	104.59
____ALL____	179	96.54	94.83	90.64	10.14	104.62

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Knox County is 97%.

## 2017 Commercial Correlation for Knox County

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### *Assessment Actions*

Only routine maintenance was performed for 2017.

### *Description of Analysis*

There are eleven valuation groupings within the commercial class of property. For 2017, the county assessor combined Bazile Mills, Center, Verdel and Winnetoon into one valuation grouping.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Bloomfield
03	Bazile Mills, Center, Verdel, Winnetoon
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical analysis for the commercial class of real property was based on twenty-two sales. These sales are spread over eight different valuation groupings, and are comprised of a diverse group of sales involving twelve different occupancy codes. None of them have more than 7 sales, which lessens the reliability for measurement. The central measures of tendency as well as the qualitative measures are quite remarkable considering the last review and inspection of the commercial class was done in 2012.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated and is within the six-year inspection cycle. Value within the class has increased about two percent per year over the past decade, excluding an untypically large amount of commercial change in 2011. This change over time correlates closely to changes over the same time observed in nearby counties.

## 2017 Commercial Correlation for Knox County

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### *Assessment Practice Review*

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

One aspect of the review is to examine the sales verification and qualification processes. In Knox County a sales questionnaire is sent to both the buyer and seller. It is estimated that approximately 80% of verifications are returned. When questionnaires are incomplete or not returned, follow-up phone calls are made for additional information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards with exception to one sale that had an improvement that was removed, but the AVU did not reflect. Going forward the county will be submitting the AVU in mass, which should eliminate issues like this.

The review cycle was also discussed with the county assessor. Within the class, the review work is typically completed in a six-year cycle. The commercial review consists of two office staff walking door to door with property record card in hand. The PRC is compared to the property and any changes are noted or re-measured, and a new photo is taken. Income data is also asked for when reviewing the commercial properties that produce income. When back in the office, the inspection date and initials of the person reviewing the property are entered into the CAMA system.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence. Each economic area is subject to a set of economic forces that impact the value of properties within that area.

## 2017 Commercial Correlation for Knox County

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### *Equalization and Quality of Assessment*

For measurement purposes, the commercial sample is unreliable. Due to the sample size, both in each valuation grouping as well as overall, the point estimate does not represent the commercial class as a whole or by substrata.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	2	96.91	96.91	98.15	02.87	98.74
05	1	85.69	85.69	85.69	00.00	100.00
10	7	97.77	95.44	93.22	06.46	102.38
15	3	97.67	99.34	99.13	01.79	100.21
30	3	98.87	102.03	97.36	06.85	104.80
35	1	97.52	97.52	97.52	00.00	100.00
45	3	96.06	96.45	96.43	00.83	100.02
50	2	94.41	94.41	94.47	00.28	99.94
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74

### *Level of Value*

Based on analysis of all available information, Knox County has achieved the statutory level of value of 100% for the commercial property class.

# 2017 Agricultural Correlation for Knox County

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## *Assessment Actions*

Assessment actions taken to address agricultural land for assessment year 2017 included the following overall adjustments: irrigated land was increased approximately 4%, dry land increased by approximately 0.18%; and grass received a 2% increase.

The outbuildings depreciation table was also updated for 2017.

## *Description of Analysis*

Knox County is divided into three market areas. Market Area 1 is the southeast portion of the county with abundant irrigation pivots scattered throughout this area. The counties of Cedar, market area 1, and Pierce are comparable. Market Area 2 is the western portion of the county and has more grassland with hills, tree cover, gullies and rough rangeland. The counties of Boyd, Holt market area 1 and Antelope market area 1 are comparable. Market Area 3 is the northeastern portion of the county with the north border as the Missouri River. This area tends to have a mixture of dry and grass characteristics and minimal irrigation. The comparable county for this market area is Cedar market area 1.

Analysis of the sample reveals seventy-eight qualified sales with all three overall measures of central tendency falling within acceptable range. Both overall qualitative statistics are also within their prescribed parameters. By market area, all agricultural areas have an adequate sample for separate measurement of that particular area.

The majority of the county is grass and dry cropland with less irrigation. Most parcels are mixed use. The 80% majority land use (MLU) by Market Area statistical heading indicates that the only land classification that has double-digit sales is dry in market area 1 and grass in market area 2, both within the acceptable range. Review of the counties irrigated in all three areas, dry in areas 2 and 3 and grass in area 1 and 3 compared to the surrounding counties indicates that Knox County is comparable with these counties.

## *Assessment Practice Review*

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

One aspect of the review is to examine the sales verification and qualification processes. In Knox County the sales verification process includes sending a verification questionnaire to both the buyer and seller. It's estimated that approximately 80% of verifications are returned. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Private sales are most generally considered to be

## 2017 Agricultural Correlation for Knox County

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qualified sales unless the verification process indicates that they are not arm's-length. Irrigation equipment adjustments are made when the personal property is reported on the real estate transfer statement or the returned sales questionnaire. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards for this review.

The county's inspection and review cycle for the agricultural class was discussed with the county assessor. The review was determined to be systematic and comprehensive; land use is reviewed as new aerial imagery is available. Inspection of agricultural improvements is completed within the six-year cycle and is noted on each property record card as well as a date stamp on the picture.

During the review, the agricultural market areas were discussed to ensure that the market areas adequately identify differences in the agricultural land market. In Knox County, the three market areas are identified by geographic differences, irrigation potential and rainfall. Sales analysis is annually conducted to measure whether these differences are still recognized in the market place.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. Parcels of 20 acres and less are considered rural residential/acreages. The land use of every parcel is reviewed through aerial imagery and physical inspection. The county assessor also uses sales questionnaires to monitor use changes; the physical inspection of agricultural land is also very helpful in monitoring non-agricultural activity. The county looks at the entire parcel when determining between rural residential and agricultural.

### ***Equalization***

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



## 2017 Agricultural Correlation for Knox County

All three market areas show medians within range. Subclasses that have sufficient sales are also within acceptable range. The assessor has done a good job of keeping up with the general movement of the market and for that reason the irrigated, dry land and grassland 80% MLU subclasses that have too small of samples to use as a separate measurement are believed to be acceptable.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	24	72.14	77.66	75.58	15.43	102.75
2	35	70.92	72.51	66.58	18.64	108.91
3	19	70.79	73.91	72.37	11.84	102.13
____ALL____	78	71.70	74.44	71.30	15.94	104.40

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	8	67.33	65.50	66.27	14.20	98.84
1	3	68.08	73.75	75.72	09.81	97.40
2	2	46.08	46.08	46.77	04.75	98.52
3	3	69.97	70.20	70.08	05.02	100.17
____Dry____						
County	22	70.67	74.80	70.71	15.57	105.78
1	13	71.24	76.25	72.52	14.43	105.14
2	4	74.55	76.04	68.85	22.75	110.44
3	5	66.40	70.06	67.15	10.74	104.33
____Grass____						
County	27	72.43	74.96	74.37	12.52	100.79
1	2	63.86	63.86	65.75	12.65	97.13
2	20	72.82	75.77	75.08	13.90	100.92
3	5	78.66	76.14	74.08	04.86	102.78
____ALL____	78	71.70	74.44	71.30	15.94	104.40

### *Level of Value*

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

## 2017 Opinions of the Property Tax Administrator for Knox County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Knox County

### Residential Real Property - Current

Number of Sales	179	Median	96.54
Total Sales Price	\$17,813,150	Mean	94.83
Total Adj. Sales Price	\$17,704,975	Wgt. Mean	90.64
Total Assessed Value	\$16,047,280	Average Assessed Value of the Base	\$54,204
Avg. Adj. Sales Price	\$98,910	Avg. Assessed Value	\$89,650

### Confidence Interval - Current

95% Median C.I	94.61 to 97.84
95% Wgt. Mean C.I	88.04 to 93.23
95% Mean C.I	92.81 to 96.85
% of Value of the Class of all Real Property Value in the County	13.07
% of Records Sold in the Study Period	3.64
% of Value Sold in the Study Period	6.01

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	196	97	96.64
2015	155	95	94.66
2014	155	96	95.55
2013	144	93	93.11

## 2017 Commission Summary for Knox County

### Commercial Real Property - Current

Number of Sales	22	Median	97.54
Total Sales Price	\$1,134,575	Mean	96.70
Total Adj. Sales Price	\$870,425	Wgt. Mean	95.99
Total Assessed Value	\$835,505	Average Assessed Value of the Base	\$96,074
Avg. Adj. Sales Price	\$39,565	Avg. Assessed Value	\$37,978

### Confidence Interval - Current

95% Median C.I	94.15 to 99.59
95% Wgt. Mean C.I	92.91 to 99.06
95% Mean C.I	93.42 to 99.98
% of Value of the Class of all Real Property Value in the County	2.92
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	1.40

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	21	100	99.58
2015	22	100	97.25
2014	19	100	97.45
2013	12		97.42

**54 Knox  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 179  
 Total Sales Price : 17,813,150  
 Total Adj. Sales Price : 17,704,975  
 Total Assessed Value : 16,047,280  
 Avg. Adj. Sales Price : 98,910  
 Avg. Assessed Value : 89,650

MEDIAN : 97  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 10.14  
 PRD : 104.62

COV : 14.54  
 STD : 13.79  
 Avg. Abs. Dev : 09.79  
 MAX Sales Ratio : 168.95  
 MIN Sales Ratio : 52.33

95% Median C.I. : 94.61 to 97.84  
 95% Wgt. Mean C.I. : 88.04 to 93.23  
 95% Mean C.I. : 92.81 to 96.85

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14	22	102.26	101.02	98.41	06.32	102.65	80.28	111.71	95.95 to 108.05	103,409	101,763
01-JAN-15 To 31-MAR-15	21	100.40	98.77	93.66	06.38	105.46	80.15	114.40	95.95 to 103.59	65,138	61,006
01-APR-15 To 30-JUN-15	40	97.13	96.29	91.14	09.95	105.65	65.11	168.95	91.96 to 100.67	113,630	103,560
01-JUL-15 To 30-SEP-15	29	87.33	87.04	85.03	13.91	102.36	58.79	116.72	77.04 to 94.58	130,931	111,330
01-OCT-15 To 31-DEC-15	20	98.18	97.87	90.99	14.11	107.56	52.33	128.53	89.68 to 109.23	76,100	69,240
01-JAN-16 To 31-MAR-16	9	92.18	90.61	85.16	11.80	106.40	66.05	118.16	73.34 to 99.84	93,153	79,324
01-APR-16 To 30-JUN-16	18	97.23	95.77	95.18	04.65	100.62	77.23	110.27	92.08 to 99.08	101,194	96,321
01-JUL-16 To 30-SEP-16	20	93.62	90.25	86.08	08.65	104.84	64.14	105.69	84.78 to 97.46	76,900	66,195
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	112	97.20	95.29	90.87	10.22	104.86	58.79	168.95	95.02 to 99.49	107,010	97,240
01-OCT-15 To 30-SEP-16	67	95.78	94.06	90.15	09.88	104.34	52.33	128.53	92.08 to 97.72	85,371	76,961
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	110	96.52	94.61	89.36	11.58	105.88	52.33	168.95	93.03 to 98.73	102,110	91,245
<u>ALL</u>	179	96.54	94.83	90.64	10.14	104.62	52.33	168.95	94.61 to 97.84	98,910	89,650

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	33	95.55	97.78	92.69	13.33	105.49	63.54	168.95	91.53 to 102.99	64,770	60,032
03	1	96.02	96.02	96.02	00.00	100.00	96.02	96.02	N/A	40,925	39,295
05	4	92.77	95.11	91.78	07.44	103.63	85.27	109.62	N/A	48,050	44,099
10	41	98.66	98.31	95.69	06.78	102.74	77.23	118.62	96.54 to 101.94	85,456	81,774
15	19	95.95	96.55	93.02	06.32	103.79	83.05	118.16	92.18 to 98.07	91,103	84,739
20	21	92.08	86.30	87.30	12.57	98.85	65.11	111.71	72.75 to 95.78	250,038	218,292
26	1	97.84	97.84	97.84	00.00	100.00	97.84	97.84	N/A	38,000	37,180
30	12	94.24	90.63	90.07	13.35	100.62	52.33	111.05	80.72 to 102.62	63,917	57,570
35	10	94.86	90.05	83.21	17.26	108.22	58.79	120.06	63.95 to 114.35	157,900	131,393
45	23	98.41	95.66	92.81	06.68	103.07	77.04	107.83	89.68 to 101.84	74,670	69,299
50	14	95.07	93.42	89.32	11.22	104.59	64.14	114.40	80.12 to 105.64	53,400	47,699
<u>ALL</u>	179	96.54	94.83	90.64	10.14	104.62	52.33	168.95	94.61 to 97.84	98,910	89,650

