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DEPARTMENT OF REVENUE

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

KNOX COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

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

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

cc: Monica McManigal, Knox County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

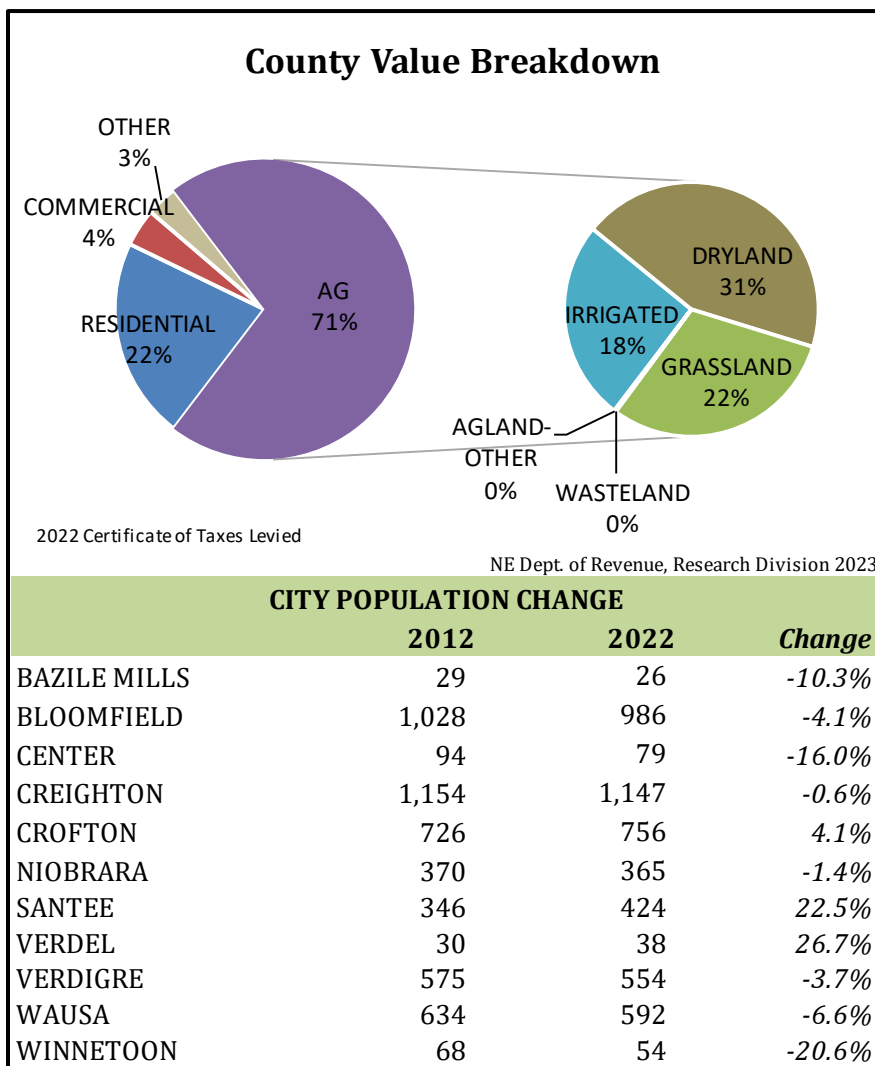
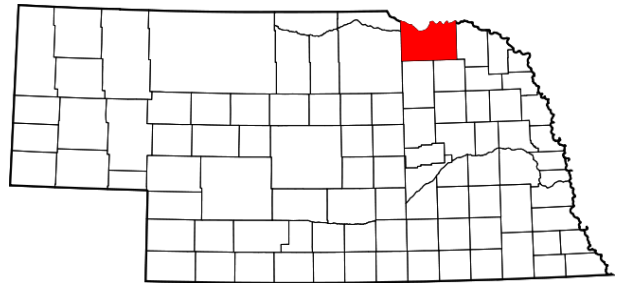
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,108 square miles, Knox County has 8,401 residents, per the Census Bureau Quick Facts for 2021, a slight population increase from the 2020 U.S. Census. Reports indicate that 76% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$83,073 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 250 employer establishments with total employment of 1,635, a 7% decrease in employment, from 2019.

Agricultural land is the largest contributor to the county's valuation base. Knox County is included in the Lower Niobrara Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Knox County ranks first in corn for silage. In value of sales by commodity group,

Knox County ranks first in poultry and eggs (USDA AgCensus).

2023 Residential Correlation for Knox County

Assessment Actions

Residential lot values were increased in all towns and some of the lake area. Full inspection and review including costing and depreciation tables being updated was done in Valuation Groups 15, 30, 37, and 50.

The county assessor also completed routine maintenance and pick-up work.

Assessment Practice Review

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

The review of sales qualifications indicated that the county assessor qualifies sales at a rate lower than the statewide average. Review of the disqualified sales reveals a large number of substantially changed and family transactions. Review of the qualified and non-qualified roster supports that the county assessor has qualified sales without a bias.

There are 12 valuations groups in Knox County which are based on county assessor locations in the county. Most valuation groups have sufficient sales for analysis, and all valuation groups are cyclically revalued; however, the county assessor should either combine small valuation groups for future assessment years or take other measures to ensure that all properties are being equalized each year, regardless of sample size. The county assessor is current on the six-year inspection and review cycle, inspections are dated from 2016 to 2022. A lot study was completed for all residential lots in 2023. Costing and depreciation tables are current.

The Knox County Assessor has a written methodology on file.

2023 Residential Correlation for Knox County

Description of Analysis

Residential sales are stratified into 12 valuation groups based on the county assessor locations in the county.

Valuation Group	Description
1	Bloomfield
3	Bazille Mills, Verdel and Winnetoon
5	Center
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

For the residential property class, there were 211 qualified sales. Review of the overall statistical profile indicates that only the median measure of central tendency is within the acceptable range. The mean is slightly below the acceptable range but supports a level of value near the acceptable range. The weighted mean is low and is impacted by the market which has increased 14 percentage points in the two-year study period. The COD is within the acceptable range while the PRD is only slightly elevated and does not show an organized pattern of regressivity. Eleven of the valuation groups are represented and all with sufficient sales have a median within the acceptable range.

A review of the sold parcels compared to the change in the 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

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

2023 Residential Correlation for Knox County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	37	96.24	90.45	80.01	14.86	113.05
3	4	84.10	89.19	86.83	07.22	102.72
5	2	79.76	79.76	81.10	02.97	98.35
10	38	94.20	90.07	84.97	14.48	106.00
15	23	98.03	95.46	94.91	08.26	100.58
20	39	92.64	88.38	88.89	12.03	99.43
26	1	97.70	97.70	97.70	00.00	100.00
30	11	95.16	96.11	93.06	09.37	103.28
35	15	92.51	86.77	80.62	15.05	107.63
45	18	94.94	92.08	86.79	14.39	106.10
50	23	94.24	92.56	88.00	10.01	105.18
____ALL____	211	94.33	90.86	87.35	12.75	104.02

Level of Value

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

2023 Commercial Correlation for Knox County

Assessment Actions

Pick up work and general maintenance were the only assessment actions for the commercial class.

Assessment Practice Review

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

A review of the percentage of usable sales compared to the state average was low but has improved from last year. All arm's-length transactions are being used as determined by a review of the non-qualified sales.

There are 11 valuation groups based on assessor locations, none of which typically have a sufficient sample of sales. The Property Assessment Division's (Division's) analysis is limited to the overall class, a combination of assessor locations with similar economic influences can only improve the assessment process. The county assessor is current on the six-year inspection and review cycle. Inspections of the commercial class were completed in 2018 and 2019. Costing tables are 2020 and depreciation tables and lot study were completed in 2021.

Description of Analysis

There are 11 valuation groups utilized in the commercial class.

Valuation Group	Description
1	Bloomfield
3	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

2023 Commercial Correlation for Knox County

The commercial statistical profile has 28 qualified sales representing seven of the eleven valuation groups. Two of the three measures of central tendency are within the acceptable range. The COD is within the IAAO recommended range while the PRD is little high. There are two high dollar sales with low ratios that are influencing the statistics. Removal of these two sales brings all statistics within range. The other ratios do not indicate a pattern of assessment regressivity.

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class.

Equalization and Quality of Assessment

A review of the statistics along with all other information available and the assessment practices suggest that assessments within the county are valued uniformly and are therefore equalized. The quality of assessment of the commercial property in Knox County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	92.51	82.21	91.01	16.96	90.33
3	1	96.21	96.21	96.21	00.00	100.00
10	9	95.50	100.60	95.79	12.13	105.02
15	6	96.01	91.62	82.81	17.74	110.64
35	2	92.75	92.75	72.07	37.15	128.69
45	4	96.94	99.16	100.89	16.73	98.29
50	1	108.04	108.04	108.04	00.00	100.00
____ALL____	28	96.01	94.73	88.15	16.18	107.46

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Knox County is 96%.

2023 Agricultural Correlation for Knox County

Assessment Actions

For assessment year 2023 in Market Area 1 irrigated land increased 2%, dryland increased 8% and grassland had no change. In Market Area 2 irrigated land increased 5% to 10%, dryland was unchanged, and grassland increased 6%. In Market Area 3 irrigated land increased 10% to 15%, dryland increased 4% and grassland increased 6%. In all three market areas timber increased 20%, shelterbelt increased 25% and waste increased 67%. CRP is valued the same as grassland in all three market areas. Agricultural homes increased approximately 8%.

Assessment Practice Review

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

The sale usability rate for the agricultural property class is below the statewide average. Analysis of the non-qualified sales supported that sales are qualified without bias. The sales rosters show all non-qualified sales have an adequate explanation for the non-qualification.

There are three market areas recognized in Knox County. Market Area 1 is the southeastern portion of the county bordering Cedar and Pierce Counties. Market Area 2 is the western portions of the county which borders Holt and Antelope Counties. Market Area 3 is the northeastern portion of the county which borders Cedar County on the east and the Missouri River on the north. Land use is an ongoing process with dates ranging from 2017 to 2022. Knox County does have special value applications on file, but currently does not recognize a difference in value.

The county assessor is current with the six-year inspection and review cycle. Inspections of agricultural homes and outbuildings are dated 2018 to 2020. Costing and depreciation tables are current. Agricultural home sites and building sites are being valued the same as rural residential and there was no change to the value. Intensive use has been identified and is valued at \$1,175 per acre.

Description of Analysis

The agricultural statistical sample includes 62 qualified sales. Two of the three measures of central tendency are within the acceptable range. The three market areas all have medians within the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata all three subclasses are within the acceptable range and each market area with more than two sales also have medians within the acceptable range. When reviewing the irrigated land, dryland, and grassland in all areas compared to surrounding counties indicates that the Knox County values are comparable with surrounding counties.

Review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

2023 Agricultural Correlation for Knox County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level, Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Knox County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	7	70.78	73.60	69.77	11.16	105.49
1	4	71.24	79.29	74.86	13.95	105.92
2	1	64.35	64.35	64.35	00.00	100.00
3	2	66.86	66.86	63.69	06.82	104.98
<u> Dry </u>						
County	10	71.41	68.78	64.99	15.10	105.83
1	5	71.07	68.53	66.23	13.34	103.47
2	2	80.97	80.97	86.57	11.71	93.53
3	3	71.32	61.07	54.56	19.11	111.93
<u> Grass </u>						
County	24	70.25	69.92	68.22	16.44	102.49
2	22	70.25	69.73	67.89	17.48	102.71
3	2	72.00	72.00	70.12	04.93	102.68
<u> ALL </u>	62	70.52	68.65	67.09	16.42	102.33

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Knox County is 71%.