**54 Knox  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 179	MEDIAN : 97	COV : 14.54	95% Median C.I. : 94.61 to 97.84
Total Sales Price : 17,813,150	WGT. MEAN : 91	STD : 13.79	95% Wgt. Mean C.I. : 88.04 to 93.23
Total Adj. Sales Price : 17,704,975	MEAN : 95	Avg. Abs. Dev : 09.79	95% Mean C.I. : 92.81 to 96.85
Total Assessed Value : 16,047,280			
Avg. Adj. Sales Price : 98,910	COD : 10.14	MAX Sales Ratio : 168.95	
Avg. Assessed Value : 89,650	PRD : 104.62	MIN Sales Ratio : 52.33	

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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
01	152	97.02	95.86	91.85	09.37	104.37	58.79	168.95	95.48 to 98.45	80,629	74,056
06	22	92.31	86.82	87.38	12.25	99.36	65.11	111.71	72.75 to 96.96	240,400	210,060
07	5	107.83	98.61	105.53	13.41	93.44	52.33	114.40	N/A	32,100	33,876
<u>ALL</u>	179	96.54	94.83	90.64	10.14	104.62	52.33	168.95	94.61 to 97.84	98,910	89,650

**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	2	110.13	110.13	111.44	07.72	98.82	101.63	118.62	N/A	11,250	12,538
Less Than 30,000	28	101.65	103.23	103.35	12.33	99.88	52.33	168.95	96.54 to 109.23	19,646	20,305
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	179	96.54	94.83	90.64	10.14	104.62	52.33	168.95	94.61 to 97.84	98,910	89,650
Greater Than 14,999	177	96.54	94.66	90.61	10.10	104.47	52.33	168.95	94.58 to 97.73	99,901	90,521
Greater Than 29,999	151	95.95	93.27	90.23	09.45	103.37	58.79	120.06	93.65 to 97.29	113,608	102,508
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	110.13	110.13	111.44	07.72	98.82	101.63	118.62	N/A	11,250	12,538
15,000 TO 29,999	26	101.01	102.70	103.01	12.71	99.70	52.33	168.95	95.60 to 109.23	20,292	20,902
30,000 TO 59,999	50	100.73	99.99	99.88	06.02	100.11	66.05	116.72	97.42 to 102.62	42,169	42,119
60,000 TO 99,999	43	95.48	93.23	93.42	08.84	99.80	64.14	120.06	89.25 to 98.41	74,806	69,885
100,000 TO 149,999	19	88.06	88.26	88.07	09.89	100.22	63.54	104.39	83.35 to 97.29	123,211	108,515
150,000 TO 249,999	24	86.52	86.95	87.33	10.10	99.56	70.83	111.71	80.15 to 93.99	197,117	172,135
250,000 TO 499,999	14	94.32	86.84	86.53	13.05	100.36	58.79	107.52	65.11 to 98.77	295,214	255,435
500,000 TO 999,999	1	95.78	95.78	95.78	00.00	100.00	95.78	95.78	N/A	625,000	598,650
1,000,000 +											
<u>ALL</u>	179	96.54	94.83	90.64	10.14	104.62	52.33	168.95	94.61 to 97.84	98,910	89,650

**54 Knox**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 22  
Total Sales Price : 1,134,575  
Total Adj. Sales Price : 870,425  
Total Assessed Value : 835,505  
Avg. Adj. Sales Price : 39,565  
Avg. Assessed Value : 37,978

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 97  
COD : 04.61  
PRD : 100.74

COV : 07.64  
STD : 07.39  
Avg. Abs. Dev : 04.50  
MAX Sales Ratio : 113.76  
MIN Sales Ratio : 73.77

95% Median C.I. : 94.15 to 99.59  
95% Wgt. Mean C.I. : 92.91 to 99.06  
95% Mean C.I. : 93.42 to 99.98

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	2	108.29	108.29	104.33	05.06	103.80	102.81	113.76	N/A	33,788	35,250
01-JAN-14 To 31-MAR-14	4	98.21	97.56	98.21	01.75	99.34	94.13	99.69	N/A	29,875	29,341
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	4	96.64	98.14	97.58	03.19	100.57	94.67	104.59	N/A	44,200	43,131
01-OCT-14 To 31-DEC-14	2	99.38	99.38	98.59	03.75	100.80	95.65	103.10	N/A	19,000	18,733
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	99.59	99.59	99.59	00.00	100.00	99.59	99.59	N/A	22,000	21,910
01-JUL-15 To 30-SEP-15	1	93.46	93.46	93.46	00.00	100.00	93.46	93.46	N/A	50,000	46,730
01-OCT-15 To 31-DEC-15	5	93.61	89.67	89.16	07.66	100.57	73.77	97.77	N/A	38,110	33,979
01-JAN-16 To 31-MAR-16	1	97.67	97.67	97.67	00.00	100.00	97.67	97.67	N/A	125,000	122,090
01-APR-16 To 30-JUN-16	1	96.06	96.06	96.06	00.00	100.00	96.06	96.06	N/A	40,000	38,425
01-JUL-16 To 30-SEP-16	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	41,000	38,600
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	10	98.36	99.94	99.04	04.08	100.91	94.13	113.76	94.67 to 104.59	36,388	36,039
01-OCT-14 To 30-SEP-15	4	97.62	97.95	96.46	03.48	101.54	93.46	103.10	N/A	27,500	26,526
01-OCT-15 To 30-SEP-16	8	95.11	92.03	93.06	05.50	98.89	73.77	97.77	73.77 to 97.77	49,569	46,126
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	10	97.70	98.15	97.92	02.73	100.23	94.13	104.59	94.67 to 103.10	33,430	32,736
01-JAN-15 To 31-DEC-15	7	93.61	91.63	90.85	06.40	100.86	73.77	99.59	73.77 to 99.59	37,507	34,076
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	96.91	96.91	98.15	02.87	98.74	94.13	99.69	N/A	36,000	35,333
05	1	85.69	85.69	85.69	00.00	100.00	85.69	85.69	N/A	28,050	24,035
10	7	97.77	95.44	93.22	06.46	102.38	73.77	104.59	73.77 to 104.59	30,071	28,031
15	3	97.67	99.34	99.13	01.79	100.21	97.55	102.81	N/A	67,733	67,145
30	3	98.87	102.03	97.36	06.85	104.80	93.46	113.76	N/A	28,958	28,195
35	1	97.52	97.52	97.52	00.00	100.00	97.52	97.52	N/A	50,000	48,760
45	3	96.06	96.45	96.43	00.83	100.02	95.44	97.84	N/A	36,667	35,358
50	2	94.41	94.41	94.47	00.28	99.94	94.15	94.67	N/A	54,900	51,865
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978



**54 Knox  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 22  
 Total Sales Price : 1,134,575  
 Total Adj. Sales Price : 870,425  
 Total Assessed Value : 835,505  
 Avg. Adj. Sales Price : 39,565  
 Avg. Assessed Value : 37,978

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 97  
 COD : 04.61  
 PRD : 100.74

COV : 07.64  
 STD : 07.39  
 Avg. Abs. Dev : 04.50  
 MAX Sales Ratio : 113.76  
 MIN Sales Ratio : 73.77

95% Median C.I. : 94.15 to 99.59  
 95% Wgt. Mean C.I. : 92.91 to 99.06  
 95% Mean C.I. : 93.42 to 99.98

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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	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978
04											
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978

**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	1	113.76	113.76	113.76	00.00	100.00	113.76	113.76	N/A	9,375	10,665
Less Than 30,000	6	99.23	101.20	99.73	04.31	101.47	94.13	113.76	94.13 to 113.76	19,313	19,261
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978
Greater Than 14,999	21	97.52	95.89	95.79	04.05	100.10	73.77	104.59	94.15 to 98.87	41,002	39,278
Greater Than 29,999	16	95.86	95.01	95.41	04.39	99.58	73.77	104.59	93.61 to 97.84	47,159	44,996
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	113.76	113.76	113.76	00.00	100.00	113.76	113.76	N/A	9,375	10,665
15,000 TO 29,999	5	98.87	98.69	98.50	02.18	100.19	94.13	103.10	N/A	21,300	20,980
30,000 TO 59,999	9	95.65	95.64	95.94	03.63	99.69	85.69	104.59	93.46 to 99.69	39,061	37,475
60,000 TO 99,999	5	95.44	92.85	92.90	06.68	99.95	73.77	102.81	N/A	45,600	42,363
100,000 TO 149,999	2	97.60	97.60	97.63	00.08	99.97	97.52	97.67	N/A	87,500	85,425
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978

**54 Knox**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

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 Avg. Abs. Dev : 04.50  
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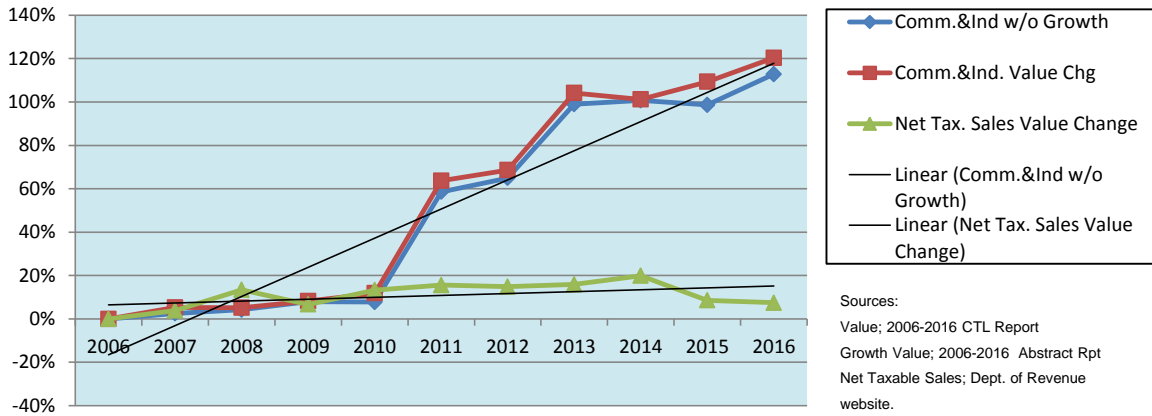
95% Median C.I. : 94.15 to 99.59  
 95% Wgt. Mean C.I. : 92.91 to 99.06  
 95% Mean C.I. : 93.42 to 99.98

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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	94.13	94.13	94.13	00.00	100.00	94.13	94.13	N/A	20,000	18,825
336	1	113.76	113.76	113.76	00.00	100.00	113.76	113.76	N/A	9,375	10,665
344	2	97.66	97.66	97.67	00.11	99.99	97.55	97.77	N/A	21,000	20,510
349	1	93.61	93.61	93.61	00.00	100.00	93.61	93.61	N/A	44,500	41,655
350	3	96.06	95.73	96.39	01.46	99.32	93.46	97.67	N/A	71,667	69,082
353	4	96.87	92.65	88.64	08.97	104.52	73.77	103.10	N/A	31,000	27,478
386	1	94.67	94.67	94.67	00.00	100.00	94.67	94.67	N/A	68,800	65,130
406	3	98.87	98.80	98.93	00.63	99.87	97.84	99.69	N/A	38,167	37,758
442	3	95.44	95.24	96.18	06.60	99.02	85.69	104.59	N/A	33,683	32,395
481	1	102.81	102.81	102.81	00.00	100.00	102.81	102.81	N/A	58,200	59,835
531	1	97.52	97.52	97.52	00.00	100.00	97.52	97.52	N/A	50,000	48,760
532	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	23,000	22,000
<u>ALL</u>	22	97.54	96.70	95.99	04.61	100.74	73.77	113.76	94.15 to 99.59	39,565	37,978

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 26,321,590	\$ 202,890	0.77%	\$ 26,118,700	-	\$ 37,825,632	-
2007	\$ 27,698,615	\$ 714,905	2.58%	\$ 26,983,710	2.52%	\$ 39,281,335	3.85%
2008	\$ 27,681,610	\$ 240,065	0.87%	\$ 27,441,545	-0.93%	\$ 42,909,107	9.24%
2009	\$ 28,468,440	\$ 70,700	0.25%	\$ 28,397,740	2.59%	\$ 40,335,045	-6.00%
2010	\$ 29,434,845	\$ 1,072,005	3.64%	\$ 28,362,840	-0.37%	\$ 42,856,278	6.25%
2011	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177	41.79%	\$ 43,714,549	2.00%
2012	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880	0.77%	\$ 43,448,714	-0.61%
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
<b>Ann %chg</b>	8.22%			<b>Average</b>	<b>6.30%</b>	<b>0.92%</b>	<b>0.86%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	2.52%	5.23%	3.85%
2008	4.25%	5.17%	13.44%
2009	7.89%	8.16%	6.63%
2010	7.76%	11.83%	13.30%
2011	58.56%	63.69%	15.57%
2012	64.94%	68.64%	14.87%
2013	98.97%	104.17%	15.92%
2014	100.70%	101.19%	19.86%
2015	98.62%	109.36%	8.55%
2016	112.81%	120.36%	7.43%

County Number: 54  
 County Name: Knox

**54 Knox**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 78  
Total Sales Price : 44,183,270  
Total Adj. Sales Price : 44,113,270  
Total Assessed Value : 31,451,370  
Avg. Adj. Sales Price : 565,555  
Avg. Assessed Value : 403,223

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 74  
COD : 15.94  
PRD : 104.40

COV : 21.71  
STD : 16.16  
Avg. Abs. Dev : 11.43  
MAX Sales Ratio : 134.01  
MIN Sales Ratio : 40.41

95% Median C.I. : 67.71 to 75.58  
95% Wgt. Mean C.I. : 67.41 to 75.18  
95% Mean C.I. : 70.85 to 78.03

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	13	70.10	72.07	70.22	10.77	102.63	50.80	94.98	64.65 to 78.38	692,442	486,245	
01-JAN-14 To 31-MAR-14	7	74.95	78.21	83.70	10.58	93.44	64.13	93.82	64.13 to 93.82	326,592	273,362	
01-APR-14 To 30-JUN-14	8	71.68	71.16	69.95	07.81	101.73	57.72	82.12	57.72 to 82.12	508,208	355,504	
01-JUL-14 To 30-SEP-14	4	72.88	86.81	72.66	23.48	119.47	67.47	134.01	N/A	338,590	246,021	
01-OCT-14 To 31-DEC-14	9	70.79	77.48	74.81	22.40	103.57	49.63	121.71	62.33 to 101.16	701,319	524,644	
01-JAN-15 To 31-MAR-15	6	71.70	73.31	71.70	09.44	102.25	61.81	86.90	61.81 to 86.90	651,234	466,910	
01-APR-15 To 30-JUN-15	6	87.52	78.97	84.14	18.30	93.86	40.41	104.26	40.41 to 104.26	309,167	260,140	
01-JUL-15 To 30-SEP-15	2	73.72	73.72	72.92	11.08	101.10	65.55	81.88	N/A	476,665	347,590	
01-OCT-15 To 31-DEC-15	6	63.65	62.21	63.19	10.76	98.45	43.89	75.68	43.89 to 75.68	770,906	487,150	
01-JAN-16 To 31-MAR-16	7	81.31	76.35	61.73	22.69	123.68	48.26	115.01	48.26 to 115.01	706,035	435,822	
01-APR-16 To 30-JUN-16	8	75.06	75.10	78.46	12.59	95.72	55.78	94.59	55.78 to 94.59	390,260	306,201	
01-JUL-16 To 30-SEP-16	2	69.12	69.12	70.26	03.08	98.38	66.99	71.24	N/A	844,000	592,998	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	32	72.19	75.03	72.20	12.07	103.92	50.80	134.01	68.08 to 75.64	522,122	376,964	
01-OCT-14 To 30-SEP-15	23	71.74	76.45	75.07	19.79	101.84	40.41	121.71	65.06 to 86.90	566,417	425,186	
01-OCT-15 To 30-SEP-16	23	67.71	71.60	66.83	18.03	107.14	43.89	115.01	64.15 to 79.26	625,120	417,794	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	28	72.82	77.19	74.64	15.64	103.42	49.63	134.01	67.47 to 76.86	500,644	373,695	
01-JAN-15 To 31-DEC-15	20	69.03	71.71	70.37	17.95	101.90	40.41	104.26	62.20 to 81.88	567,058	399,019	
<u>ALL</u>	78	71.70	74.44	71.30	15.94	104.40	40.41	134.01	67.71 to 75.58	565,555	403,223	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	24	72.14	77.66	75.58	15.43	102.75	55.78	121.71	66.57 to 81.88	661,420	499,888	
2	35	70.92	72.51	66.58	18.64	108.91	40.41	134.01	66.22 to 75.64	484,395	322,492	
3	19	70.79	73.91	72.37	11.84	102.13	59.97	101.16	65.06 to 81.31	593,966	429,834	
<u>ALL</u>	78	71.70	74.44	71.30	15.94	104.40	40.41	134.01	67.71 to 75.58	565,555	403,223	

**54 Knox**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

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 PRD : 104.40

COV : 21.71  
 STD : 16.16  
 Avg. Abs. Dev : 11.43  
 MAX Sales Ratio : 134.01  
 MIN Sales Ratio : 40.41

95% Median C.I. : 67.71 to 75.58  
 95% Wgt. Mean C.I. : 67.41 to 75.18  
 95% Mean C.I. : 70.85 to 78.03

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>___Dry___</b>											
County	18	70.67	74.66	70.63	13.39	105.71	59.97	104.26	65.55 to 81.73	664,875	469,619
1	11	71.24	73.81	70.95	10.58	104.03	62.20	94.59	64.88 to 92.26	759,162	538,603
2	3	81.73	84.45	86.40	15.05	97.74	67.36	104.26	N/A	257,000	222,057
3	4	65.28	69.64	65.44	11.61	106.42	59.97	88.02	N/A	711,493	465,586
<b>___Grass___</b>											
County	20	72.82	75.26	74.28	14.20	101.32	49.63	134.01	66.99 to 76.86	402,654	299,093
1	2	63.86	63.86	65.75	12.65	97.13	55.78	71.94	N/A	294,985	193,955
2	15	73.82	77.16	75.56	15.98	102.12	49.63	134.01	65.10 to 86.61	401,634	303,479
3	3	70.79	73.37	72.42	03.77	101.31	70.66	78.66	N/A	479,533	347,255
<b>___ALL___</b>	<b>78</b>	<b>71.70</b>	<b>74.44</b>	<b>71.30</b>	<b>15.94</b>	<b>104.40</b>	<b>40.41</b>	<b>134.01</b>	<b>67.71 to 75.58</b>	<b>565,555</b>	<b>403,223</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>___Irrigated___</b>											
County	8	67.33	65.50	66.27	14.20	98.84	43.89	86.61	43.89 to 86.61	711,207	471,324
1	3	68.08	73.75	75.72	09.81	97.40	66.57	86.61	N/A	742,667	562,342
2	2	46.08	46.08	46.77	04.75	98.52	43.89	48.26	N/A	734,375	343,490
3	3	69.97	70.20	70.08	05.02	100.17	65.06	75.58	N/A	664,302	465,530
<b>___Dry___</b>											
County	22	70.67	74.80	70.71	15.57	105.78	50.80	115.01	64.88 to 81.73	666,301	471,130
1	13	71.24	76.25	72.52	14.43	105.14	62.20	115.01	64.88 to 92.26	710,234	515,070
2	4	74.55	76.04	68.85	22.75	110.44	50.80	104.26	N/A	380,250	261,791
3	5	66.40	70.06	67.15	10.74	104.33	59.97	88.02	N/A	780,915	524,354
<b>___Grass___</b>											
County	27	72.43	74.96	74.37	12.52	100.79	49.63	134.01	67.71 to 78.66	387,135	287,928
1	2	63.86	63.86	65.75	12.65	97.13	55.78	71.94	N/A	294,985	193,955
2	20	72.82	75.77	75.08	13.90	100.92	49.63	134.01	67.47 to 76.86	401,034	301,081
3	5	78.66	76.14	74.08	04.86	102.78	70.66	81.31	N/A	368,403	272,906
<b>___ALL___</b>	<b>78</b>	<b>71.70</b>	<b>74.44</b>	<b>71.30</b>	<b>15.94</b>	<b>104.40</b>	<b>40.41</b>	<b>134.01</b>	<b>67.71 to 75.58</b>	<b>565,555</b>	<b>403,223</b>

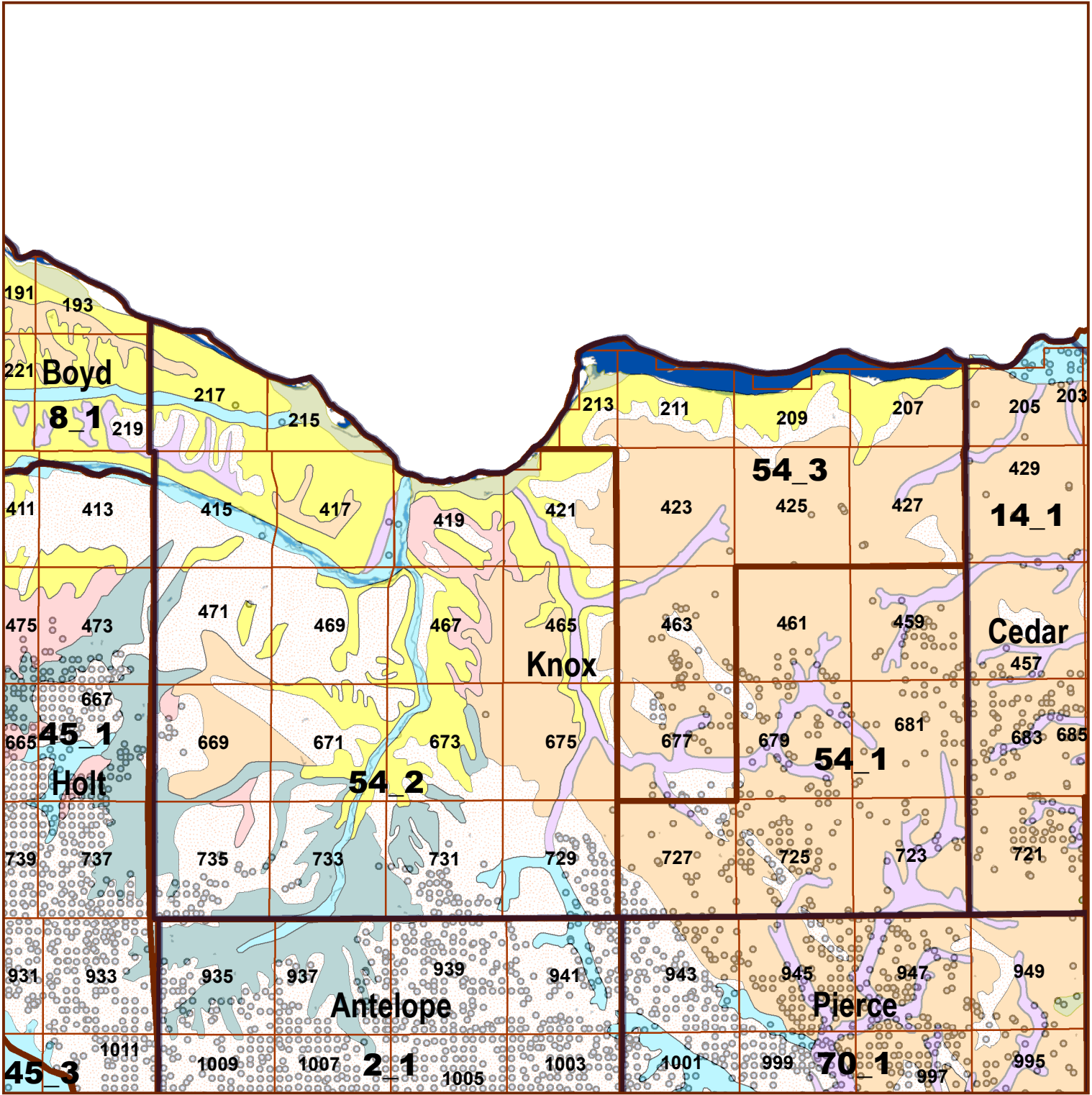
## Knox County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5810	5803	5604	5604	5450	5465	5363	5380	<b>5560</b>
Pierce	1	6106	5894	5520	5423	5328	5158	4112	3889	<b>5326</b>
Cedar	1	5970	5970	5910	5910	5300	5300	4685	4685	<b>5339</b>
Knox	3	5002	5009	4882	4791	4645	4445	3608	3529	<b>4259</b>
Knox	2	3810	3683	3606	3517	3442	3365	3111	2969	<b>3472</b>
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3087</b>
Holt	1	4900	4900	4900	4900	4687	4699	4599	4270	<b>4730</b>
Antelope	1	5016	5016	4985	4985	4850	4850	3925	3658	<b>4745</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	5060	5060	4860	4650	4535	4245	3970	3970	<b>4534</b>
Pierce	1	5680	5505	5185	4945	4295	4165	2895	2530	<b>4591</b>
Cedar	1	5220	5220	5185	5185	5169	5167	4029	4029	<b>4770</b>
Knox	3	4240	4095	3925	3875	3780	3570	3165	2630	<b>3640</b>
Knox	2	2790	2710	2290	2075	2025	1990	1970	1955	<b>2246</b>
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2100</b>
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	<b>2529</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1695	1695	1695	1695	1680	1680	1680	1681	<b>1686</b>
Pierce	1	2275	2105	2050	1920	1855	1600	1465	1295	<b>1640</b>
Cedar	1	2230	2230	2030	2030	1845	1845	1645	1645	<b>1768</b>
Knox	3	1585	1585	1586	1587	1578	1590	1576	1575	<b>1577</b>
Knox	2	1352	1350	1353	1352	1341	1340	1340	1340	<b>1342</b>
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1212</b>
Holt	1	1544	1542	1435	1433	1430	1432	1319	1173	<b>1318</b>
Antelope	1	1500	1475	1475	1475	1475	1475	1350	1285	<b>1382</b>