2023 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	211	Median	94.33
Total Sales Price	\$36,073,721	Mean	90.86
Total Adj. Sales Price	\$36,073,721	Wgt. Mean	87.35
Total Assessed Value	\$31,510,495	Average Assessed Value of the Base	\$84,069
Avg. Adj. Sales Price	\$170,966	Avg. Assessed Value	\$149,339

Confidence Interval - Current

95% Median C.I	92.06 to 95.80
95% Wgt. Mean C.I	84.57 to 90.14
95% Mean C.I	88.80 to 92.92
% of Value of the Class of all Real Property Value in the County	18.10
% of Records Sold in the Study Period	4.22
% of Value Sold in the Study Period	7.50

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	218	94	93.63
2021	197	93	92.79
2020	198	93	93.20
2019	181	95	95.03

2023 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	28	Median	96.01
Total Sales Price	\$2,187,450	Mean	94.73
Total Adj. Sales Price	\$2,187,450	Wgt. Mean	88.15
Total Assessed Value	\$1,928,240	Average Assessed Value of the Base	\$139,695
Avg. Adj. Sales Price	\$78,123	Avg. Assessed Value	\$68,866

Confidence Interval - Current

95% Median C.I	84.87 to 102.71
95% Wgt. Mean C.I	75.35 to 100.95
95% Mean C.I	86.46 to 103.00
% of Value of the Class of all Real Property Value in the County	3.87
% of Records Sold in the Study Period	4.35
% of Value Sold in the Study Period	2.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	23	97	96.95
2021	13	100	98.44
2020	21	100	96.34
2019	23	100	94.70

**54 Knox
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 211
 Total Sales Price : 36,073,721
 Total Adj. Sales Price : 36,073,721
 Total Assessed Value : 31,510,495
 Avg. Adj. Sales Price : 170,966
 Avg. Assessed Value : 149,339

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 91
 COD : 12.75
 PRD : 104.02

COV : 16.78
 STD : 15.25
 Avg. Abs. Dev : 12.03
 MAX Sales Ratio : 136.11
 MIN Sales Ratio : 48.26

95% Median C.I. : 92.06 to 95.80
 95% Wgt. Mean C.I. : 84.57 to 90.14
 95% Mean C.I. : 88.80 to 92.92

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	32	95.96	95.70	93.60	07.69	102.24	74.55	119.74	92.64 to 100.56	157,359	147,287	
01-JAN-21 To 31-MAR-21	12	101.20	102.74	100.94	03.96	101.78	94.43	112.03	98.87 to 106.64	74,125	74,824	
01-APR-21 To 30-JUN-21	34	97.29	96.60	94.59	09.21	102.12	77.87	117.94	92.51 to 101.81	195,853	185,248	
01-JUL-21 To 30-SEP-21	33	95.84	96.06	92.93	10.47	103.37	65.19	112.93	92.20 to 104.32	160,020	148,714	
01-OCT-21 To 31-DEC-21	24	87.36	86.92	84.81	14.58	102.49	56.63	136.11	75.61 to 97.34	188,063	159,505	
01-JAN-22 To 31-MAR-22	15	88.07	88.79	87.90	12.21	101.01	67.50	114.76	77.17 to 98.03	161,321	141,794	
01-APR-22 To 30-JUN-22	32	84.63	83.80	79.01	19.85	106.06	48.26	116.24	69.36 to 99.25	206,659	163,288	
01-JUL-22 To 30-SEP-22	29	77.37	80.04	75.35	14.86	106.22	53.43	114.86	72.39 to 91.35	160,782	121,145	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	111	97.85	96.85	94.14	08.72	102.88	65.19	119.74	95.58 to 100.34	160,943	151,505	
01-OCT-21 To 30-SEP-22	100	84.22	84.21	80.69	16.33	104.36	48.26	136.11	77.39 to 91.35	182,091	146,934	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	103	96.88	94.89	91.87	10.66	103.29	56.63	136.11	94.43 to 99.76	168,375	154,679	
<u>ALL</u>	211	94.33	90.86	87.35	12.75	104.02	48.26	136.11	92.06 to 95.80	170,966	149,339	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	37	96.24	90.45	80.01	14.86	113.05	48.26	115.78	84.86 to 100.34	116,946	93,567	
3	4	84.10	89.19	86.83	07.22	102.72	82.53	106.03	N/A	52,288	45,401	
5	2	79.76	79.76	81.10	02.97	98.35	77.39	82.13	N/A	81,000	65,693	
10	38	94.20	90.07	84.97	14.48	106.00	60.96	117.94	77.87 to 100.56	116,276	98,803	
15	23	98.03	95.46	94.91	08.26	100.58	76.61	110.28	87.92 to 101.81	188,270	178,688	
20	39	92.64	88.38	88.89	12.03	99.43	53.43	109.32	83.64 to 96.83	364,605	324,112	
26	1	97.70	97.70	97.70	00.00	100.00	97.70	97.70	N/A	470,000	459,210	
30	11	95.16	96.11	93.06	09.37	103.28	81.58	136.11	81.67 to 107.28	75,764	70,508	
35	15	92.51	86.77	80.62	15.05	107.63	52.15	119.74	72.39 to 100.28	214,457	172,904	
45	18	94.94	92.08	86.79	14.39	106.10	65.02	114.76	77.64 to 104.67	83,778	72,713	
50	23	94.24	92.56	88.00	10.01	105.18	63.25	113.11	90.21 to 99.78	103,436	91,027	
<u>ALL</u>	211	94.33	90.86	87.35	12.75	104.02	48.26	136.11	92.06 to 95.80	170,966	149,339	

**54 Knox
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 211
 Total Sales Price : 36,073,721
 Total Adj. Sales Price : 36,073,721
 Total Assessed Value : 31,510,495
 Avg. Adj. Sales Price : 170,966
 Avg. Assessed Value : 149,339

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 91
 COD : 12.75
 PRD : 104.02

COV : 16.78
 STD : 15.25
 Avg. Abs. Dev : 12.03
 MAX Sales Ratio : 136.11
 MIN Sales Ratio : 48.26

95% Median C.I. : 92.06 to 95.80
 95% Wgt. Mean C.I. : 84.57 to 90.14
 95% Mean C.I. : 88.80 to 92.92

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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	163	94.72	91.06	85.96	12.90	105.93	48.26	119.74	92.06 to 96.62	128,660	110,594
06	39	93.26	89.44	89.53	11.08	99.90	53.43	109.32	84.09 to 96.88	372,567	333,571
07	9	95.05	93.29	82.93	16.34	112.49	56.63	136.11	81.58 to 114.76	63,556	52,706
<u>ALL</u>	211	94.33	90.86	87.35	12.75	104.02	48.26	136.11	92.06 to 95.80	170,966	149,339

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	136.11	136.11	136.11	00.00	100.00	136.11	136.11	N/A	9,000	12,250
Less Than 30,000	7	109.47	109.90	108.80	10.15	101.01	81.67	136.11	81.67 to 136.11	20,857	22,694
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	211	94.33	90.86	87.35	12.75	104.02	48.26	136.11	92.06 to 95.80	170,966	149,339
Greater Than 14,999	210	94.31	90.64	87.34	12.61	103.78	48.26	119.74	92.06 to 95.70	171,737	149,992
Greater Than 29,999	204	94.22	90.20	87.26	12.51	103.37	48.26	119.74	90.41 to 95.58	176,116	153,685
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	136.11	136.11	136.11	00.00	100.00	136.11	136.11	N/A	9,000	12,250
15,000 TO 29,999	6	107.75	105.54	107.01	07.91	98.63	81.67	117.94	81.67 to 117.94	22,833	24,434
30,000 TO 59,999	32	100.74	97.21	96.39	09.90	100.85	68.54	115.78	93.67 to 106.33	46,834	45,146
60,000 TO 99,999	51	95.70	95.96	95.61	08.97	100.37	65.62	119.74	94.72 to 99.81	78,131	74,703
100,000 TO 149,999	29	92.06	89.54	89.14	12.05	100.45	65.19	114.86	81.60 to 97.85	123,676	110,251
150,000 TO 249,999	44	84.85	84.88	85.07	14.99	99.78	55.38	110.28	76.81 to 95.51	185,343	157,674
250,000 TO 499,999	38	85.70	84.32	84.65	14.73	99.61	52.15	107.95	77.84 to 92.64	341,676	289,216
500,000 TO 999,999	10	93.26	86.15	86.94	14.34	99.09	48.26	104.86	54.70 to 102.48	571,900	497,199
1,000,000 +											
<u>ALL</u>	211	94.33	90.86	87.35	12.75	104.02	48.26	136.11	92.06 to 95.80	170,966	149,339

54 Knox
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 28
 Total Sales Price : 2,187,450
 Total Adj. Sales Price : 2,187,450
 Total Assessed Value : 1,928,240
 Avg. Adj. Sales Price : 78,123
 Avg. Assessed Value : 68,866

MEDIAN : 96
 WGT. MEAN : 88
 MEAN : 95
 COD : 16.18
 PRD : 107.46

COV : 22.52
 STD : 21.33
 Avg. Abs. Dev : 15.53
 MAX Sales Ratio : 127.96
 MIN Sales Ratio : 47.65

95% Median C.I. : 84.87 to 102.71
 95% Wgt. Mean C.I. : 75.35 to 100.95
 95% Mean C.I. : 86.46 to 103.00

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	1	101.53	101.53	101.53	00.00	100.00	101.53	101.53	N/A	43,000	43,660	
01-JAN-20 To 31-MAR-20	1	126.84	126.84	126.84	00.00	100.00	126.84	126.84	N/A	75,000	95,130	
01-APR-20 To 30-JUN-20	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	70,000	71,900	
01-JUL-20 To 30-SEP-20	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	35,000	37,815	
01-OCT-20 To 31-DEC-20	2	103.23	103.23	99.08	06.95	104.19	96.06	110.40	N/A	95,000	94,123	
01-JAN-21 To 31-MAR-21	3	99.37	99.97	100.93	13.48	99.05	80.18	120.37	N/A	92,000	92,858	
01-APR-21 To 30-JUN-21	5	93.69	91.60	70.59	17.93	129.76	47.65	127.96	N/A	62,050	43,800	
01-JUL-21 To 30-SEP-21	1	94.17	94.17	94.17	00.00	100.00	94.17	94.17	N/A	30,000	28,250	
01-OCT-21 To 31-DEC-21	4	111.25	102.77	104.10	21.87	98.72	61.38	127.21	N/A	36,050	37,528	
01-JAN-22 To 31-MAR-22	3	80.13	74.43	65.87	11.06	113.00	58.29	84.87	N/A	147,833	97,380	
01-APR-22 To 30-JUN-22	5	95.95	87.62	92.64	12.06	94.58	58.67	103.03	N/A	104,100	96,443	
01-JUL-22 To 30-SEP-22	1	82.40	82.40	82.40	00.00	100.00	82.40	82.40	N/A	50,000	41,200	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	4	105.38	109.78	111.44	07.27	98.51	101.53	126.84	N/A	55,750	62,126	
01-OCT-20 To 30-SEP-21	11	96.06	96.23	88.57	13.82	108.65	47.65	127.96	80.18 to 120.37	73,295	64,915	
01-OCT-21 To 30-SEP-22	13	84.87	88.84	83.38	20.05	106.55	58.29	127.21	61.38 to 103.03	89,092	74,282	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	5	108.04	108.81	106.24	07.12	102.42	96.06	126.84	N/A	74,000	78,618	
01-JAN-21 To 31-DEC-21	13	95.50	97.17	88.89	18.41	109.31	47.65	127.96	80.18 to 127.00	58,496	51,995	
<u>ALL</u>	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	5	92.51	82.21	91.01	16.96	90.33	58.67	101.53	N/A	102,240	93,050	
3	1	96.21	96.21	96.21	00.00	100.00	96.21	96.21	N/A	28,000	26,940	
10	9	95.50	100.60	95.79	12.13	105.02	80.13	127.96	84.87 to 127.00	49,194	47,126	
15	6	96.01	91.62	82.81	17.74	110.64	47.65	126.84	47.65 to 126.84	91,000	75,354	
35	2	92.75	92.75	72.07	37.15	128.69	58.29	127.21	N/A	187,500	135,133	
45	4	96.94	99.16	100.89	16.73	98.29	82.40	120.37	N/A	62,375	62,929	
50	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	35,000	37,815	
<u>ALL</u>	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866	

54 Knox
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 28
 Total Sales Price : 2,187,450
 Total Adj. Sales Price : 2,187,450
 Total Assessed Value : 1,928,240
 Avg. Adj. Sales Price : 78,123
 Avg. Assessed Value : 68,866

MEDIAN : 96
 WGT. MEAN : 88
 MEAN : 95
 COD : 16.18
 PRD : 107.46

COV : 22.52
 STD : 21.33
 Avg. Abs. Dev : 15.53
 MAX Sales Ratio : 127.96
 MIN Sales Ratio : 47.65

95% Median C.I. : 84.87 to 102.71
 95% Wgt. Mean C.I. : 75.35 to 100.95
 95% Mean C.I. : 86.46 to 103.00

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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	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866
04											
<u>ALL</u>	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866

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	95.50	95.50	95.50	00.00	100.00	95.50	95.50	N/A	7,000	6,685
Less Than 30,000	5	103.03	109.94	110.86	12.28	99.17	95.50	127.96	N/A	19,050	21,118
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866
Greater Than 14,999	27	96.06	94.71	88.13	16.74	107.47	47.65	127.96	83.48 to 103.03	80,757	71,169
Greater Than 29,999	23	94.17	91.43	87.12	16.73	104.95	47.65	127.21	82.40 to 101.53	90,965	79,246
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	95.50	95.50	95.50	00.00	100.00	95.50	95.50	N/A	7,000	6,685
15,000 TO 29,999	4	115.02	113.55	112.07	12.11	101.32	96.21	127.96	N/A	22,063	24,726
30,000 TO 59,999	11	93.69	89.42	88.95	12.64	100.53	58.67	110.40	61.38 to 108.04	41,973	37,333
60,000 TO 99,999	7	102.71	102.99	102.79	18.17	100.19	80.13	127.21	80.13 to 127.21	78,643	80,835
100,000 TO 149,999	1	99.37	99.37	99.37	00.00	100.00	99.37	99.37	N/A	110,000	109,305
150,000 TO 249,999	2	71.86	71.86	69.99	33.69	102.67	47.65	96.06	N/A	162,500	113,740
250,000 TO 499,999	2	77.63	77.63	78.97	24.91	98.30	58.29	96.96	N/A	322,500	254,678
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866

54 Knox
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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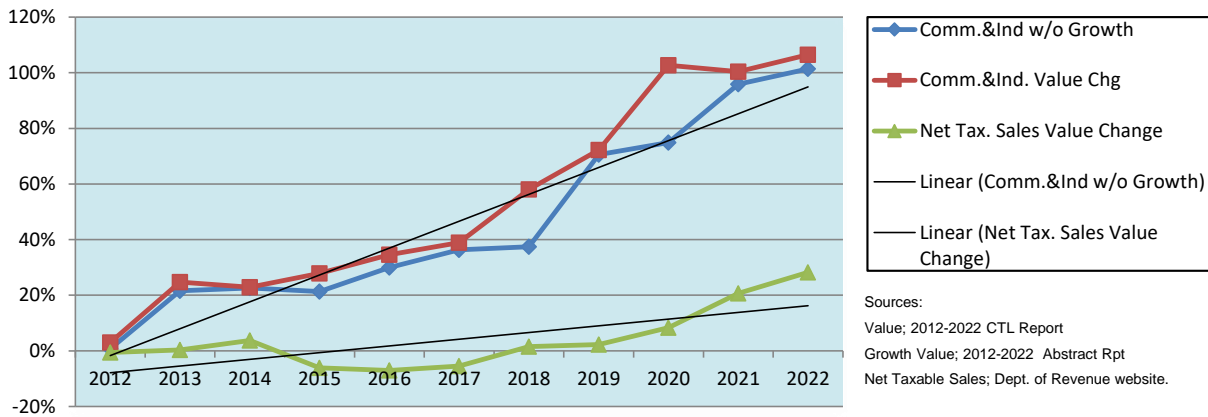
95% Median C.I. : 84.87 to 102.71
 95% Wgt. Mean C.I. : 75.35 to 100.95
 95% Mean C.I. : 86.46 to 103.00

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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	80.18	80.18	80.18	00.00	100.00	80.18	80.18	N/A	76,000	60,935
340	1	126.84	126.84	126.84	00.00	100.00	126.84	126.84	N/A	75,000	95,130
344	3	102.71	105.18	101.13	13.98	104.00	84.87	127.96	N/A	47,917	48,457
349	1	99.37	99.37	99.37	00.00	100.00	99.37	99.37	N/A	110,000	109,305
350	1	82.40	82.40	82.40	00.00	100.00	82.40	82.40	N/A	50,000	41,200
352	1	96.06	96.06	96.06	00.00	100.00	96.06	96.06	N/A	150,000	144,085
353	4	93.34	93.82	98.66	18.07	95.09	61.38	127.21	N/A	48,050	47,408
381	1	95.95	95.95	95.95	00.00	100.00	95.95	95.95	N/A	50,000	47,975
384	2	111.25	111.25	116.98	14.16	95.10	95.50	127.00	N/A	11,000	12,868
406	1	58.67	58.67	58.67	00.00	100.00	58.67	58.67	N/A	36,000	21,120
442	5	101.53	104.44	108.00	08.05	96.70	93.69	120.37	N/A	48,600	52,489
447	1	80.13	80.13	80.13	00.00	100.00	80.13	80.13	N/A	95,000	76,120
494	1	58.29	58.29	58.29	00.00	100.00	58.29	58.29	N/A	300,000	174,860
528	2	75.34	75.34	53.33	36.75	141.27	47.65	103.03	N/A	97,500	52,000
542	1	96.96	96.96	96.96	00.00	100.00	96.96	96.96	N/A	345,000	334,495
594	2	95.76	95.76	91.71	12.82	104.42	83.48	108.04	N/A	52,250	47,918
<u>ALL</u>	28	96.01	94.73	88.15	16.18	107.46	47.65	127.96	84.87 to 102.71	78,123	68,866

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177		\$ 43,714,549	
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%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
2018	\$ 68,079,140	\$ 8,851,400	13.00%	\$ 59,227,740	-1.00%	\$ 44,381,900	7.38%
2019	\$ 74,196,570	\$ 727,285	0.98%	\$ 73,469,285	7.92%	\$ 44,721,444	0.77%
2020	\$ 87,323,230	\$ 11,987,435	13.73%	\$ 75,335,795	1.54%	\$ 47,374,970	5.93%
2021	\$ 86,325,945	\$ 1,949,690	2.26%	\$ 84,376,255	-3.37%	\$ 52,764,552	11.38%
2022	\$ 88,963,740	\$ 2,202,170	2.48%	\$ 86,761,570	0.50%	\$ 56,057,387	6.24%
Ann %chg	7.20%			Average	2.21%	2.58%	2.42%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.77%	3.03%	-0.61%
2013	21.56%	24.73%	0.31%
2014	22.61%	22.91%	3.71%
2015	21.34%	27.90%	-6.07%
2016	30.01%	34.63%	-7.04%
2017	36.34%	38.86%	-5.45%
2018	37.47%	58.01%	1.53%
2019	70.52%	72.21%	2.30%
2020	74.86%	102.68%	8.37%
2021	95.84%	100.36%	20.70%
2022	101.37%	106.49%	28.24%

County Number	54
County Name	Knox

54 Knox
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 62
Total Sales Price : 41,724,780
Total Adj. Sales Price : 41,724,780
Total Assessed Value : 27,991,165
Avg. Adj. Sales Price : 672,980
Avg. Assessed Value : 451,470

MEDIAN : 71
WGT. MEAN : 67
MEAN : 69
COD : 16.42
PRD : 102.33

COV : 22.26
STD : 15.28
Avg. Abs. Dev : 11.58
MAX Sales Ratio : 113.40
MIN Sales Ratio : 35.50

95% Median C.I. : 64.35 to 74.80
95% Wgt. Mean C.I. : 62.99 to 71.18
95% Mean C.I. : 64.85 to 72.45

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	8	73.28	71.11	71.74	09.68	99.12	44.84	81.25	44.84 to 81.25	567,449	407,090	
01-JAN-20 To 31-MAR-20	4	78.66	78.55	76.45	03.98	102.75	74.51	82.36	N/A	676,631	517,269	
01-APR-20 To 30-JUN-20	6	72.20	75.52	75.40	12.22	100.16	57.93	95.04	57.93 to 95.04	606,731	457,471	
01-JUL-20 To 30-SEP-20	4	76.53	76.71	76.72	00.97	99.99	75.55	78.22	N/A	464,675	356,493	
01-OCT-20 To 31-DEC-20	10	65.55	67.91	73.30	19.56	92.65	47.92	106.75	51.48 to 82.42	445,539	326,590	
01-JAN-21 To 31-MAR-21	2	67.23	67.23	69.66	06.65	96.51	62.76	71.69	N/A	639,300	445,320	
01-APR-21 To 30-JUN-21	4	71.69	67.68	69.40	10.00	97.52	52.44	74.89	N/A	651,217	451,965	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	10	66.64	70.54	63.96	19.03	110.29	51.61	113.40	51.76 to 83.96	748,577	478,806	
01-JAN-22 To 31-MAR-22	8	63.82	65.79	64.05	20.13	102.72	46.08	90.88	46.08 to 90.88	1,108,866	710,236	
01-APR-22 To 30-JUN-22	4	54.69	54.35	56.77	16.36	95.74	36.97	71.07	N/A	541,829	307,593	
01-JUL-22 To 30-SEP-22	2	39.92	39.92	39.21	11.07	101.81	35.50	44.34	N/A	1,058,357	414,933	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	22	75.73	74.68	74.51	08.07	100.23	44.84	95.04	71.41 to 80.58	579,327	431,663	
01-OCT-20 To 30-SEP-21	16	68.70	67.76	71.53	15.08	94.73	47.92	106.75	55.95 to 74.89	521,178	372,775	
01-OCT-21 To 30-SEP-22	24	61.71	63.71	60.71	22.14	104.94	35.50	113.40	51.76 to 70.25	860,030	522,091	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	24	74.95	73.05	75.08	12.73	97.30	47.92	106.75	68.81 to 78.22	527,542	396,074	
01-JAN-21 To 31-DEC-21	16	68.75	69.41	65.85	14.94	105.41	51.61	113.40	60.49 to 74.89	710,577	467,910	
<u>ALL</u>	62	70.52	68.65	67.09	16.42	102.33	35.50	113.40	64.35 to 74.80	672,980	451,470	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	17	71.07	71.55	68.99	15.55	103.71	46.16	106.75	60.49 to 80.58	1,047,330	722,596	
2	35	70.25	67.75	67.11	18.11	100.95	36.97	113.40	57.80 to 75.07	411,119	275,906	
3	10	69.95	66.87	63.48	11.89	105.34	35.50	81.25	57.93 to 76.38	953,100	605,034	
<u>ALL</u>	62	70.52	68.65	67.09	16.42	102.33	35.50	113.40	64.35 to 74.80	672,980	451,470	

54 Knox
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

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 Avg. Abs. Dev : 11.58
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 95% Mean C.I. : 64.85 to 72.45

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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
<u> Dry </u>											
County	4	72.79	68.39	66.83	09.69	102.33	51.61	76.38	N/A	858,439	573,698
1	3	71.07	65.73	65.57	10.74	100.24	51.61	74.51	N/A	1,011,251	663,085
3	1	76.38	76.38	76.38	00.00	100.00	76.38	76.38	N/A	400,000	305,535
<u> Grass </u>											
County	21	70.25	70.57	68.19	17.17	103.49	44.34	113.40	57.80 to 79.57	362,430	247,140
2	19	70.25	70.42	67.77	18.45	103.91	44.34	113.40	57.21 to 80.99	328,686	222,744
3	2	72.00	72.00	70.12	04.93	102.68	68.45	75.55	N/A	683,000	478,908
<u> ALL </u>	62	70.52	68.65	67.09	16.42	102.33	35.50	113.40	64.35 to 74.80	672,980	451,470

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
<u> Irrigated </u>											
County	7	70.78	73.60	69.77	11.16	105.49	62.30	106.75	62.30 to 106.75	1,379,927	962,811
1	4	71.24	79.29	74.86	13.95	105.92	67.92	106.75	N/A	1,301,248	974,148
2	1	64.35	64.35	64.35	00.00	100.00	64.35	64.35	N/A	900,000	579,105
3	2	66.86	66.86	63.69	06.82	104.98	62.30	71.41	N/A	1,777,250	1,131,990
<u> Dry </u>											
County	10	71.41	68.78	64.99	15.10	105.83	35.50	90.44	51.61 to 84.98	737,789	479,513
1	5	71.07	68.53	66.23	13.34	103.47	51.61	84.98	N/A	776,420	514,218
2	2	80.97	80.97	86.57	11.71	93.53	71.49	90.44	N/A	494,750	428,303
3	3	71.32	61.07	54.56	19.11	111.93	35.50	76.38	N/A	835,429	455,810
<u> Grass </u>											
County	24	70.25	69.92	68.22	16.44	102.49	44.34	113.40	57.80 to 75.91	383,383	261,537
2	22	70.25	69.73	67.89	17.48	102.71	44.34	113.40	57.21 to 79.57	356,145	241,776
3	2	72.00	72.00	70.12	04.93	102.68	68.45	75.55	N/A	683,000	478,908
<u> ALL </u>	62	70.52	68.65	67.09	16.42	102.33	35.50	113.40	64.35 to 74.80	672,980	451,470