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



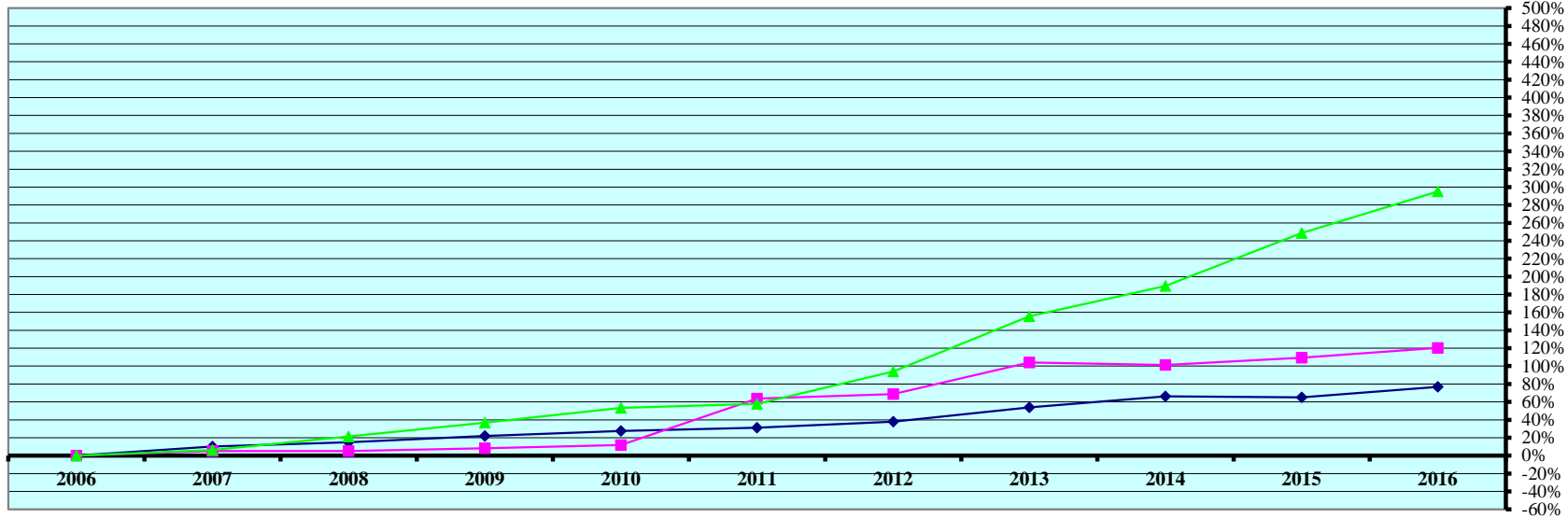
**Legend**

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

## Knox County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	144,330,970	--	--	--	26,321,590	--	--	--	396,151,075	--	--	--
2007	159,065,470	14,734,500	10.21%	10.21%	27,698,615	1,377,025	5.23%	5.23%	420,905,175	24,754,100	6.25%	6.25%
2008	165,877,515	6,812,045	4.28%	14.93%	27,681,610	-17,005	-0.06%	5.17%	480,898,490	59,993,315	14.25%	21.39%
2009	175,917,410	10,039,895	6.05%	21.88%	28,468,440	786,830	2.84%	8.16%	542,155,015	61,256,525	12.74%	36.86%
2010	184,040,390	8,122,980	4.62%	27.51%	29,434,845	966,405	3.39%	11.83%	607,744,530	65,589,515	12.10%	53.41%
2011	189,237,910	5,197,520	2.82%	31.11%	43,084,660	13,649,815	46.37%	63.69%	625,627,125	17,882,595	2.94%	57.93%
2012	199,200,795	9,962,885	5.26%	38.02%	44,388,395	1,303,735	3.03%	68.64%	768,450,220	142,823,095	22.83%	93.98%
2013	222,219,950	23,019,155	11.56%	53.97%	53,740,720	9,352,325	21.07%	104.17%	1,012,430,010	243,979,790	31.75%	155.57%
2014	239,739,260	17,519,310	7.88%	66.10%	52,956,510	-784,210	-1.46%	101.19%	1,147,475,650	135,045,640	13.34%	189.66%
2015	238,150,835	-1,588,425	-0.66%	65.00%	55,107,420	2,150,910	4.06%	109.36%	1,381,378,940	233,903,290	20.38%	248.70%
2016	255,173,380	17,022,545	7.15%	76.80%	58,002,725	2,895,305	5.25%	120.36%	1,565,047,365	183,668,425	13.30%	295.06%

Rate Annual %chg: Residential & Recreational **5.86%** Commercial & Industrial **8.22%** Agricultural Land **14.73%**

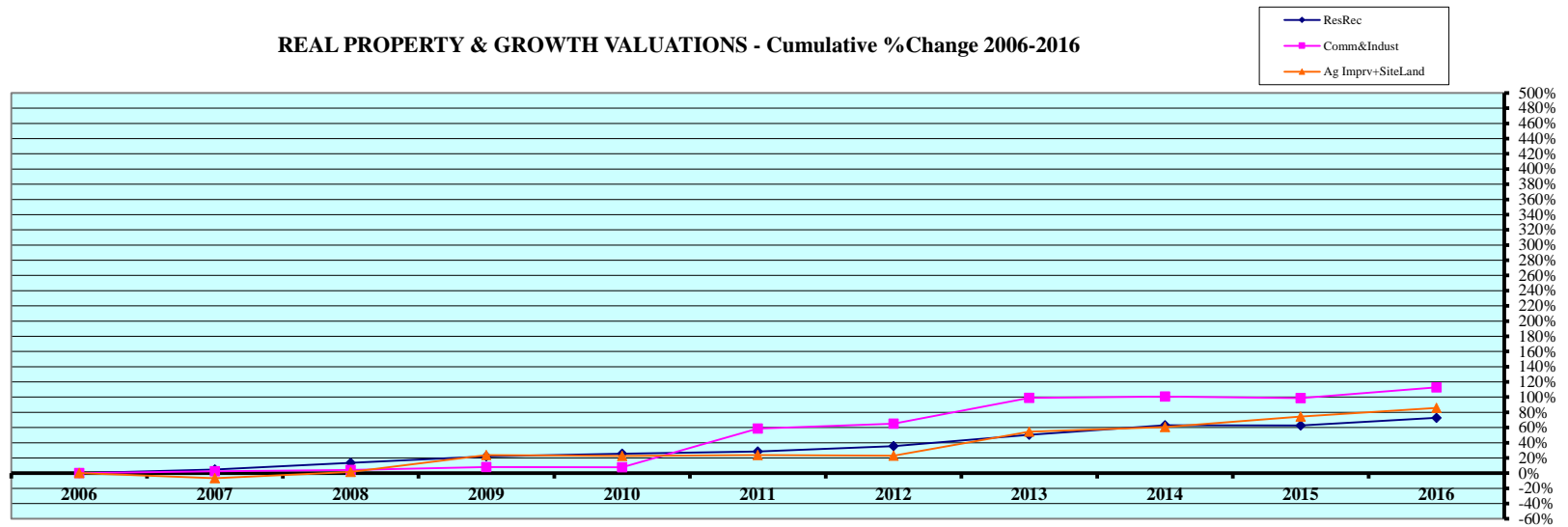
Cnty# **54**  
County **KNOX**

CHART 1 EXHIBIT 54B Page 1

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



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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2006	144,330,970	2,432,512	1.69%	141,898,458	--	--	26,321,590	202,890	0.77%	26,118,700	--	--	
2007	159,065,470	7,880,381	4.95%	151,185,089	4.75%	4.75%	27,698,615	714,905	2.58%	26,983,710	2.52%	2.52%	
2008	165,877,515	1,983,232	1.20%	163,894,283	3.04%	13.55%	27,681,610	240,065	0.87%	27,441,545	-0.93%	4.25%	
2009	175,917,410	0	0.00%	175,917,410	6.05%	21.88%	28,468,440	70,700	0.25%	28,397,740	2.59%	7.89%	
2010	184,040,390	2,940,883	1.60%	181,099,507	2.95%	25.48%	29,434,845	1,072,005	3.64%	28,362,840	-0.37%	7.76%	
2011	189,237,910	4,022,000	2.13%	185,215,910	0.64%	28.33%	43,084,660	1,349,483	3.13%	41,735,177	41.79%	58.56%	
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	35.39%	44,388,395	972,515	2.19%	43,415,880	0.77%	64.94%	
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	50.35%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	98.97%	
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	63.01%	52,956,510	129,876	0.25%	52,826,634	-1.70%	100.70%	
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	62.69%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	98.62%	
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	72.77%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	112.81%	
Rate Ann%chg	<b>5.86%</b>					<b>3.82%</b>	<b>8.22%</b>					C & I w/o growth	<b>6.30%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2006	40,229,635	18,262,650	58,492,285	2,920,234	4.99%	55,572,051	--	--
2007	40,382,420	18,891,025	59,273,445	4,700,371	7.93%	54,573,074	-6.70%	-6.70%
2008	41,047,235	19,875,000	60,922,235	1,574,810	2.58%	59,347,425	0.12%	1.46%
2009	49,131,480	23,187,785	72,319,265	0	0.00%	72,319,265	18.71%	23.64%
2010	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175	-0.86%	22.57%
2011	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050	-1.37%	23.85%
2012	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-4.48%	22.97%
2013	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	54.46%
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	60.60%
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	74.49%
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	85.76%
Rate Ann%chg	<b>5.45%</b>	<b>9.59%</b>	<b>6.90%</b>	Ag Imprv+Site w/o growth			<b>3.29%</b>	