Knox County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5,575	5,575	5,379	5,373	5,245	5,245	4,992	4,987	5,220
Cedar	1	5,785	5,785	5,725	5,725	5,135	5,135	4,675	4,675	5,236
Pierce	1	5,992	5,782	5,405	5,325	5,231	4,965	4,029	3,824	5,102
Knox	3	5,457	5,515	5,424	5,425	5,148	4,911	4,221	4,058	4,790
Knox	2	4,314	4,140	4,014	3,981	3,735	3,640	3,353	3,215	3,891
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,106
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,328	2,151	3,264
Antelope	1	5,000	4,996	4,995	4,988	4,200	4,000	4,000	3,800	4,654

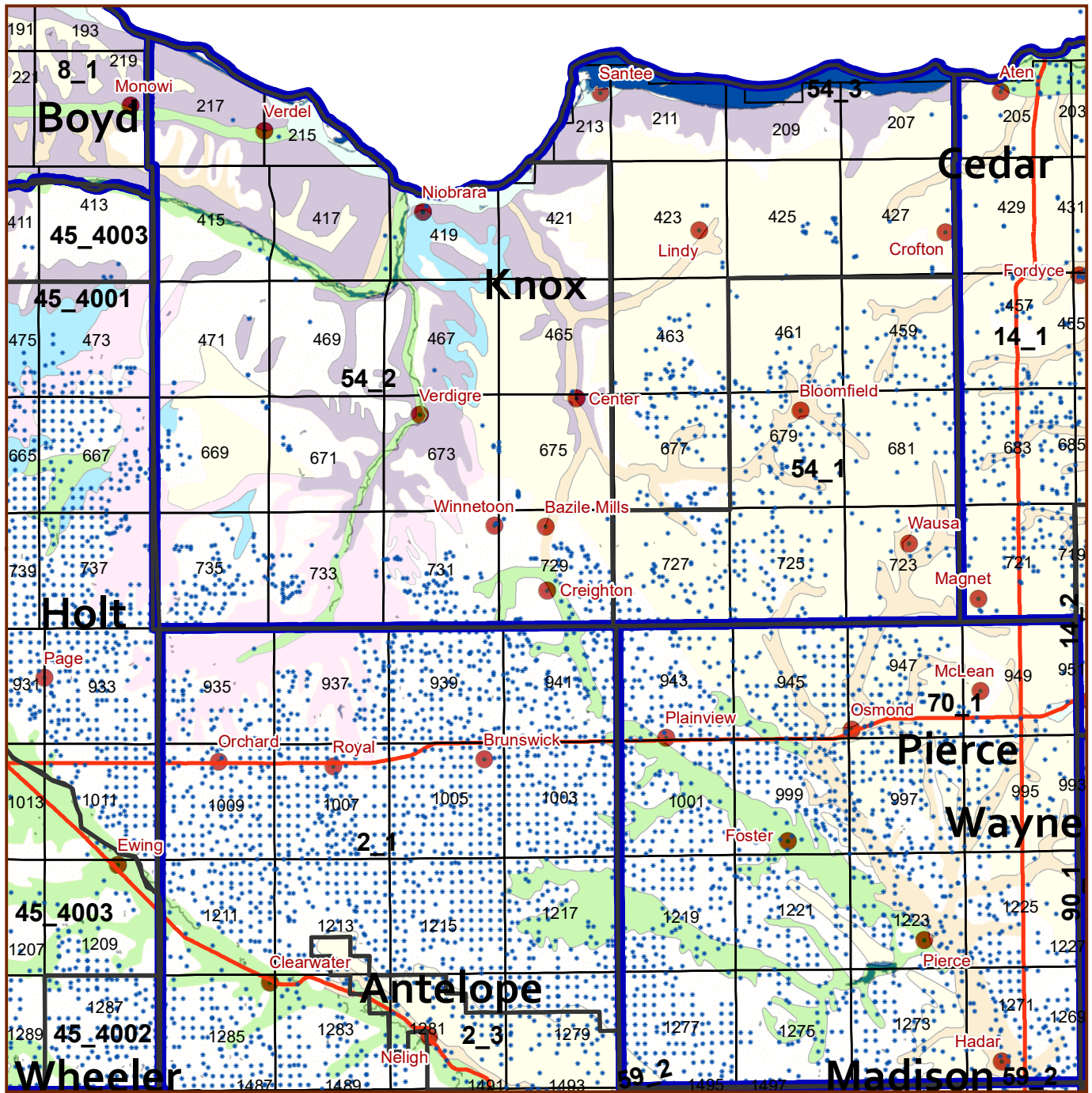
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	5,140	5,140	4,940	4,725	4,605	4,315	4,075	4,035	4,615
Cedar	1	4,984	4,985	4,945	4,945	4,934	4,935	4,055	4,055	4,628
Pierce	1	4,900	4,750	4,475	4,265	3,705	3,590	2,500	2,185	3,983
Knox	3	4,585	4,480	4,285	4,235	4,080	3,865	3,470	2,900	3,917
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Holt	1	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,372
Antelope	1	3,400	3,350	3,000	3,000	2,100	2,100	1,975	1,800	2,789

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1,696	1,698	1,696	1,698	1,680	1,680	n/a	1,680	1,696
Cedar	1	2,641	2,640	2,406	2,408	2,185	2,187	1,950	1,950	2,450
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,012
Knox	3	1,530	1,533	1,533	1,531	1,520	1,522	1,520	1,520	1,529
Knox	2	1,567	1,566	1,568	1,565	1,550	1,550	1,559	1,550	1,562
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Holt	1	1,335	1,511	1,432	1,295	1,170	1,091	1,070	1,116	1,279
Antelope	1	1,175	1,175	1,175	1,150	1,150	1,150	1,125	1,125	1,163

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1,695	600	250
Cedar	1	1,947	1,067	601
Pierce	1	3,558	979	150
Knox	3	1,529	600	250
Knox	2	1,564	600	250
Boyd	1	n/a	n/a	591
Holt	3	1,445	500	250
Holt	1	1,434	500	250
Antelope	1	1,650	500	148

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

KNOX COUNTY



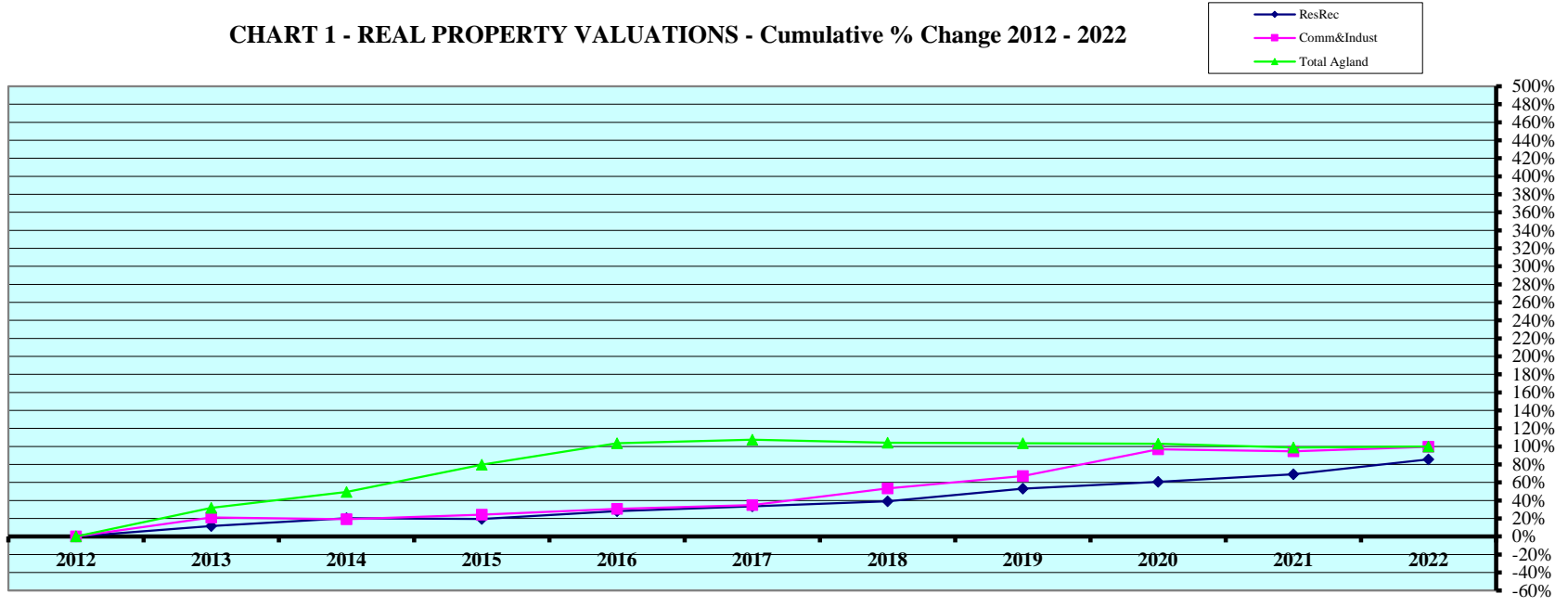
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	199,200,795	-	-	-	44,388,395	-	-	-	768,450,220	-	-	-
2013	222,219,950	23,019,155	11.56%	11.56%	53,740,720	9,352,325	21.07%	21.07%	1,012,430,010	243,979,790	31.75%	31.75%
2014	239,739,260	17,519,310	7.88%	20.35%	52,956,510	-784,210	-1.46%	19.30%	1,147,475,650	135,045,640	13.34%	49.32%
2015	238,150,835	-1,588,425	-0.66%	19.55%	55,107,420	2,150,910	4.06%	24.15%	1,381,378,940	233,903,290	20.38%	79.76%
2016	255,173,380	17,022,545	7.15%	28.10%	58,002,725	2,895,305	5.25%	30.67%	1,565,047,365	183,668,425	13.30%	103.66%
2017	266,120,795	10,947,415	4.29%	33.59%	59,828,965	1,826,240	3.15%	34.79%	1,594,466,755	29,419,390	1.88%	107.49%
2018	277,222,840	11,102,045	4.17%	39.17%	68,079,140	8,250,175	13.79%	53.37%	1,568,898,245	-25,568,510	-1.60%	104.16%
2019	305,006,230	27,783,390	10.02%	53.11%	74,196,570	6,117,430	8.99%	67.15%	1,563,804,805	-5,093,440	-0.32%	103.50%
2020	320,163,510	15,157,280	4.97%	60.72%	87,323,230	13,126,660	17.69%	96.73%	1,558,927,160	-4,877,645	-0.31%	102.87%
2021	337,028,400	16,864,890	5.27%	69.19%	86,325,945	-997,285	-1.14%	94.48%	1,527,709,725	-31,217,435	-2.00%	98.80%
2022	369,811,985	32,783,585	9.73%	85.65%	88,594,850	2,268,905	2.63%	99.59%	1,536,302,535	8,592,810	0.56%	99.92%

Rate Annual %chg: Residential & Recreational **6.38%**

Commercial & Industrial **7.16%**

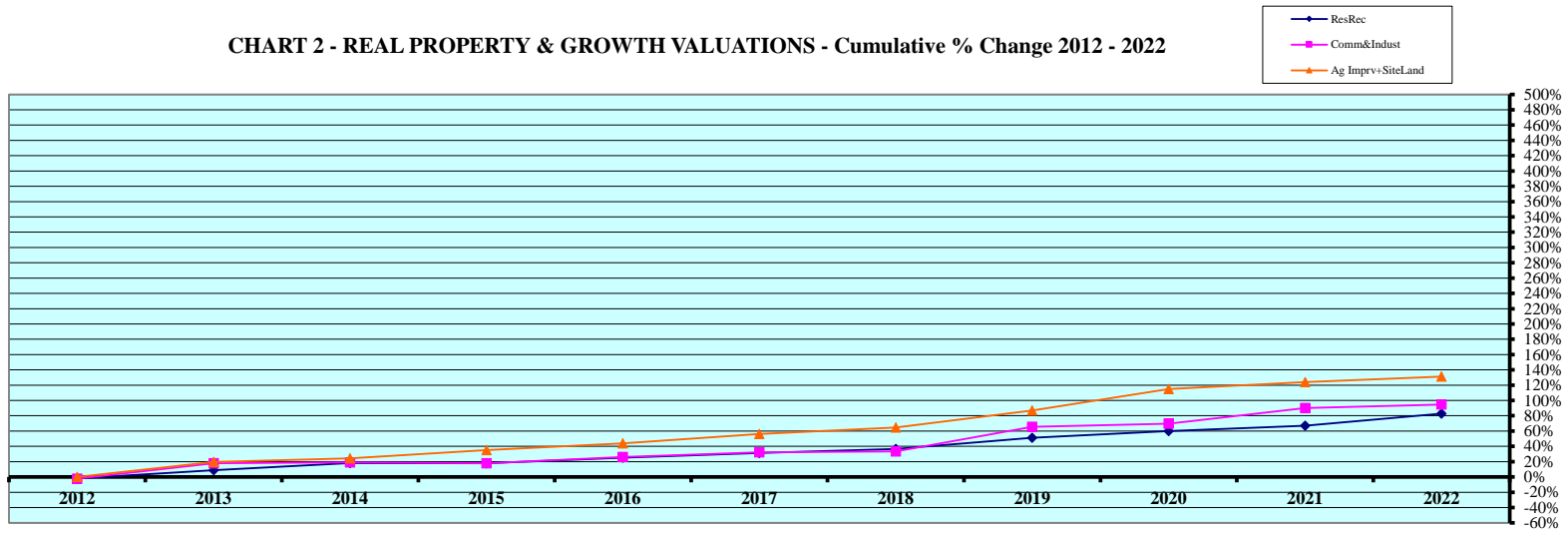
Agricultural Land **7.17%**

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

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	199,200,795	3,794,310	1.90%	195,406,485	-	-1.90%	44,388,395	972,515	2.19%	43,415,880	-	-2.19%	
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	8.94%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	17.99%	
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	18.11%	52,956,510	129,876	0.25%	52,826,634	-1.70%	19.01%	
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	17.88%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	17.78%	
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	25.18%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	26.19%	
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	31.20%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	32.34%	
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	36.70%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	33.43%	
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	51.09%	74,196,570	727,285	0.98%	73,469,285	7.92%	65.51%	
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	60.07%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	69.72%	
2021	337,028,400	4,333,535	1.29%	332,694,865	3.91%	67.01%	86,325,945	1,949,690	2.26%	84,376,255	-3.37%	90.09%	
2022	369,811,985	5,714,630	1.55%	364,097,355	8.03%	82.78%	88,594,850	2,202,170	2.49%	86,392,680	0.08%	94.63%	
Rate Ann%chg	6.38%			Resid & Recreat w/o growth			7.16%			C & I w/o growth			2.31%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-	-
2013	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	19.62%
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	24.38%
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	35.13%
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	43.86%
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	56.04%
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	64.77%
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	86.89%
2020	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	114.96%
2021	101,879,635	71,596,065	173,475,700	4,356,995	2.51%	169,118,705	2.11%	123.92%
2022	104,221,475	73,461,090	177,682,565	3,075,435	1.73%	174,607,130	0.65%	131.18%
Rate Ann%chg	7.84%	10.72%	8.93%	Ag Imprv+Site w/o growth			5.98%	

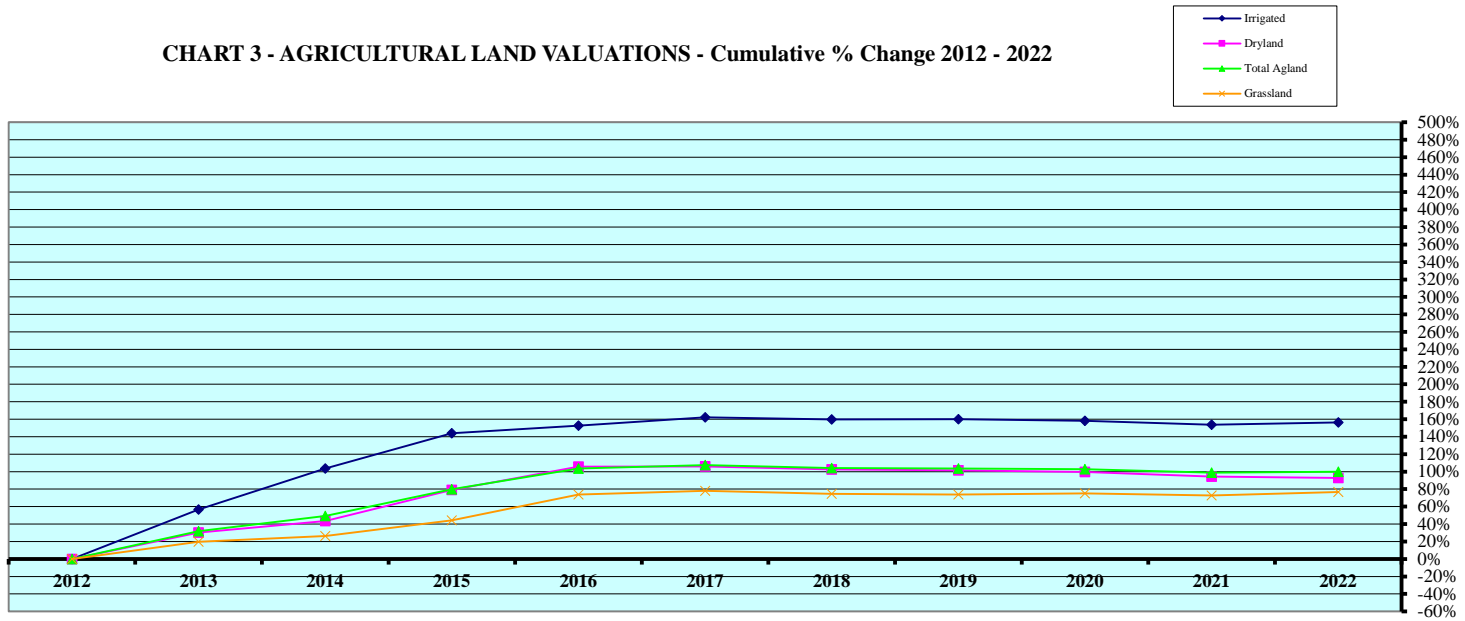
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 54
County KNOX

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	153,015,465	-	-	-	349,589,615	-	-	-	263,907,040	-	-	-
2013	239,590,755	86,575,290	56.58%	56.58%	455,001,045	105,411,430	30.15%	30.15%	316,130,185	52,223,145	19.79%	19.79%
2014	311,405,300	71,814,545	29.97%	103.51%	501,233,990	46,232,945	10.16%	43.38%	333,088,580	16,958,395	5.36%	26.21%
2015	373,268,040	61,862,740	19.87%	143.94%	625,633,865	124,399,875	24.82%	78.96%	380,667,895	47,579,315	14.28%	44.24%
2016	386,450,725	13,182,685	3.53%	152.56%	718,867,645	93,233,780	14.90%	105.63%	458,547,435	77,879,540	20.46%	73.75%
2017	401,205,060	14,754,335	3.82%	162.20%	719,905,340	1,037,695	0.14%	105.93%	469,900,440	11,353,005	2.48%	78.06%
2018	397,414,705	-3,790,355	-0.94%	159.72%	707,970,830	-11,934,510	-1.66%	102.51%	460,497,435	-9,403,005	-2.00%	74.49%
2019	397,734,630	319,925	0.08%	159.93%	704,349,650	-3,621,180	-0.51%	101.48%	458,681,230	-1,816,205	-0.39%	73.80%
2020	395,004,095	-2,730,535	-0.69%	158.15%	698,314,940	-6,034,710	-0.86%	99.75%	462,083,915	3,402,685	0.74%	75.09%
2021	388,112,625	-6,891,470	-1.74%	153.64%	679,861,170	-18,453,770	-2.64%	94.47%	456,120,770	-5,963,145	-1.29%	72.83%
2022	392,357,515	4,244,890	1.09%	156.42%	673,904,975	-5,956,195	-0.88%	92.77%	466,374,315	10,253,545	2.25%	76.72%

Rate Ann.%chg: Irrigated **9.87%** Dryland **6.78%** Grassland **5.86%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	1,595,190	-	-	-	342,910	-	-	-	768,450,220	-	-	-
2013	1,362,365	-232,825	-14.60%	-14.60%	345,660	2,750	0.80%	0.80%	1,012,430,010	243,979,790	31.75%	31.75%
2014	1,407,445	45,080	3.31%	-11.77%	340,335	-5,325	-1.54%	-0.75%	1,147,475,650	135,045,640	13.34%	49.32%
2015	1,460,630	53,185	3.78%	-8.44%	348,510	8,175	2.40%	1.63%	1,381,378,940	233,903,290	20.38%	79.76%
2016	833,250	-627,380	-42.95%	-47.76%	348,310	-200	-0.06%	1.57%	1,565,047,365	183,668,425	13.30%	103.66%
2017	647,020	-186,230	-22.35%	-59.44%	2,808,895	2,460,585	706.44%	719.13%	1,594,466,755	29,419,390	1.88%	107.49%
2018	725,620	78,600	12.15%	-54.51%	2,289,655	-519,240	-18.49%	567.71%	1,568,898,245	-25,568,510	-1.60%	104.16%
2019	737,995	12,375	1.71%	-53.74%	2,301,300	11,645	0.51%	571.11%	1,563,804,805	-5,093,440	-0.32%	103.50%
2020	835,570	97,575	13.22%	-47.62%	2,688,640	387,340	16.83%	684.07%	1,558,927,160	-4,877,645	-0.31%	102.87%
2021	833,320	-2,250	-0.27%	-47.76%	2,781,840	93,200	3.47%	711.24%	1,527,709,725	-31,217,435	-2.00%	98.80%
2022	841,575	8,255	0.99%	-47.24%	2,824,155	42,315	1.52%	723.58%	1,536,302,535	8,592,810	0.56%	99.92%

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

Rate Ann.%chg: Total Agric Land **7.17%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	152,554,725	65,990	2,312			349,793,475	209,276	1,671			264,706,510	354,899	746		
2013	240,203,100	72,811	3,299	42.70%	42.70%	454,106,835	214,202	2,120	26.84%	26.84%	316,267,390	341,248	927	24.26%	24.26%
2014	310,199,265	77,851	3,985	20.78%	72.36%	500,843,935	211,030	2,373	11.95%	41.99%	333,018,285	337,893	986	6.34%	32.14%
2015	372,345,820	84,327	4,415	10.82%	91.00%	626,371,020	211,132	2,967	25.00%	77.49%	381,092,150	331,684	1,149	16.58%	54.04%
2016	386,396,950	86,703	4,457	0.93%	92.77%	718,648,080	208,820	3,441	16.00%	105.90%	458,307,820	330,939	1,385	20.53%	85.67%
2017	402,068,625	87,478	4,596	3.13%	98.82%	720,164,330	206,313	3,491	1.43%	108.84%	468,293,655	329,451	1,421	2.64%	90.58%
2018	396,324,330	86,991	4,556	-0.88%	97.07%	707,921,130	206,069	3,435	-1.58%	105.53%	460,963,385	329,815	1,398	-1.67%	87.39%
2019	398,969,780	87,610	4,554	-0.04%	96.99%	706,375,155	205,593	3,436	0.01%	105.56%	458,947,200	328,279	1,398	0.03%	87.44%
2020	394,719,600	87,350	4,519	-0.77%	95.47%	699,654,190	204,796	3,416	-0.57%	104.39%	462,103,275	328,896	1,405	0.50%	88.37%
2021	388,204,030	87,884	4,417	-2.25%	91.07%	680,472,485	203,061	3,351	-1.91%	100.49%	455,225,525	327,341	1,391	-1.02%	86.45%
2022	392,491,310	88,545	4,433	0.35%	91.74%	675,826,815	202,795	3,333	-0.55%	99.38%	464,379,550	325,440	1,427	2.61%	91.31%

Rate Annual %chg Average Value/Acre: 6.73%

7.14%

6.70%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	1,748,855	16,133	108			940,385	9,648	97			769,743,950	655,945	1,173		
2013	1,355,365	15,739	86	-20.56%	-20.56%	1,033,660	9,658	107	9.80%	9.80%	1,012,966,350	653,658	1,550	32.06%	32.06%
2014	1,406,390	15,688	90	4.10%	-17.30%	1,050,955	9,757	108	0.64%	10.51%	1,146,518,830	652,219	1,758	13.43%	49.80%
2015	1,457,300	15,589	93	4.28%	-13.76%	1,143,830	10,114	113	4.99%	16.02%	1,382,410,120	652,847	2,118	20.46%	80.45%
2016	1,611,815	15,586	103	10.62%	-4.60%	1,320,685	10,169	130	14.84%	33.24%	1,566,285,350	652,217	2,401	13.41%	104.64%
2017	631,370	4,321	146	41.29%	34.78%	3,912,505	13,313	294	126.29%	201.50%	1,595,070,485	640,876	2,489	3.64%	112.09%
2018	722,510	4,815	150	2.69%	38.41%	3,446,355	13,397	257	-12.47%	163.91%	1,569,377,710	641,087	2,448	-1.64%	108.61%
2019	739,525	4,929	150	0.00%	38.41%	3,449,085	13,350	258	0.44%	165.06%	1,568,480,745	639,761	2,452	0.15%	108.92%
2020	800,825	5,337	150	0.01%	38.42%	3,793,155	13,365	284	9.85%	191.16%	1,561,071,045	639,745	2,440	-0.47%	107.94%
2021	835,755	5,570	150	0.00%	38.41%	3,827,960	14,120	271	-4.48%	178.12%	1,528,565,755	637,976	2,396	-1.81%	104.17%
2022	1,953,125	13,017	150	0.00%	38.41%	2,825,220	6,727	420	54.91%	330.85%	1,537,476,020	636,524	2,415	0.81%	105.83%