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

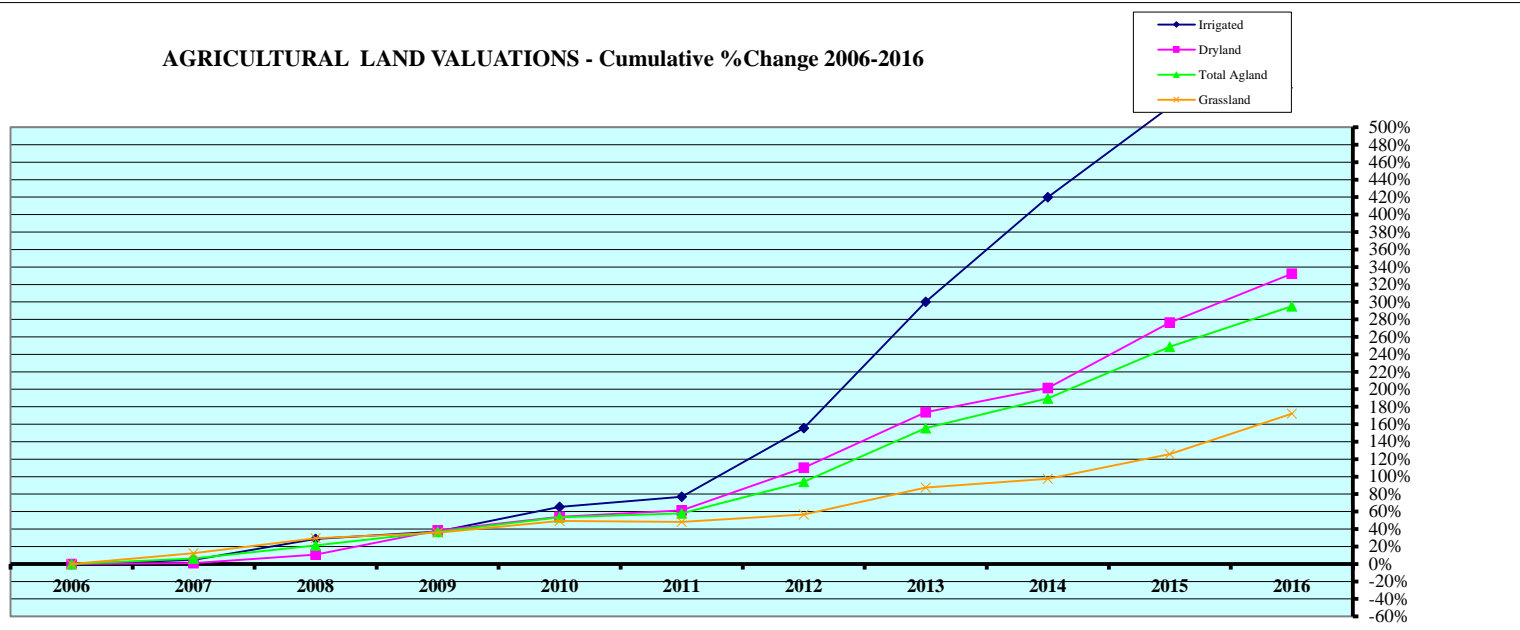
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

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County KNOX

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	59,898,925	--	--	--	166,279,165	--	--	--	168,536,850	--	--	--
2007	62,652,420	2,753,495	4.60%	4.60%	167,841,820	1,562,655	0.94%	0.94%	189,106,520	20,569,670	12.20%	12.20%
2008	77,044,445	14,392,025	22.97%	28.62%	184,184,420	16,342,600	9.74%	10.77%	218,249,695	29,143,175	15.41%	29.50%
2009	82,180,670	5,136,225	6.67%	37.20%	230,109,885	45,925,465	24.93%	38.39%	229,077,340	10,827,645	4.96%	35.92%
2010	98,986,065	16,805,395	20.45%	65.26%	255,894,345	25,784,460	11.21%	53.89%	251,386,255	22,308,915	9.74%	49.16%
2011	106,010,205	7,024,140	7.10%	76.98%	268,519,370	12,625,025	4.93%	61.49%	249,571,895	-1,814,360	-0.72%	48.08%
2012	153,015,465	47,005,260	44.34%	155.46%	349,589,615	81,070,245	30.19%	110.24%	263,907,040	14,335,145	5.74%	56.59%
2013	239,590,755	86,575,290	56.58%	299.99%	455,001,045	105,411,430	30.15%	173.64%	316,130,185	52,223,145	19.79%	87.57%
2014	311,405,300	71,814,545	29.97%	419.88%	501,233,990	46,232,945	10.16%	201.44%	333,088,580	16,958,395	5.36%	97.64%
2015	373,268,040	61,862,740	19.87%	523.16%	625,633,865	124,399,875	24.82%	276.26%	380,667,895	47,579,315	14.28%	125.87%
2016	386,450,725	13,182,685	3.53%	545.17%	718,867,645	93,233,780	14.90%	332.33%	458,547,435	77,879,540	20.46%	172.08%

Rate Ann.%chg: Irrigated **20.49%** Dryland **15.77%** Grassland **10.53%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	1,348,535	--	--	--	87,600	--	--	--	396,151,075	--	--	--
2007	1,304,415	-44,120	-3.27%	-3.27%	0	-87,600	-100.00%	-100.00%	420,905,175	24,754,100	6.25%	6.25%
2008	1,419,930	115,515	8.86%	5.29%	0	0		-100.00%	480,898,490	59,993,315	14.25%	21.39%
2009	446,920	-973,010	-68.53%	-66.86%	340,200	340,200		288.36%	542,155,015	61,256,525	12.74%	36.86%
2010	1,126,465	679,545	152.05%	-16.47%	351,400	11,200	3.29%	301.14%	607,744,530	65,589,515	12.10%	53.41%
2011	1,174,725	48,260	4.28%	-12.89%	350,930	-470	-0.13%	300.61%	625,627,125	17,882,595	2.94%	57.93%
2012	1,595,190	420,465	35.79%	18.29%	342,910	-8,020	-2.29%	291.45%	768,450,220	142,823,095	22.83%	93.98%
2013	1,362,365	-232,825	-14.60%	1.03%	345,660	2,750	0.80%	294.59%	1,012,430,010	243,979,790	31.75%	155.57%
2014	1,407,445	45,080	3.31%	4.37%	340,335	-5,325	-1.54%	288.51%	1,147,475,650	135,045,640	13.34%	189.66%
2015	1,460,630	53,185	3.78%	8.31%	348,510	8,175	2.40%	297.84%	1,381,378,940	233,903,290	20.38%	248.70%
2016	833,250	-627,380	-42.95%	-38.21%	348,310	-200	-0.06%	297.61%	1,565,047,365	183,668,425	13.30%	295.06%

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Rate Ann.%chg: Total Agric Land **14.73%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	59,605,740	53,913	1,106			166,343,095	217,338	765			168,364,255	355,279	474		
2007	61,974,195	54,442	1,138	2.96%	2.96%	167,159,835	213,212	784	2.44%	2.44%	189,541,975	359,074	528	11.39%	11.39%
2008	77,010,105	57,935	1,329	16.77%	20.23%	183,683,780	212,494	864	10.26%	12.94%	218,047,285	356,261	612	15.95%	29.15%
2009	82,280,800	60,233	1,366	2.77%	23.56%	230,364,585	212,408	1,085	25.46%	41.70%	229,557,695	366,342	627	2.38%	32.23%
2010	99,141,030	62,824	1,578	15.52%	42.73%	255,530,760	209,617	1,219	12.40%	59.27%	252,191,345	361,654	697	11.28%	47.15%
2011	106,045,680	64,585	1,642	4.05%	48.51%	268,016,920	209,257	1,281	5.07%	67.35%	249,657,190	359,023	695	-0.28%	46.74%
2012	152,554,725	65,990	2,312	40.80%	109.10%	349,793,475	209,276	1,671	30.50%	118.39%	264,706,510	354,899	746	7.26%	57.39%
2013	240,203,100	72,811	3,299	42.70%	198.39%	454,106,835	214,202	2,120	26.84%	176.99%	316,267,390	341,248	927	24.26%	95.57%
2014	310,199,265	77,851	3,985	20.78%	260.39%	500,843,935	211,030	2,373	11.95%	210.09%	333,018,285	337,893	986	6.34%	107.97%
2015	372,345,820	84,327	4,415	10.82%	299.37%	626,371,020	211,132	2,967	25.00%	287.62%	381,092,150	331,684	1,149	16.58%	142.45%
2016	386,396,950	86,703	4,457	0.93%	303.09%	718,648,080	208,820	3,441	16.00%	349.65%	458,307,820	330,939	1,385	20.53%	192.23%

Rate Annual %chg Average Value/Acre: 14.96%

16.22%

11.32%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	1,359,880	27,194	50			477,520	2,337	204			396,150,490	656,060	604		
2007	1,305,615	26,107	50	0.00%	0.00%	657,055	2,607	252	23.32%	23.32%	420,638,675	655,442	642	6.28%	6.28%
2008	1,300,420	25,952	50	0.20%	0.20%	511,965	2,425	211	-16.22%	3.32%	480,553,555	655,068	734	14.31%	21.49%
2009	358,215	7,161	50	-0.18%	0.03%	882,935	8,898	99	-53.00%	-51.44%	543,444,230	655,043	830	13.09%	37.39%
2010	461,280	9,101	51	1.33%	1.35%	1,084,780	12,885	84	-15.15%	-58.80%	608,409,195	656,082	927	11.78%	53.58%
2011	1,130,670	9,941	114	124.41%	127.44%	1,115,285	12,699	88	4.31%	-57.02%	625,965,745	655,506	955	2.98%	58.15%
2012	1,748,855	16,133	108	-4.69%	116.77%	940,385	9,648	97	10.99%	-52.30%	769,743,950	655,945	1,173	22.89%	94.34%
2013	1,355,365	15,739	86	-20.56%	72.21%	1,033,660	9,658	107	9.80%	-47.63%	1,012,966,350	653,658	1,550	32.06%	156.64%
2014	1,406,390	15,688	90	4.10%	79.27%	1,050,955	9,757	108	0.64%	-47.29%	1,146,518,830	652,219	1,758	13.43%	191.12%
2015	1,457,300	15,589	93	4.28%	86.94%	1,143,830	10,114	113	4.99%	-44.66%	1,382,410,120	652,847	2,118	20.46%	250.68%
2016	1,611,815	15,586	103	10.62%	106.79%	1,320,685	10,169	130	14.84%	-36.45%	1,566,285,350	652,217	2,401	13.41%	297.71%