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Rate Annual %chg Average Value/Acre: 7.49%

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

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,391	KNOX	104,825,798	14,876,954	2,380,541	202,200,560	88,594,850	0	167,611,425	1,536,302,535	104,221,475	73,461,090	0	2,294,475,228
cnty sectorvalue % of total value:		4.57%	0.65%	0.10%	8.81%	3.86%		7.31%	66.96%	4.54%	3.20%		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	42,722	5,916	958	1,643,165	90,480	0	0	0	0	0	0	1,783,241
0.35%	%sector of county sector	0.04%	0.04%	0.04%	0.81%	0.10%							0.08%
	%sector of municipality	2.40%	0.33%	0.05%	92.14%	5.07%							100.00%
1,028	BLOOMFIELD	1,586,170	2,624,656	399,674	29,844,025	14,465,260	0	0	0	0	0	0	48,919,785
12.25%	%sector of county sector	1.51%	17.64%	16.79%	14.76%	16.33%							2.13%
	%sector of municipality	3.24%	5.37%	0.82%	61.01%	29.57%							100.00%
94	CENTER	32,213	182,991	29,649	1,450,250	341,495	0	0	0	0	0	0	2,036,598
1.12%	%sector of county sector	0.03%	1.23%	1.25%	0.72%	0.39%							0.09%
	%sector of municipality	1.58%	8.99%	1.46%	71.21%	16.77%							100.00%
1,154	CREIGHTON	1,737,585	816,475	112,051	36,617,565	6,371,515	0	0	0	0	0	0	45,655,191
13.75%	%sector of county sector	1.66%	5.49%	4.71%	18.11%	7.19%							1.99%
	%sector of municipality	3.81%	1.79%	0.25%	80.20%	13.96%							100.00%
726	CROFTON	1,428,946	717,881	102,790	32,837,230	5,949,945	0	0	0	0	0	0	41,036,792
8.65%	%sector of county sector	1.36%	4.83%	4.32%	16.24%	6.72%							1.79%
	%sector of municipality	3.48%	1.75%	0.25%	80.02%	14.50%							100.00%
370	NIOBRARA	618,956	435,375	70,542	11,408,080	3,088,565	0	0	0	0	0	0	15,621,518
4.41%	%sector of county sector	0.59%	2.93%	2.96%	5.64%	3.49%							0.68%
	%sector of municipality	3.96%	2.79%	0.45%	73.03%	19.77%							100.00%
346	SANTEE	32,194	25,434	4,033	252,740	0	0	0	0	0	0	0	314,401
4.12%	%sector of county sector	0.03%	0.17%	0.17%	0.12%								0.01%
	%sector of municipality	10.24%	8.09%	1.28%	80.39%								100.00%
30	VERDEL	42,505	0	0	740,925	94,885	0	63,840	0	0	0	0	942,155
0.36%	%sector of county sector	0.04%			0.37%	0.11%		0.04%					0.04%
	%sector of municipality	4.51%			78.64%	10.07%		6.78%					100.00%
575	VERDIGRE	2,352,612	430,021	69,674	14,789,250	3,062,155	0	0	0	0	0	0	20,703,712
6.85%	%sector of county sector	2.24%	2.89%	2.93%	7.31%	3.46%							0.90%
	%sector of municipality	11.36%	2.08%	0.34%	71.43%	14.79%							100.00%
634	WAUSA	2,282,712	932,466	139,008	17,706,395	3,274,725	0	0	0	0	0	0	24,335,306
7.56%	%sector of county sector	2.18%	6.27%	5.84%	8.76%	3.70%							1.06%
	%sector of municipality	9.38%	3.83%	0.57%	72.76%	13.46%							100.00%
68	WINNETOON	144,474	169,119	27,402	1,445,660	357,950	0	0	0	0	0	0	2,144,605
0.81%	%sector of county sector	0.14%	1.14%	1.15%	0.71%	0.40%							0.09%
	%sector of municipality	6.74%	7.89%	1.28%	67.41%	16.69%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,055	Total Municipalities	10,301,090	6,340,335	955,781	148,735,294	37,096,977	0	63,840	0	0	0	0	203,493,315
60.24%	%all municip.sectors of cnty	9.83%	42.62%	40.15%	73.56%	41.87%		0.04%					8.87%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 11,206	Value : 2,321,543,830	Growth 11,344,190	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	343	3,130,425	15	25,695	7	41,390	365	3,197,510	
02. Res Improve Land	2,217	25,047,185	96	2,674,140	255	7,904,040	2,568	35,625,365	
03. Res Improvements	2,251	146,724,770	100	14,105,875	290	34,801,325	2,641	195,631,970	
04. Res Total	2,594	174,902,380	115	16,805,710	297	42,746,755	3,006	234,454,845	2,587,450
% of Res Total	86.29	74.60	3.83	7.17	9.88	18.23	26.82	10.10	22.81
05. Com UnImp Land	63	189,120	6	66,720	14	343,290	83	599,130	
06. Com Improve Land	465	2,002,615	30	483,990	39	5,836,555	534	8,323,160	
07. Com Improvements	469	35,057,185	34	3,464,115	57	42,380,530	560	80,901,830	
08. Com Total	532	37,248,920	40	4,014,825	71	48,560,375	643	89,824,120	537,005
% of Com Total	82.74	41.47	6.22	4.47	11.04	54.06	5.74	3.87	4.73
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	10,115	1,212	26,400,535	1,213	26,410,650	
14. Rec Improve Land	0	0	3	157,790	747	33,462,630	750	33,620,420	
15. Rec Improvements	0	0	5	172,965	773	125,435,180	778	125,608,145	
16. Rec Total	0	0	6	340,870	1,985	185,298,345	1,991	185,639,215	2,977,265
% of Rec Total	0.00	0.00	0.30	0.18	99.70	99.82	17.77	8.00	26.24
Res & Rec Total	2,594	174,902,380	121	17,146,580	2,282	228,045,100	4,997	420,094,060	5,564,715
% of Res & Rec Total	51.91	41.63	2.42	4.08	45.67	54.28	44.59	18.10	49.05
Com & Ind Total	532	37,248,920	40	4,014,825	71	48,560,375	643	89,824,120	537,005
% of Com & Ind Total	82.74	41.47	6.22	4.47	11.04	54.06	5.74	3.87	4.73
17. Taxable Total	3,126	212,151,300	161	21,161,405	2,353	276,605,475	5,640	509,918,180	6,101,720
% of Taxable Total	55.43	41.60	2.85	4.15	41.72	54.25	50.33	21.96	53.79

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	1,324,425	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	1,324,425
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,324,425

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	401	82	769	1,252

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	231	44,936,035	3,871	1,088,544,180	4,102	1,133,480,215
28. Ag-Improved Land	0	0	110	29,551,115	1,299	493,938,500	1,409	523,489,615
29. Ag Improvements	0	0	111	12,334,150	1,353	142,321,670	1,464	154,655,820

30. Ag Total				5,566	1,811,625,650
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	0	0.00	0	80	84.00	1,660,000	
33. HomeSite Improvements	0	0.00	0	83	83.00	9,401,865	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	25	40.26	80,520	
36. FarmSite Improv Land	0	0.00	0	99	398.99	797,980	
37. FarmSite Improvements	0	0.00	0	81	0.00	2,932,285	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	402.20	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	140,680	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	12.00	230,000	13	14.00	270,000	
32. HomeSite Improv Land	881	930.93	18,151,100	961	1,014.93	19,811,100	
33. HomeSite Improvements	1,004	923.93	87,640,675	1,087	1,006.93	97,042,540	5,242,470
34. HomeSite Total				1,100	1,028.93	117,123,640	
35. FarmSite UnImp Land	268	639.34	1,277,680	293	679.60	1,358,200	
36. FarmSite Improv Land	1,223	6,585.08	13,166,200	1,322	6,984.07	13,964,180	
37. FarmSite Improvements	1,019	0.00	54,680,995	1,100	0.00	57,613,280	0
38. FarmSite Total				1,393	7,663.67	72,935,660	
39. Road & Ditches	0	9,738.33	0	0	10,140.53	0	
40. Other- Non Ag Use	0	8,632.47	4,410,765	0	8,991.33	4,551,445	
41. Total Section VI				2,493	27,824.46	194,610,745	5,242,470

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	18	2,038.79	1,515,775	18	2,038.79	1,515,775

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	7	516.33	726,135	7	516.33	726,135
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,887.18	4.54%	10,521,045	4.85%	5,575.01
46. 1A	1,700.94	4.09%	9,482,765	4.37%	5,575.01
47. 2A1	2,866.50	6.90%	15,419,650	7.11%	5,379.26
48. 2A	16,190.62	38.96%	86,986,820	40.11%	5,372.67
49. 3A1	410.20	0.99%	2,151,490	0.99%	5,244.98
50. 3A	77.46	0.19%	406,275	0.19%	5,244.97
51. 4A1	15,014.17	36.13%	74,945,775	34.55%	4,991.67
52. 4A	3,405.50	8.20%	16,981,535	7.83%	4,986.50
53. Total	41,552.57	100.00%	216,895,355	100.00%	5,219.78
Dry					
54. 1D1	2,916.32	3.59%	14,989,890	4.00%	5,140.00
55. 1D	28,498.21	35.13%	146,480,875	39.12%	5,140.00
56. 2D1	5,978.64	7.37%	29,534,470	7.89%	4,940.00
57. 2D	7,585.16	9.35%	35,840,060	9.57%	4,725.02
58. 3D1	168.06	0.21%	773,920	0.21%	4,605.02
59. 3D	1,616.28	1.99%	6,974,270	1.86%	4,315.01
60. 4D1	28,930.15	35.66%	117,890,600	31.49%	4,075.01
61. 4D	5,431.63	6.70%	21,916,545	5.85%	4,034.98
62. Total	81,124.45	100.00%	374,400,630	100.00%	4,615.14
Grass					
63. 1G1	8,321.30	30.42%	14,113,975	30.44%	1,696.13
64. 1G	5,940.89	21.72%	10,078,420	21.74%	1,696.45
65. 2G1	2,683.78	9.81%	4,550,715	9.81%	1,695.64
66. 2G	9,133.49	33.39%	15,485,195	33.40%	1,695.43
67. 3G1	1,054.87	3.86%	1,768,590	3.81%	1,676.60
68. 3G	95.07	0.35%	159,720	0.34%	1,680.03
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	126.42	0.46%	212,380	0.46%	1,679.96
71. Total	27,355.82	100.00%	46,368,995	100.00%	1,695.03
Irrigated Total					
	41,552.57	27.35%	216,895,355	33.95%	5,219.78
Dry Total					
	81,124.45	53.40%	374,400,630	58.60%	4,615.14
Grass Total					
	27,355.82	18.01%	46,368,995	7.26%	1,695.03
72. Waste	501.46	0.33%	125,610	0.02%	250.49
73. Other	1,388.05	0.91%	1,083,595	0.17%	780.66
74. Exempt	1,059.50	0.70%	0	0.00%	0.00
75. Market Area Total	151,922.35	100.00%	638,874,185	100.00%	4,205.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,433.01	17.76%	23,437,700	19.69%	4,313.94
46. 1A	2,803.05	9.16%	11,605,405	9.75%	4,140.28
47. 2A1	1,613.58	5.27%	6,476,915	5.44%	4,014.00
48. 2A	11,455.18	37.45%	45,602,655	38.31%	3,980.96
49. 3A1	2,603.37	8.51%	9,723,570	8.17%	3,734.99
50. 3A	261.53	0.85%	951,960	0.80%	3,639.96
51. 4A1	4,310.62	14.09%	14,455,230	12.14%	3,353.40
52. 4A	2,110.83	6.90%	6,785,365	5.70%	3,214.55
53. Total	30,591.17	100.00%	119,038,800	100.00%	3,891.28
Dry					
54. 1D1	7,315.71	10.13%	17,996,185	12.43%	2,459.94
55. 1D	14,682.14	20.34%	35,162,935	24.29%	2,394.95
56. 2D1	5,743.22	7.95%	11,601,330	8.01%	2,020.00
57. 2D	18,162.81	25.16%	34,145,980	23.58%	1,879.99
58. 3D1	3,476.84	4.82%	6,345,260	4.38%	1,825.01
59. 3D	1,119.43	1.55%	1,964,610	1.36%	1,755.01
60. 4D1	14,160.50	19.61%	24,568,455	16.97%	1,735.00
61. 4D	7,537.23	10.44%	13,001,825	8.98%	1,725.01
62. Total	72,197.88	100.00%	144,786,580	100.00%	2,005.41
Grass					
63. 1G1	20,518.32	9.02%	31,647,635	9.28%	1,542.41
64. 1G	32,265.47	14.18%	49,109,245	14.40%	1,522.04
65. 2G1	61,859.50	27.19%	92,713,380	27.18%	1,498.77
66. 2G	47,675.06	20.96%	71,950,475	21.10%	1,509.18
67. 3G1	37,329.39	16.41%	55,063,930	16.14%	1,475.08
68. 3G	26,372.08	11.59%	38,361,065	11.25%	1,454.61
69. 4G1	586.28	0.26%	897,165	0.26%	1,530.27
70. 4G	872.93	0.38%	1,332,265	0.39%	1,526.20
71. Total	227,479.03	100.00%	341,075,160	100.00%	1,499.37
Irrigated Total					
	30,591.17	8.89%	119,038,800	19.56%	3,891.28
Dry Total					
	72,197.88	20.98%	144,786,580	23.78%	2,005.41
Grass Total					
	227,479.03	66.10%	341,075,160	56.03%	1,499.37
72. Waste	4,081.29	1.19%	1,021,105	0.17%	250.19
73. Other	9,773.81	2.84%	2,811,910	0.46%	287.70
74. Exempt	14,966.04	4.35%	0	0.00%	0.00
75. Market Area Total	344,123.18	100.00%	608,733,555	100.00%	1,768.94