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**KNOX**

Rate Annual %chg Average Value/Acre: 14.80%

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

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,701	KNOX	94,069,511	6,963,367	706,995	148,735,355	58,002,725	0	106,438,025	1,565,047,365	68,392,350	45,639,505	0	2,094,000,198
cnty sectorvalue % of total value:		4.49%	0.33%	0.03%	7.10%	2.77%		5.08%	74.74%	3.27%	2.18%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	BAZILE MILLS	150,047	2,384	88	879,760	26,930	0	0	0	0	0	0	1,059,209
0.33%	%sector of county sector	0.16%	0.03%	0.01%	0.59%	0.05%							0.05%
	%sector of municipality	14.17%	0.23%	0.1%	83.06%	2.54%							100.00%
1,028	BLOOMFIELD	2,261,902	1,213,138	51,135	23,245,070	9,217,510	0	0	0	0	0	0	35,988,755
11.81%	%sector of county sector	2.40%	17.41%	7.23%	15.63%	15.89%							1.72%
	%sector of municipality	6.29%	3.37%	0.14%	64.59%	25.61%							100.00%
94	CENTER	38,317	73,744	2,720	1,171,540	323,765	0	0	0	0	0	0	1,610,086
1.08%	%sector of county sector	0.04%	1.06%	0.38%	0.79%	0.56%							0.08%
	%sector of municipality	2.38%	4.58%	0.17%	72.76%	20.11%							100.00%
1,154	CREIGHTON	1,568,085	452,449	21,866	29,988,755	5,241,525	0	0	0	0	0	0	37,272,680
13.26%	%sector of county sector	1.67%	6.49%	3.09%	20.16%	9.04%							1.78%
	%sector of municipality	4.21%	1.21%	0.06%	80.46%	14.06%							100.00%
726	CROFTON	1,667,709	371,780	17,119	23,418,340	4,586,370	0	0	0	0	0	0	30,061,318
8.34%	%sector of county sector	1.77%	5.34%	2.42%	15.74%	7.91%							1.44%
	%sector of municipality	5.55%	1.24%	0.06%	77.90%	15.26%							100.00%
370	NIOBRARA	416,950	175,452	6,471	9,462,410	3,002,155	0	0	0	0	0	0	13,063,438
4.25%	%sector of county sector	0.44%	2.52%	0.92%	6.36%	5.18%							0.82%
	%sector of municipality	3.19%	1.34%	0.05%	72.43%	22.98%							100.00%
346	SANTEE	22,183	10,012	369	228,695	0	0	0	0	0	0	0	261,259
3.98%	%sector of county sector	0.02%	0.14%	0.05%	0.15%								0.01%
	%sector of municipality	8.49%	3.83%	0.14%	87.54%								100.00%
30	VERDEL	25,959	0	0	530,250	35,280	0	46,605	0	0	0	0	638,094
0.34%	%sector of county sector	0.03%	0.36%	0.36%	0.06%	0.04%		0.04%					0.03%
	%sector of municipality	4.07%			83.10%	5.53%		7.30%					100.00%
575	VERDIGRE	1,154,203	173,294	6,391	10,326,100	2,225,295	0	0	0	0	0	0	13,885,283
6.61%	%sector of county sector	1.23%	2.49%	0.90%	6.94%	3.84%							0.66%
	%sector of municipality	8.31%	1.25%	0.05%	74.37%	16.03%							100.00%
634	WAUSA	1,601,589	449,343	19,608	13,271,460	2,550,375	0	0	0	0	0	0	17,892,375
7.29%	%sector of county sector	1.70%	6.45%	2.77%	8.92%	4.40%							0.85%
	%sector of municipality	8.95%	2.51%	0.11%	74.17%	14.25%							100.00%
68	WINNETOON	139,570	68,153	2,514	1,167,540	272,075	0	0	0	0	0	0	1,649,852
0.78%	%sector of county sector	0.15%	0.98%	0.36%	0.78%	0.47%							0.08%
	%sector of municipality	8.46%	4.13%	0.15%	70.77%	16.49%							100.00%
5,054	Total Municipalities	9,046,514	2,989,749	128,281	113,689,920	27,481,280	0	46,605	0	0	0	0	153,382,349
58.09%	%all municip.sect of cnty	9.62%	42.90%	18.14%	76.44%	47.38%		0.04%					7.32%

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

Cnty#	County
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CHART 5

EXHIBIT

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Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 11,052</b>	<b>Value : 2,041,165,315</b>	<b>Growth 7,913,666</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	344	2,006,820	15	43,120	7	62,305	366	2,112,245	
<b>02. Res Improve Land</b>	2,233	9,470,985	90	3,007,845	232	7,974,205	2,555	20,453,035	
<b>03. Res Improvements</b>	2,270	106,486,175	95	7,506,855	268	16,809,630	2,633	130,802,660	
<b>04. Res Total</b>	2,614	117,963,980	110	10,557,820	275	24,846,140	2,999	153,367,940	1,116,816
<b>% of Res Total</b>	87.16	76.92	3.67	6.88	9.17	16.20	27.14	7.51	14.11
<b>05. Com UnImp Land</b>	65	175,830	5	9,815	8	56,115	78	241,760	
<b>06. Com Improve Land</b>	464	1,709,305	26	293,415	31	5,475,985	521	7,478,705	
<b>07. Com Improvements</b>	475	27,044,330	27	2,633,645	41	22,263,665	543	51,941,640	
<b>08. Com Total</b>	540	28,929,465	32	2,936,875	49	27,795,765	621	59,662,105	1,085,665
<b>% of Com Total</b>	86.96	48.49	5.15	4.92	7.89	46.59	5.62	2.92	13.72
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	7,930	1,203	12,165,430	1,204	12,173,360	
<b>14. Rec Improve Land</b>	0	0	3	231,160	693	18,375,120	696	18,606,280	
<b>15. Rec Improvements</b>	0	0	5	111,325	714	82,532,520	719	82,643,845	
<b>16. Rec Total</b>	0	0	6	350,415	1,917	113,073,070	1,923	113,423,485	3,658,325
<b>% of Rec Total</b>	0.00	0.00	0.31	0.31	99.69	99.69	17.40	5.56	46.23
<b>Res &amp; Rec Total</b>	2,614	117,963,980	116	10,908,235	2,192	137,919,210	4,922	266,791,425	4,775,141
<b>% of Res &amp; Rec Total</b>	53.11	44.22	2.36	4.09	44.53	51.70	44.53	13.07	60.34
<b>Com &amp; Ind Total</b>	540	28,929,465	32	2,936,875	49	27,795,765	621	59,662,105	1,085,665
<b>% of Com &amp; Ind Total</b>	86.96	48.49	5.15	4.92	7.89	46.59	5.62	2.92	13.72
<b>17. Taxable Total</b>	3,154	146,893,445	148	13,845,110	2,241	165,714,975	5,543	326,453,530	5,860,806
<b>% of Taxable Total</b>	56.90	45.00	2.67	4.24	40.43	50.76	50.15	15.99	74.06

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	3	455,930	1,005,905	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	3	455,930	1,005,905
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>3</b>	<b>455,930</b>	<b>1,005,905</b>

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	398	80	726	1,204

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	226	41,168,760	3,796	1,044,819,865	4,022	1,085,988,625
28. Ag-Improved Land	0	0	113	31,879,815	1,321	499,360,940	1,434	531,240,755
29. Ag Improvements	0	0	114	7,385,260	1,373	90,097,145	1,487	97,482,405
<b>30. Ag Total</b>							<b>5,509</b>	<b>1,714,711,785</b>

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	10,000	
32. HomeSite Improv Land	0	0.00	0	87	91.00	895,000	
33. HomeSite Improvements	0	0.00	0	88	89.00	5,420,195	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	26	41.87	41,870	
36. FarmSite Improv Land	0	0.00	0	105	423.71	424,710	
37. FarmSite Improvements	0	0.00	0	81	0.00	1,965,065	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	406.75	0	
40. Other- Non Ag Use	0	0.00	0	0	358.54	102,380	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	13	13.00	130,000	14	14.00	140,000	
32. HomeSite Improv Land	931	977.00	9,535,000	1,018	1,068.00	10,430,000	
33. HomeSite Improvements	1,052	972.00	53,174,735	1,140	1,061.00	58,594,930	2,052,860
34. HomeSite Total				<b>1,154</b>	<b>1,082.00</b>	<b>69,164,930</b>	
35. FarmSite UnImp Land	259	565.02	568,020	285	606.89	609,890	
36. FarmSite Improv Land	1,252	6,677.77	6,676,790	1,357	7,101.48	7,101,500	
37. FarmSite Improvements	1,006	0.00	36,922,410	1,087	0.00	38,887,475	0
38. FarmSite Total				<b>1,372</b>	<b>7,708.37</b>	<b>46,598,865</b>	
39. Road & Ditches	0	9,836.51	0	0	10,243.26	0	
40. Other- Non Ag Use	0	9,132.33	3,775,125	0	9,490.87	3,877,505	
41. Total Section VI				<b>2,526</b>	<b>28,524.50</b>	<b>119,641,300</b>	<b>2,052,860</b>

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	15	1,811.61	1,290,765	15	1,811.61	1,290,765