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	670.54	3.95%	3,658,820	4.51%	5,456.53
46. 1A	403.61	2.38%	2,225,915	2.74%	5,515.01
47. 2A1	817.39	4.82%	4,433,570	5.46%	5,424.06
48. 2A	6,066.39	35.78%	32,913,100	40.53%	5,425.48
49. 3A1	430.82	2.54%	2,217,955	2.73%	5,148.22
50. 3A	2.86	0.02%	14,045	0.02%	4,910.84
51. 4A1	6,096.10	35.95%	25,731,815	31.69%	4,221.03
52. 4A	2,467.24	14.55%	10,011,205	12.33%	4,057.65
53. Total	16,954.95	100.00%	81,206,425	100.00%	4,789.54
Dry					
54. 1D1	3,509.74	7.35%	16,092,190	8.60%	4,585.01
55. 1D	12,641.77	26.46%	56,635,095	30.26%	4,480.00
56. 2D1	3,815.04	7.99%	16,347,495	8.73%	4,285.01
57. 2D	6,677.87	13.98%	28,280,845	15.11%	4,235.01
58. 3D1	172.85	0.36%	705,235	0.38%	4,080.04
59. 3D	394.15	0.82%	1,523,400	0.81%	3,865.03
60. 4D1	13,910.92	29.12%	48,271,020	25.79%	3,470.01
61. 4D	6,654.61	13.93%	19,298,370	10.31%	2,900.00
62. Total	47,776.95	100.00%	187,153,650	100.00%	3,917.24
Grass					
63. 1G1	10,440.66	15.41%	15,821,080	15.89%	1,515.33
64. 1G	8,929.61	13.18%	13,371,260	13.43%	1,497.41
65. 2G1	14,521.13	21.43%	20,778,095	20.86%	1,430.89
66. 2G	16,324.53	24.09%	24,556,745	24.66%	1,504.28
67. 3G1	13,933.94	20.57%	19,846,380	19.93%	1,424.32
68. 3G	3,240.94	4.78%	4,670,550	4.69%	1,441.11
69. 4G1	36.21	0.05%	53,345	0.05%	1,473.21
70. 4G	326.81	0.48%	490,015	0.49%	1,499.39
71. Total	67,753.83	100.00%	99,587,470	100.00%	1,469.84
Irrigated Total					
Irrigated Total	16,954.95	12.44%	81,206,425	21.98%	4,789.54
Dry Total					
Dry Total	47,776.95	35.05%	187,153,650	50.66%	3,917.24
Grass Total					
Grass Total	67,753.83	49.71%	99,587,470	26.96%	1,469.84
72. Waste	998.40	0.73%	249,860	0.07%	250.26
73. Other	2,813.26	2.06%	1,209,760	0.33%	430.02
74. Exempt	15,255.53	11.19%	0	0.00%	0.00
75. Market Area Total	136,297.39	100.00%	369,407,165	100.00%	2,710.30

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,053.15	19,144,875	85,045.54	397,995,705	89,098.69	417,140,580
77. Dry Land	0.00	0	11,127.29	36,973,950	189,971.99	669,366,910	201,099.28	706,340,860
78. Grass	0.00	0	10,125.57	15,401,010	312,463.11	471,630,615	322,588.68	487,031,625
79. Waste	0.00	0	335.07	83,905	5,246.08	1,312,670	5,581.15	1,396,575
80. Other	0.00	0	555.63	164,230	13,419.49	4,941,035	13,975.12	5,105,265
81. Exempt	21.71	0	1,938.28	0	29,321.08	0	31,281.07	0
82. Total	0.00	0	26,196.71	71,767,970	606,146.21	1,545,246,935	632,342.92	1,617,014,905

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	89,098.69	14.09%	417,140,580	25.80%	4,681.78
Dry Land	201,099.28	31.80%	706,340,860	43.68%	3,512.40
Grass	322,588.68	51.01%	487,031,625	30.12%	1,509.76
Waste	5,581.15	0.88%	1,396,575	0.09%	250.23
Other	13,975.12	2.21%	5,105,265	0.32%	365.31
Exempt	31,281.07	4.95%	0	0.00%	0.00
Total	632,342.92	100.00%	1,617,014,905	100.00%	2,557.18

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	23	228,705	22	359,970	22	1,284,340	45	1,873,015	48,300
83.2 Bloomfield	55	493,735	461	4,830,980	463	27,299,230	518	32,623,945	59,435
83.3 Center	15	52,440	51	294,690	52	1,677,450	67	2,024,580	1,665
83.4 Creighton	65	548,310	567	7,756,255	569	35,181,870	634	43,486,435	276,525
83.5 Crofton	39	484,630	330	5,572,375	336	33,912,635	375	39,969,640	550,995
83.6 Devils Nest	713	3,319,740	29	340,690	29	3,763,740	742	7,424,170	41,000
83.7 Lake	430	11,655,845	701	25,881,675	723	118,292,650	1,153	155,830,170	2,799,790
83.8 Niobrara	21	201,370	180	1,881,320	196	11,133,980	217	13,216,670	249,120
83.9 Rural	44	3,188,715	352	13,978,800	398	50,953,575	442	68,121,090	939,250
83.10 Santee	1	1,220	7	10,565	7	287,480	8	299,265	17,865
83.11 Verdel	34	116,705	30	111,105	30	885,320	64	1,113,130	6,990
83.12 Verdigre	25	205,850	254	1,627,185	260	15,067,600	285	16,900,635	141,765
83.13 Wausa	42	375,000	274	2,457,900	274	18,687,435	316	21,520,335	294,105
83.14 Winnetoon	23	366,180	42	164,305	42	1,060,615	65	1,591,100	0
83.15 [none]	48	8,369,715	18	3,977,970	18	1,752,195	66	14,099,880	137,910
84 Residential Total	1,578	29,608,160	3,318	69,245,785	3,419	321,240,115	4,997	420,094,060	5,564,715

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	900	2	89,580	2	90,480	0
85.2	Bloomfield	9	33,035	103	541,285	105	13,969,985	114	14,544,305	54,790
85.3	Center	2	1,230	11	12,085	11	327,975	13	341,290	0
85.4	Creighton	15	59,660	103	453,740	104	5,986,985	119	6,500,385	143,065
85.5	Crofton	10	43,170	64	252,395	64	5,661,055	74	5,956,620	4,915
85.6	Lake	2	70,640	20	431,810	22	6,026,330	24	6,528,780	216,390
85.7	Niobrara	7	36,080	43	416,145	43	2,725,345	50	3,177,570	11,765
85.8	Rural	17	331,580	47	5,872,790	67	39,665,445	84	45,869,815	79,725
85.9	Verdel	9	5,010	7	4,760	7	85,115	16	94,885	0
85.10	Verdigre	5	7,510	59	99,685	59	2,979,575	64	3,086,770	26,355
85.11	Wausa	6	11,170	62	222,355	62	3,041,745	68	3,275,270	0
85.12	Winnetoon	1	45	14	15,210	14	342,695	15	357,950	0
86	Commercial Total	83	599,130	534	8,323,160	560	80,901,830	643	89,824,120	537,005

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	8,208.70	30.80%	13,925,615	30.80%	1,696.45
88. 1G	5,836.07	21.90%	9,911,095	21.92%	1,698.25
89. 2G1	2,578.60	9.68%	4,374,165	9.68%	1,696.33
90. 2G	8,754.71	32.85%	14,863,480	32.88%	1,697.77
91. 3G1	1,049.06	3.94%	1,762,695	3.90%	1,680.26
92. 3G	95.07	0.36%	159,720	0.35%	1,680.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	126.42	0.47%	212,380	0.47%	1,679.96
95. Total	26,648.63	100.00%	45,209,150	100.00%	1,696.49
CRP					
96. 1C1	110.32	16.42%	186,990	16.42%	1,694.98
97. 1C	95.38	14.20%	161,660	14.20%	1,694.90
98. 2C1	103.60	15.42%	175,600	15.42%	1,694.98
99. 2C	360.23	53.62%	610,580	53.63%	1,694.97
100. 3C1	2.23	0.33%	3,750	0.33%	1,681.61
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	671.76	100.00%	1,138,580	100.00%	1,694.92
Timber					
105. 1T1	2.28	6.44%	1,370	6.44%	600.88
106. 1T	9.44	26.64%	5,665	26.64%	600.11
107. 2T1	1.58	4.46%	950	4.47%	601.27
108. 2T	18.55	52.36%	11,135	52.36%	600.27
109. 3T1	3.58	10.10%	2,145	10.09%	599.16
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	35.43	100.00%	21,265	100.00%	600.20
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Grass Total	26,648.63	97.41%	45,209,150	97.50%	1,696.49
CRP Total	671.76	2.46%	1,138,580	2.46%	1,694.92
Timber Total	35.43	0.13%	21,265	0.05%	600.20
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114. Market Area Total	27,355.82	100.00%	46,368,995	100.00%	1,695.03

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	18,900.34	9.20%	29,610,965	9.23%	1,566.69
88. 1G	29,812.69	14.52%	46,695,070	14.56%	1,566.28
89. 2G1	54,221.74	26.41%	84,993,535	26.50%	1,567.52
90. 2G	43,323.46	21.10%	67,809,715	21.14%	1,565.20
91. 3G1	34,111.60	16.61%	52,879,240	16.49%	1,550.18
92. 3G	23,552.98	11.47%	36,516,875	11.39%	1,550.41
93. 4G1	564.64	0.27%	880,350	0.27%	1,559.14
94. 4G	850.50	0.41%	1,318,065	0.41%	1,549.75
95. Total	205,337.95	100.00%	320,703,815	100.00%	1,561.83
CRP					
96. 1C1	1,104.56	15.03%	1,728,630	15.04%	1,564.99
97. 1C	976.71	13.29%	1,528,535	13.30%	1,564.98
98. 2C1	3,251.02	44.23%	5,087,835	44.25%	1,565.00
99. 2C	1,585.30	21.57%	2,480,985	21.58%	1,564.99
100. 3C1	267.34	3.64%	414,390	3.60%	1,550.05
101. 3C	160.78	2.19%	249,210	2.17%	1,550.01
102. 4C1	4.03	0.05%	6,250	0.05%	1,550.87
103. 4C	0.78	0.01%	1,210	0.01%	1,551.28
104. Total	7,350.52	100.00%	11,497,045	100.00%	1,564.11
Timber					
105. 1T1	513.42	3.47%	308,040	3.47%	599.98
106. 1T	1,476.07	9.98%	885,640	9.98%	600.00
107. 2T1	4,386.74	29.66%	2,632,010	29.66%	599.99
108. 2T	2,766.30	18.70%	1,659,775	18.70%	600.00
109. 3T1	2,950.45	19.95%	1,770,300	19.95%	600.01
110. 3T	2,658.32	17.97%	1,594,980	17.97%	600.00
111. 4T1	17.61	0.12%	10,565	0.12%	599.94
112. 4T	21.65	0.15%	12,990	0.15%	600.00
113. Total	14,790.56	100.00%	8,874,300	100.00%	600.00
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Grass Total	205,337.95	90.27%	320,703,815	94.03%	1,561.83
CRP Total	7,350.52	3.23%	11,497,045	3.37%	1,564.11
Timber Total	14,790.56	6.50%	8,874,300	2.60%	600.00
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114. Market Area Total	227,479.03	100.00%	341,075,160	100.00%	1,499.37