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,798.68	6.81%	16,260,350	7.12%	5,810.01
46. 1A	11,737.56	28.57%	68,108,105	29.81%	5,802.58
47. 2A1	3,318.68	8.08%	18,598,645	8.14%	5,604.23
48. 2A	1,909.47	4.65%	10,699,845	4.68%	5,603.57
49. 3A1	4,161.89	10.13%	22,683,470	9.93%	5,450.28
50. 3A	406.80	0.99%	2,223,170	0.97%	5,465.02
51. 4A1	16,124.70	39.25%	86,481,250	37.86%	5,363.28
52. 4A	629.49	1.53%	3,386,865	1.48%	5,380.33
<b>53. Total</b>	<b>41,087.27</b>	<b>100.00%</b>	<b>228,441,700</b>	<b>100.00%</b>	<b>5,559.91</b>
<b>Dry</b>					
54. 1D1	5,223.61	6.35%	26,431,450	7.09%	5,060.00
55. 1D	26,593.49	32.33%	134,563,110	36.08%	5,060.00
56. 2D1	5,307.00	6.45%	25,791,885	6.92%	4,859.97
57. 2D	3,378.72	4.11%	15,711,165	4.21%	4,650.03
58. 3D1	8,235.98	10.01%	37,350,155	10.01%	4,535.00
59. 3D	135.06	0.16%	573,330	0.15%	4,245.00
60. 4D1	32,627.29	39.66%	129,530,475	34.73%	3,970.00
61. 4D	762.99	0.93%	3,029,080	0.81%	3,970.01
<b>62. Total</b>	<b>82,264.14</b>	<b>100.00%</b>	<b>372,980,650</b>	<b>100.00%</b>	<b>4,533.94</b>
<b>Grass</b>					
63. 1G1	399.71	1.43%	677,540	1.44%	1,695.08
64. 1G	3,992.61	14.30%	6,769,305	14.38%	1,695.46
65. 2G1	4,556.17	16.32%	7,723,875	16.40%	1,695.26
66. 2G	1,692.65	6.06%	2,869,765	6.10%	1,695.43
67. 3G1	1,702.42	6.10%	2,860,105	6.07%	1,680.02
68. 3G	135.83	0.49%	228,200	0.48%	1,680.04
69. 4G1	10,041.76	35.96%	16,871,565	35.83%	1,680.14
70. 4G	5,404.24	19.35%	9,082,880	19.29%	1,680.70
<b>71. Total</b>	<b>27,925.39</b>	<b>100.00%</b>	<b>47,083,235</b>	<b>100.00%</b>	<b>1,686.04</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>41,087.27</b>	<b>27.06%</b>	<b>228,441,700</b>	<b>35.20%</b>	<b>5,559.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>82,264.14</b>	<b>54.17%</b>	<b>372,980,650</b>	<b>57.48%</b>	<b>4,533.94</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>27,925.39</b>	<b>18.39%</b>	<b>47,083,235</b>	<b>7.26%</b>	<b>1,686.04</b>
72. Waste	159.34	0.10%	23,920	0.00%	150.12
73. Other	415.82	0.27%	386,800	0.06%	930.21
74. Exempt	1,046.12	0.69%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>151,851.96</b>	<b>100.00%</b>	<b>648,916,305</b>	<b>100.00%</b>	<b>4,273.35</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,952.41	12.99%	15,058,690	14.25%	3,810.00
46. 1A	3,378.88	11.10%	12,444,445	11.78%	3,683.01
47. 2A1	3,958.24	13.00%	14,274,380	13.51%	3,606.24
48. 2A	6,138.12	20.17%	21,588,715	20.43%	3,517.15
49. 3A1	3,929.38	12.91%	13,525,485	12.80%	3,442.14
50. 3A	2,698.64	8.87%	9,080,905	8.59%	3,364.99
51. 4A1	5,359.17	17.61%	16,674,020	15.78%	3,111.31
52. 4A	1,021.58	3.36%	3,032,820	2.87%	2,968.75
<b>53. Total</b>	<b>30,436.42</b>	<b>100.00%</b>	<b>105,679,460</b>	<b>100.00%</b>	<b>3,472.14</b>
<b>Dry</b>					
54. 1D1	10,293.92	13.75%	28,720,115	17.08%	2,790.01
55. 1D	11,036.41	14.74%	29,908,795	17.78%	2,710.01
56. 2D1	6,516.93	8.70%	14,923,825	8.87%	2,290.01
57. 2D	15,485.77	20.68%	32,133,170	19.11%	2,075.01
58. 3D1	5,931.35	7.92%	12,011,125	7.14%	2,025.02
59. 3D	3,567.80	4.77%	7,099,980	4.22%	1,990.02
60. 4D1	19,113.95	25.53%	37,654,590	22.39%	1,970.01
61. 4D	2,926.24	3.91%	5,720,850	3.40%	1,955.02
<b>62. Total</b>	<b>74,872.37</b>	<b>100.00%</b>	<b>168,172,450</b>	<b>100.00%</b>	<b>2,246.12</b>
<b>Grass</b>					
63. 1G1	2,197.58	0.95%	2,970,335	0.96%	1,351.64
64. 1G	7,409.61	3.21%	10,003,305	3.23%	1,350.04
65. 2G1	6,707.35	2.91%	9,071,915	2.93%	1,352.53
66. 2G	14,024.35	6.08%	18,954,140	6.12%	1,351.52
67. 3G1	8,230.15	3.57%	11,032,295	3.56%	1,340.47
68. 3G	10,930.20	4.74%	14,651,675	4.73%	1,340.48
69. 4G1	67,486.84	29.25%	90,456,395	29.22%	1,340.36
70. 4G	113,769.08	49.30%	152,456,205	49.24%	1,340.05
<b>71. Total</b>	<b>230,755.16</b>	<b>100.00%</b>	<b>309,596,265</b>	<b>100.00%</b>	<b>1,341.67</b>
<b>Irrigated Total</b>					
	30,436.42	8.72%	105,679,460	18.02%	3,472.14
<b>Dry Total</b>					
	74,872.37	21.45%	168,172,450	28.68%	2,246.12
<b>Grass Total</b>					
	230,755.16	66.10%	309,596,265	52.80%	1,341.67
72. Waste	3,184.96	0.91%	460,860	0.08%	144.70
73. Other	9,842.88	2.82%	2,417,140	0.41%	245.57
74. Exempt	12,911.73	3.70%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>349,091.79</b>	<b>100.00%</b>	<b>586,326,175</b>	<b>100.00%</b>	<b>1,679.58</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	640.79	4.02%	3,205,405	4.72%	5,002.27
46. 1A	3,140.11	19.68%	15,728,455	23.15%	5,008.89
47. 2A1	1,042.54	6.53%	5,089,815	7.49%	4,882.13
48. 2A	2,126.46	13.33%	10,187,155	14.99%	4,790.66
49. 3A1	861.22	5.40%	4,000,300	5.89%	4,644.92
50. 3A	471.05	2.95%	2,094,005	3.08%	4,445.40
51. 4A1	7,219.69	45.25%	26,046,840	38.33%	3,607.75
52. 4A	452.09	2.83%	1,595,490	2.35%	3,529.14
53. Total	15,953.95	100.00%	67,947,465	100.00%	4,258.97
<b>Dry</b>					
54. 1D1	4,127.05	8.39%	17,498,715	9.78%	4,240.01
55. 1D	12,031.02	24.47%	49,267,030	27.52%	4,095.00
56. 2D1	3,835.02	7.80%	15,052,495	8.41%	3,925.01
57. 2D	5,217.51	10.61%	20,218,065	11.29%	3,875.04
58. 3D1	2,719.60	5.53%	10,280,060	5.74%	3,779.99
59. 3D	179.57	0.37%	641,095	0.36%	3,570.17
60. 4D1	19,904.19	40.48%	62,996,845	35.19%	3,165.00
61. 4D	1,162.31	2.36%	3,056,925	1.71%	2,630.04
62. Total	49,176.27	100.00%	179,011,230	100.00%	3,640.20
<b>Grass</b>					
63. 1G1	442.83	0.63%	701,925	0.63%	1,585.09
64. 1G	4,332.08	6.12%	6,867,290	6.15%	1,585.22
65. 2G1	3,413.70	4.82%	5,415,075	4.85%	1,586.28
66. 2G	2,233.88	3.16%	3,545,560	3.18%	1,587.18
67. 3G1	2,100.56	2.97%	3,313,980	2.97%	1,577.67
68. 3G	357.12	0.50%	567,735	0.51%	1,589.76
69. 4G1	23,876.00	33.74%	37,625,410	33.71%	1,575.87
70. 4G	34,014.34	48.06%	53,577,180	48.00%	1,575.14
71. Total	70,770.51	100.00%	111,614,155	100.00%	1,577.13
<b>Irrigated Total</b>					
Irrigated Total	15,953.95	11.40%	67,947,465	18.88%	4,258.97
<b>Dry Total</b>					
Dry Total	49,176.27	35.14%	179,011,230	49.75%	3,640.20
<b>Grass Total</b>					
Grass Total	70,770.51	50.57%	111,614,155	31.02%	1,577.13
72. Waste	976.97	0.70%	146,590	0.04%	150.05
73. Other	3,054.17	2.18%	1,108,565	0.31%	362.97
74. Exempt	11,767.93	8.41%	0	0.00%	0.00
75. Market Area Total	139,931.87	100.00%	359,828,005	100.00%	2,571.45

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	3,913.00	18,276,040	83,564.64	383,792,585	87,477.64	402,068,625
<b>77. Dry Land</b>	0.00	0	11,684.91	39,277,835	194,627.87	680,886,495	206,312.78	720,164,330
<b>78. Grass</b>	0.00	0	9,897.80	13,841,160	319,553.26	454,452,495	329,451.06	468,293,655
<b>79. Waste</b>	0.00	0	235.93	35,410	4,085.34	595,960	4,321.27	631,370
<b>80. Other</b>	0.00	0	537.25	144,170	12,775.62	3,768,335	13,312.87	3,912,505
<b>81. Exempt</b>	0.00	0	1,916.87	0	23,808.91	0	25,725.78	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>26,268.89</b>	<b>71,574,615</b>	<b>614,606.73</b>	<b>1,523,495,870</b>	<b>640,875.62</b>	<b>1,595,070,485</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	87,477.64	13.65%	402,068,625	25.21%	4,596.24
<b>Dry Land</b>	206,312.78	32.19%	720,164,330	45.15%	3,490.64
<b>Grass</b>	329,451.06	51.41%	468,293,655	29.36%	1,421.44
<b>Waste</b>	4,321.27	0.67%	631,370	0.04%	146.11
<b>Other</b>	13,312.87	2.08%	3,912,505	0.25%	293.89
<b>Exempt</b>	25,725.78	4.01%	0	0.00%	0.00
<b>Total</b>	<b>640,875.62</b>	<b>100.00%</b>	<b>1,595,070,485</b>	<b>100.00%</b>	<b>2,488.89</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bazile Mills	21	168,375	21	212,880	21	506,450	42	887,705	690
83.2 Bloomfield	53	258,730	471	2,123,585	471	21,113,760	524	23,496,075	230,480
83.3 Center	14	26,910	54	172,695	55	1,170,220	69	1,369,825	2,570
83.4 Creighton	72	395,805	566	3,278,885	567	28,000,550	639	31,675,240	173,066
83.5 Crofton	49	352,985	328	1,741,885	335	22,328,705	384	24,423,575	135,130
83.6 Devils Nest	704	2,047,635	26	101,200	26	2,352,835	730	4,501,670	394,775
83.7 Lake	458	7,627,875	664	15,890,700	682	79,111,975	1,140	102,630,550	3,221,900
83.8 Niobrara	20	64,320	179	813,490	198	8,631,820	218	9,509,630	30,990
83.9 Rural	35	1,549,005	321	12,912,640	365	25,516,865	400	39,978,510	362,805
83.10 Santee	1	415	8	3,535	8	225,500	9	229,450	755
83.11 Verdel	30	33,510	35	15,830	35	484,275	65	533,615	2,000
83.12 Verdigre	24	99,085	255	454,415	259	10,454,155	283	11,007,655	28,785
83.13 Wausa	28	190,655	275	650,155	275	12,594,915	303	13,435,725	178,735
83.14 Winnetoon	22	336,295	43	49,020	43	787,065	65	1,172,380	340
83.15 [none]	39	1,134,005	5	638,400	12	167,415	51	1,939,820	12,120
<b>84 Residential Total</b>	<b>1,570</b>	<b>14,285,605</b>	<b>3,251</b>	<b>39,059,315</b>	<b>3,352</b>	<b>213,446,505</b>	<b>4,922</b>	<b>266,791,425</b>	<b>4,775,141</b>

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	875	2	70,460	2	71,335	3,075
85.2	Bloomfield	12	36,755	99	471,560	103	8,720,155	115	9,228,470	9,150
85.3	Center	2	1,200	11	11,980	11	312,340	13	325,520	1,310
85.4	Creighton	16	60,005	102	407,220	103	5,223,250	119	5,690,475	467,315
85.5	Crofton	12	44,975	62	232,030	67	4,344,250	79	4,621,255	36,185
85.6	Lake	0	0	13	249,615	14	1,844,695	14	2,094,310	8,495
85.7	Niobrara	6	17,685	43	267,955	43	2,766,160	49	3,051,800	10,730
85.8	Rural	12	59,440	42	5,508,465	52	22,979,655	64	28,547,560	321,040
85.9	Verdel	7	4,010	9	5,150	9	26,505	16	35,665	0
85.10	Verdigre	5	7,330	60	97,425	60	2,322,975	65	2,427,730	228,365
85.11	Wausa	6	10,360	64	211,605	64	3,081,045	70	3,303,010	0
85.12	Winnetoon	0	0	15	14,825	15	250,150	15	264,975	0
86	Commercial Total	78	241,760	521	7,478,705	543	51,941,640	621	59,662,105	1,085,665

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	399.71	1.46%	677,540	1.47%	1,695.08
88. 1G	3,882.59	14.17%	6,582,825	14.25%	1,695.47
89. 2G1	4,491.38	16.39%	7,614,060	16.48%	1,695.26
90. 2G	1,677.10	6.12%	2,843,405	6.16%	1,695.43
91. 3G1	1,630.60	5.95%	2,739,450	5.93%	1,680.03
92. 3G	135.83	0.50%	228,200	0.49%	1,680.04
93. 4G1	9,783.91	35.71%	16,438,370	35.59%	1,680.14
94. 4G	5,395.49	19.69%	9,068,180	19.63%	1,680.70
95. Total	27,396.61	100.00%	46,192,030	100.00%	1,686.05
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	110.02	20.81%	186,480	20.92%	1,694.96
98. 2C1	64.79	12.25%	109,815	12.32%	1,694.94
99. 2C	15.55	2.94%	26,360	2.96%	1,695.18
100. 3C1	71.82	13.58%	120,655	13.54%	1,679.96
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	257.85	48.76%	433,195	48.61%	1,680.03
103. 4C	8.75	1.65%	14,700	1.65%	1,680.00
104. Total	528.78	100.00%	891,205	100.00%	1,685.40
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	27,396.61	98.11%	46,192,030	98.11%	1,686.05
CRP Total	528.78	1.89%	891,205	1.89%	1,685.40
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	27,925.39	100.00%	47,083,235	100.00%	1,686.04