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	9,874.98	16.03%	15,111,260	16.05%	1,530.26
88. 1G	8,239.82	13.38%	12,631,380	13.41%	1,532.97
89. 2G1	12,474.62	20.25%	19,122,625	20.31%	1,532.92
90. 2G	15,313.39	24.86%	23,448,975	24.90%	1,531.27
91. 3G1	12,393.33	20.12%	18,837,885	20.00%	1,520.00
92. 3G	2,944.27	4.78%	4,482,315	4.76%	1,522.39
93. 4G1	34.37	0.06%	52,240	0.06%	1,519.93
94. 4G	319.10	0.52%	485,020	0.52%	1,519.96
95. Total	61,593.88	100.00%	94,171,700	100.00%	1,528.91
CRP					
96. 1C1	398.29	21.53%	609,395	21.53%	1,530.03
97. 1C	350.60	18.95%	536,420	18.95%	1,530.01
98. 2C1	459.73	24.85%	703,400	24.85%	1,530.03
99. 2C	538.77	29.12%	824,340	29.13%	1,530.04
100. 3C1	91.43	4.94%	138,970	4.91%	1,519.96
101. 3C	11.12	0.60%	16,905	0.60%	1,520.23
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.41	0.02%	620	0.02%	1,512.20
104. Total	1,850.35	100.00%	2,830,050	100.00%	1,529.47
Timber					
105. 1T1	167.39	3.88%	100,425	3.88%	599.95
106. 1T	339.19	7.87%	203,460	7.87%	599.84
107. 2T1	1,586.78	36.82%	952,070	36.82%	600.00
108. 2T	472.37	10.96%	283,430	10.96%	600.02
109. 3T1	1,449.18	33.63%	869,525	33.63%	600.01
110. 3T	285.55	6.63%	171,330	6.63%	600.00
111. 4T1	1.84	0.04%	1,105	0.04%	600.54
112. 4T	7.30	0.17%	4,375	0.17%	599.32
113. Total	4,309.60	100.00%	2,585,720	100.00%	599.99
<hr/>					
Grass Total	61,593.88	90.91%	94,171,700	94.56%	1,528.91
CRP Total	1,850.35	2.73%	2,830,050	2.84%	1,529.47
Timber Total	4,309.60	6.36%	2,585,720	2.60%	599.99
<hr/>					
114. Market Area Total	67,753.83	100.00%	99,587,470	100.00%	1,469.84

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

54 Knox

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	202,200,560	234,454,845	32,254,285	15.95%	2,587,450	14.67%
02. Recreational	167,611,425	185,639,215	18,027,790	10.76%	2,977,265	8.98%
03. Ag-Homesite Land, Ag-Res Dwelling	104,221,475	117,123,640	12,902,165	12.38%	5,242,470	7.35%
04. Total Residential (sum lines 1-3)	474,033,460	537,217,700	63,184,240	13.33%	10,807,185	11.05%
05. Commercial	88,594,850	89,824,120	1,229,270	1.39%	537,005	0.78%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	88,594,850	89,824,120	1,229,270	1.39%	537,005	0.78%
08. Ag-Farmsite Land, Outbuildings	69,560,660	72,935,660	3,375,000	4.85%	0	4.85%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,900,430	4,551,445	651,015	16.69%		
11. Total Non-Agland (sum lines 8-10)	73,461,090	77,487,105	4,026,015	5.48%	0	5.48%
12. Irrigated	392,357,515	417,140,580	24,783,065	6.32%		
13. Dryland	673,904,975	706,340,860	32,435,885	4.81%		
14. Grassland	466,374,315	487,031,625	20,657,310	4.43%		
15. Wasteland	841,575	1,396,575	555,000	65.95%		
16. Other Agland	2,824,155	5,105,265	2,281,110	80.77%		
17. Total Agricultural Land	1,536,302,535	1,617,014,905	80,712,370	5.25%		
18. Total Value of all Real Property (Locally Assessed)	2,172,391,935	2,321,543,830	149,151,895	6.87%	11,344,190	6.34%

2023 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	One part time through February
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$317,042.34
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$21,675
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$35,480
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$16,292

B. Computer, Automation Information and GIS

1.	Administrative software:
	Harris, formerly Thomson Reuters, formerly Terra Scan will be switching to MIPS in April
2.	CAMA software:
	Harris, formerly Thomson Reuters, formerly Terra Scan will be switching to MIPS in April
3.	Personal Property software:
	Harris, formerly Thomson Reuters, formerly Terra Scan will be switching to MIPS in April
4.	Are cadastral maps currently being used?
	We maintain them but use GIS as main go-to.
5.	If so, who maintains the Cadastral Maps?
	Office staff
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes. Knox.gworks.com
8.	Who maintains the GIS software and maps?
	Deputy Assessor/Appraisal Clerk
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, June 1,2019 the county had flood imagery flown of all creeks, rivers-mainly western part of Knox County. Hoping to get Pictometry next year.
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All towns and villages
4.	When was zoning implemented?
	July 1995

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Knox County

1.	Valuation data collection done by:																														
	Staff																														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																														
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	The cost approach is used to determine market value of residential properties.																														

4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																																																																															
	Local market information is used when developing depreciation studies.																																																																															
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																																															
	No, however each valuation groups economic is adjusted according to the market.																																																																															
6.	Describe the methodology used to determine the residential lot values?																																																																															
	Residential lot values are developed by sales/market per square foot. The county uses the 15%-20% land to building range as well.																																																																															
7.	How are rural residential site values developed?																																																																															
	Market analysis, compare to surrounding counties.																																																																															
8.	Are there form 191 applications on file?																																																																															
	No																																																																															
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																																															
	All lots are treated the same, no applications to combine lots have been received.																																																																															
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50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.																								
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																								
	The cost approach is used to determine commercial property value.																								
3a.	Describe the process used to determine the value of unique commercial properties.																								
	The county would use Marshall & Swift costing and tie in with local sales in determining unique property values.																								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								

	Local market information as compared to CAMA depreciation was used to develop depreciation studies.																																																																
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																																
	No, however each groupings economic deprecation is adjusted according to the market.																																																																
6.	Describe the methodology used to determine the commercial lot values.																																																																
	Commercial lot values are determined by sales/market square foot.																																																																
7.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>3</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>10</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>15</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>20</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>26</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>30</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>35</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>37</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>45</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2018</td> </tr> <tr> <td>50</td> <td>2021</td> <td>2020</td> <td>2021</td> <td>2019</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2021	2020	2021	2019	3	2021	2020	2021	2018	10	2021	2020	2021	2019	15	2021	2020	2021	2019	20	2021	2020	2021	2018	26	2021	2020	2021	2018	30	2021	2020	2021	2018	35	2021	2020	2021	2019	37	2021	2020	2021	2018	45	2021	2020	2021	2018	50	2021	2020	2021	2019
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2023 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:												
	Staff												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.</td> <td style="text-align: center;">2017-2022</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.	2019	2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.	2017-2022	3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.	2017
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	Land use review was continued in market area 2 for 2022												
3.	Describe the process used to determine and monitor market areas.												
	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.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	The primary use of the parcel is looked at. Recreational land typically has lake influence. Some recreational land does also include agland that is no longer used to sustain agricultural purposes. This is determined through sales verification and review and inspection of properties.												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?												
	Yes, they carry the same value.												

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	Currently the county values feedlots at a separate value and identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently there are sales of 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.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	11
8b.	What process was used to determine if non-agricultural influences exist in the county?
	No information exists that would meet the need to apply special value. All sales and surrounding areas reviewed.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	None
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2022 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
<u>Valuation</u>				
Residential/Recreational	4975	44.44%	\$ 370,010,210	16.99%
Commercial	646	5.78%	\$ 88,963,740	4.14%
Agricultural	5573	49.78%	\$ 1,716,933,920	78.87%
2022 Abstract Totals	11,194	100.00%	\$ 2,175,907,870	100.00%

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	472	\$ 37,127,527	0	\$ 0
Agricultural	926	\$ 67,676,595	0	\$ 0
Total	1398	\$104,804,122	0	\$ 0

2022-2023 Proposed Budget

Assessor Budget-\$ 317,042.34
 Re-Appraisal Budget-\$ 21,675.00
 Total- \$338,717.34

2022 Form 425-Calamity- 14 applications all accepted/derecho wind storm March '22
2022 COV Notices Mailed by first class mail- 8,117
2022 Form 422 Protest- 2 protests filed

Staff

1 Assessor
1 Deputy Assessor
4 Full Time Clerk/Appraisers (As of September 1 new employee leaving)

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 prepares all of the reports. The Deputy also works on valuations for the upcoming year, is in charge of GIS mapping and organizing review work. One of the new Clerks is learning the GIS programming.

Contract Appraiser

No appraisers on contract.
Considering EagleView aerials.

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 attend school on a regular basis, whenever classes can be organized. We have utilized the GoToMeeting trainings. We need more of this for credit hours-it's worked wonderful! It is a good idea for education that is otherwise hard to acquire. I had two employees that I sent to 101 this last May.

2022 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93.63%	10.64	101.33
Commercial	96.95%	13.76	105.22
Agricultural	71.22%	12.79	99.33

3 Year Appraisal Plan

Current 2022

Residential

Lake-Lake review was finalized and placed on the tax roles for 2022 with new pricings. Yearly maintenance will include sale reviews, building permits and pickup work. Losing an employee will definitely slow us down again.

Towns- Towns are next on the cyclical review. We began in June 2022 and several towns will be completed. We mailed out letters first telling them that we are doing our review. Along with that, we sent a work sheet with statistical questions for them to return and also call us and visit. This way, when we review we can have the stat sheet with us and compare to what we see. Yearly maintenance will include sale reviews, building permits and pickup work. Sale reviews, for towns and lake, 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.

Rural- Yearly maintenance will include sale review and pickup work. Sale review, for the rural homes (and buildings), includes 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.

Commercial

Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a lower 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 was conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales are plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. My liaison is kept up to date and I ask him for advice. This year market area #1 maintained their grass, dry and irrigation valuations, area #2 lowered dry and increased in grass and market area #3 increased irrigation and dry valuations. Sales review and pickup work will also be completed by the office staff. GIS updates are continual, using the 2020 aerials that were provided to us from the US Government. For parts of the county that flooded in 2019, we do have an aerial flight, by Cornerstone Mapping, which is still very useful.

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, over 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.

2023

Residential

Lake-Yearly maintenance will be completed on the lake area. We have many very active lake areas which makes it difficult to constantly up to date. The lake seems to be very popular whether you can see the water or not. 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.

Towns- Cyclical review, door to door, will continue with the remaining towns and villages. Losing an employee will definitely slow us down again. Yearly appraisal maintenance will continue. 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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Commercial

Generally, we have a low number of commercial sales with many single type sales. It is very difficult to compare all 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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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, over 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.

2024

Residential

Finalize towns and possibly implement review. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Rural farm review will be organized and plans set forth for a major review, normally taking 3 years to complete. 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

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.

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Other

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2025

Residential

Rural home and farm building review shall have begun, a major undertaking of the rural areas. As always, this task will take two or three years plus to complete. 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.

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2026

Residential

Rural residential review will continue. Yearly maintenance will be done for the lake and town parcels, which include building permits, sale review and pickup work. 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.

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	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Residential</u>	Implement lake Organize town review Market Analysis	Continue town review Organize rural resi	Finalize Town Implement town Market Analysis	Market analysis	Market Analysis
<u>Commercial</u>	Market Analysis	Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Organize Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Market Analysis

Monica J. McManigal
Assessor

KNOX COUNTY ASSESSOR

P.O. Box 87
CENTER, NEBRASKA 68724-0087
Phone 402-288-5601 • Fax 402-288-5602
Email: *assessor@knoxcountyne.gov*

Christa Beckmann
Deputy

March 1, 2023

KNOX COUNTY

2023 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.



Monica J. McManigal
Knox County Assessor

Knox County accepted applications in March of 2012.

#1) Jerry Hanefeldt-6 applications all in either 13-30-5 or 24-30-5 Valley Township

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