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	1,925.88	0.91%	2,603,515	0.92%	1,351.86
88. 1G	6,832.12	3.24%	9,223,655	3.26%	1,350.04
89. 2G1	6,048.49	2.87%	8,182,415	2.90%	1,352.80
90. 2G	12,909.21	6.13%	17,448,610	6.17%	1,351.64
91. 3G1	7,719.71	3.66%	10,348,315	3.66%	1,340.51
92. 3G	10,459.72	4.97%	14,021,230	4.96%	1,340.50
93. 4G1	64,819.66	30.77%	86,882,370	30.74%	1,340.37
94. 4G	99,941.55	47.44%	133,927,345	47.38%	1,340.06
95. Total	210,656.34	100.00%	282,637,455	100.00%	1,341.70
<b>CRP</b>					
96. 1C1	247.82	6.80%	334,560	6.83%	1,350.01
97. 1C	457.63	12.55%	617,805	12.61%	1,350.01
98. 2C1	128.51	3.52%	173,485	3.54%	1,349.97
99. 2C	555.78	15.24%	750,310	15.31%	1,350.01
100. 3C1	286.93	7.87%	384,495	7.85%	1,340.03
101. 3C	167.08	4.58%	223,890	4.57%	1,340.02
102. 4C1	1,655.90	45.41%	2,218,910	45.28%	1,340.00
103. 4C	146.85	4.03%	196,770	4.02%	1,339.94
104. Total	3,646.50	100.00%	4,900,225	100.00%	1,343.82
<b>Timber</b>					
105. 1T1	23.88	0.15%	32,260	0.15%	1,350.92
106. 1T	119.86	0.73%	161,845	0.73%	1,350.28
107. 2T1	530.35	3.22%	716,015	3.25%	1,350.08
108. 2T	559.36	3.40%	755,220	3.42%	1,350.15
109. 3T1	223.51	1.36%	299,485	1.36%	1,339.92
110. 3T	303.40	1.84%	406,555	1.84%	1,340.00
111. 4T1	1,011.28	6.15%	1,355,115	6.14%	1,340.00
112. 4T	13,680.68	83.15%	18,332,090	83.11%	1,340.00
113. Total	16,452.32	100.00%	22,058,585	100.00%	1,340.76
<hr/>					
Grass Total	210,656.34	91.29%	282,637,455	91.29%	1,341.70
CRP Total	3,646.50	1.58%	4,900,225	1.58%	1,343.82
Timber Total	16,452.32	7.13%	22,058,585	7.12%	1,340.76
<hr/>					
114. Market Area Total	230,755.16	100.00%	309,596,265	100.00%	1,341.67



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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	427.12	0.65%	677,025	0.66%	1,585.09
88. 1G	4,137.90	6.34%	6,559,505	6.37%	1,585.23
89. 2G1	3,199.55	4.90%	5,075,635	4.93%	1,586.36
90. 2G	2,111.70	3.24%	3,351,925	3.26%	1,587.31
91. 3G1	2,021.33	3.10%	3,189,195	3.10%	1,577.77
92. 3G	353.86	0.54%	562,600	0.55%	1,589.89
93. 4G1	23,211.89	35.57%	36,579,335	35.54%	1,575.89
94. 4G	29,799.68	45.66%	46,938,960	45.60%	1,575.15
95. Total	65,263.03	100.00%	102,934,180	100.00%	1,577.22
<b>CRP</b>					
96. 1C1	4.45	0.53%	7,050	0.54%	1,584.27
97. 1C	127.58	15.32%	202,215	15.38%	1,585.01
98. 2C1	128.25	15.41%	203,280	15.46%	1,585.03
99. 2C	74.14	8.91%	117,505	8.94%	1,584.91
100. 3C1	44.86	5.39%	70,655	5.37%	1,575.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	417.74	50.18%	657,950	50.05%	1,575.02
103. 4C	35.50	4.26%	55,910	4.25%	1,574.93
104. Total	832.52	100.00%	1,314,565	100.00%	1,579.02
<b>Timber</b>					
105. 1T1	11.26	0.24%	17,850	0.24%	1,585.26
106. 1T	66.60	1.42%	105,570	1.43%	1,585.14
107. 2T1	85.90	1.84%	136,160	1.85%	1,585.10
108. 2T	48.04	1.03%	76,130	1.03%	1,584.72
109. 3T1	34.37	0.74%	54,130	0.73%	1,574.92
110. 3T	3.26	0.07%	5,135	0.07%	1,575.15
111. 4T1	246.37	5.27%	388,125	5.27%	1,575.37
112. 4T	4,179.16	89.39%	6,582,310	89.37%	1,575.03
113. Total	4,674.96	100.00%	7,365,410	100.00%	1,575.50
<hr/>					
Grass Total	65,263.03	92.22%	102,934,180	92.22%	1,577.22
CRP Total	832.52	1.18%	1,314,565	1.18%	1,579.02
Timber Total	4,674.96	6.61%	7,365,410	6.60%	1,575.50
<hr/>					
114. Market Area Total	70,770.51	100.00%	111,614,155	100.00%	1,577.13

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

54 Knox

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	148,735,355	153,367,940	4,632,585	3.11%	1,116,816	2.36%
02. Recreational	106,438,025	113,423,485	6,985,460	6.56%	3,658,325	3.13%
03. Ag-Homesite Land, Ag-Res Dwelling	68,392,350	69,164,930	772,580	1.13%	2,052,860	-1.87%
<b>04. Total Residential (sum lines 1-3)</b>	<b>323,565,730</b>	<b>335,956,355</b>	<b>12,390,625</b>	<b>3.83%</b>	<b>6,828,001</b>	<b>1.72%</b>
05. Commercial	58,002,725	59,662,105	1,659,380	2.86%	1,085,665	0.99%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>58,002,725</b>	<b>59,662,105</b>	<b>1,659,380</b>	<b>2.86%</b>	<b>1,085,665</b>	<b>0.99%</b>
08. Ag-Farmsite Land, Outbuildings	45,639,505	46,598,865	959,360	2.10%	0	2.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	3,877,505	3,877,505			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>45,639,505</b>	<b>50,476,370</b>	<b>4,836,865</b>	<b>10.60%</b>	<b>0</b>	<b>10.60%</b>
12. Irrigated	386,450,725	402,068,625	15,617,900	4.04%		
13. Dryland	718,867,645	720,164,330	1,296,685	0.18%		
14. Grassland	458,547,435	468,293,655	9,746,220	2.13%		
15. Wasteland	833,250	631,370	-201,880	-24.23%		
16. Other Agland	348,310	3,912,505	3,564,195	1,023.28%		
<b>17. Total Agricultural Land</b>	<b>1,565,047,365</b>	<b>1,595,070,485</b>	<b>30,023,120</b>	<b>1.92%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,992,255,325</b>	<b>2,041,165,315</b>	<b>48,909,990</b>	<b>2.46%</b>	<b>7,913,666</b>	<b>2.06%</b>

## 2017 Assessment Survey for Knox County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$230,338.44
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$32,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$25,200
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	none

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	We maintain them but use GIS as main go-to.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Connie - Assessor Assistant
5.	<b>Does the county have GIS software?</b>
	GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="http://Knox.gisworkshop.com">Knox.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Deputy Assessor
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All towns and villages
4.	<b>When was zoning implemented?</b>
	July 1995

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	In House
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	None currently, hoping for possible future outside help.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2017 Residential Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	Staff																												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.	03	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.	05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill.	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	Ag	Agricultural homes and outbuildings
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																												
	Sales approach																												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																												
	Local market as compared to CAMA depreciation.																												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																												

No, however each groupings economic is adjusted according to the market.

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

Sales/market per square foot

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

Vacant lot values are determined by sales/market per square foot. Unsold vacant lots along the river receive a developer discount. The developer discount is arrived at by using a discounted cash flow method with the selling price the developer would realize for the entire remaining unsold development as a whole. The number of unsold lots is then divided into this price to determine the developer discount per said lot. Once sold the lots go to full market value.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2016	2012	2016	2016
03	2016	2012	2016	2016
05	2016	2012	2016	2016
10	2016	2012	2016	2016
15	2015	2012	2015	2014
20	2012	2012	2012	2012-2014
26	2012	2012	2012	2012-2014
30	2015	2012	2015	2014
35	2004	2012	2004	2010-2011
37	2012	2012	2012	2012
45	2016	2012	2016	2016
50	2016	2012	2016	2015
Ag	2004	2004	2004	2010-2014

## 2017 Commercial Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Staff																								
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																								
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## 2017 Agricultural Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Staff													
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential land is 20 acres or less. Recreational land has lake influence. Recreational may also now include agland that is no longer used to sustain agricultural purposes.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>													
	Yes they carry the same value.													
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.													

	<b><u>If your county has special value applications, please answer the following</u></b>
<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	11
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales are closely monitored. Questionnaires are studied looking for any non-agricultural characteristics and these are kept on record.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## 2016 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total valuation</u>
Residential/Recreational	4884	44.27%	\$ 254,001,390	12.75%
Commercial	626	5.67%	\$ 58,110,025	2.92%
Agricultural	<u>5523</u>	<u>50.06%</u>	\$ <u>1,680,583,155</u>	<u>84.33%</u>
<u>2016 Abstract Totals</u>	<u>11,033</u>	100.00%	\$ <u>1,992,694,570</u>	<u>100.00%</u>

Personal Property Schedules    1,665

### 2016-2017 Proposed Budget

Assessor Budget-\$ 230,338.44

Re-Appraisal Budget-\$ 31,460.00

Total- \$261,798.44

### Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerk/Appraisers

All general staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all general functions are shared. This makes all help accessible at all times to any customer. The Assessor does all of the reports. The Deputy helps work on valuations for the upcoming year and is in charge of all GIS and mapping.

Contract Appraiser-none. We will consider, in the future, for help with the rural review &/or commercial review.

### GIS-GIS Workshop

### Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor and the office clerks all try to attend school on a regular basis. We have utilized the GoToMeeting training. We need more of this for credit hours. It is a good idea for education that is otherwise hard to acquire.

**2016 R & O Statistics**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.64%	11.36	105.80
Commercial	99.58%	4.72	101.53
Agricultural	70.45%	21.70	105.45

**3 Year Appraisal Plan**

**Current 2016**

**Residential**

**Lake-** Yearly maintenance will be done for the lake parcels, which include building permits, sale review and pickup work.

**Towns-**Review work continues of all town/village parcels. This is a two year process. Again, as in the past, all towns will be walked door-to-door looking for new growth and updating the current file information as needed. Lot values will be reviewed also. New file folders will be used.

In the fall of 2014, we began by reviewing Niobrara, Crofton and Verdel. In the fall of 2015, we reviewed Bloomfield, Wausa and Winnetoon. We now have begun reviewing Verdigre and then will go to Creighton, Bazile Mills and Center. All updates will be entered for the 2017 assessment.

Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

**Commercial**

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties

selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Agricultural**

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the new 2014 aerials that were provided to us from the US Government last fall. We are hoping for new aerials for 2016 to keep us updated.

### **Other**

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with the local NRD's, update CRP records and prepare for TERC.

## **2017**

### **Residential**

The final towns that were reviewed for 2016 shall be entered into the computer for the 2017 assessment. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical

inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

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### **Agricultural**

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. We will make plans to begin a review of the rural building sites. The last cycle took 3 years with a non-employee. I am optimistic that we will be able to employ someone who is willing and able and to complete the job in a timely manner. We also are considering using the obliques and the aerials to conduct a review. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the 2014 aerials that were provided to us from the US Government last fall.

### **Other**

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## 2018

### Residential

Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Commercial

All commercial property will begin with review door to door. We will either have to hire an appraisal company or try to do within the office, but yet our rural review will also be going on at the same time so we are not sure. Maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Agricultural

A rural farm site review will continue either with our own office help or with the hiring of an appraisal company or part time reviewers. This will include reviewing the homes and all outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

### Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers,



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## **2019**

### **Residential**

Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Commercial**

The commercial review will either be ready for 2019 application or will soon be ready. Appraisal review will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Agricultural**

Rural farm review will continue. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

### **Other**

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

## **2020**

### **Residential**

Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Commercial**

Appraisal review will continue for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Residential</u>	Continue Town Review Market Analysis	Finalize Town Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Commercial</u>	Market Analysis	Market Analysis	Begin Commercial Review Market Analysis	Continue Review Market Analysis	Finalize Commercial Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Obliques Available Market Analysis	GIS Updates Aerial Updates Begin Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis

**March 1, 2017**

**KNOX COUNTY**

**2017 Methodology for Special Value**

**During an intensive market study in Knox County, all sales were examined thoroughly and through this process, I have concluded that there is no difference in the market to show a reason to value by special valuation. There were no market factors shown other than that of purely agricultural purposes. Knox County consists mostly of rolling grasslands to the West and North and heavier cropped soils to the South and East, all conducive to our grazing/farming industry.**

**Knox County accepted applications in March of 2012.**

**#1) Jerry Hanefeldt-8 applications all in either 13-30-5 or 24-30-5 Valley Township**

**#2) Foner Farms-3 applications all in either 7-32-5 or 8-32-5 Niobrara Township**