

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

KNOX COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Knox County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Knox County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Monica McManigal, Knox County Assessor

Table of Contents

2020 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

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

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

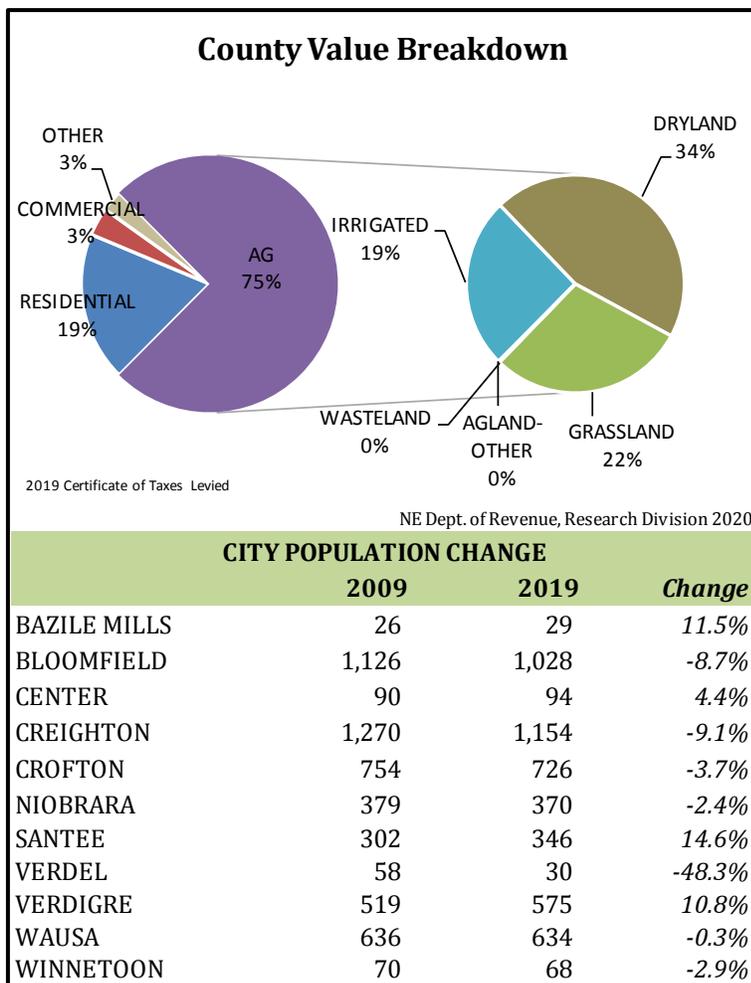
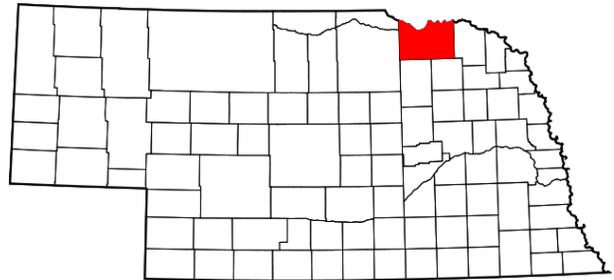
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,108 square miles, Knox County had 8,419 residents, per the Census Bureau Quick Facts for 2018, a 5% population decline from the 2010 U.S. Census. Reports indicated that 60% of county residents were homeowners and 79% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$70,801 (2019 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 U.S. Census Bureau, there were 257 employer establishments with total employment of 1,621, an 8% decrease in total employment from the prior year.

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).

2020 Residential Correlation for Knox County

Assessment Actions

For the 2020 assessment year, the rural residential properties located in market area two were physically inspected and reviewed with new pictures taken by the contracted appraiser. Updated Marshall Swift costing was implemented as well as new site values and depreciation. This completes the rural review of the entire county. The first acre on home sites was raised to \$20,000 while the building sites increased to \$2,000.

A sales study was done on all qualified sales in each of the valuation groups. The sales comparison approach was used to determine the valuation changes necessary to achieve the statutory level of value.

All pick-up work was completed as well.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Knox County Assessor continues to maintain acceptable sales qualification and verification practices. Currently there are 12 valuation groups recognized by the county assessor.

Within the residential class, the required six-year physical inspection and review cycle is current. The assessor and staff physically inspect and review every property. The county assessor has a detailed spreadsheet that is kept regarding what areas have been inspected throughout the county. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed.

Cost tables were updated for the entire residential class for the 2019 assessment year. The assessor arrives at final value by utilizing the Computer-Assisted Mass Appraisal (CAMA) cost tables and the depreciation tables provided by the CAMA vendor. However, each valuation group's economic depreciation is adjusted according to the market. The county assessor currently does not have a written valuation methodology on file. However, the assessor's staff has developed three-ring binders that contain a lot of the information that would go into a valuation methodology.

2020 Residential Correlation for Knox County

Description of Analysis

Residential sales are stratified into 12 valuation groups based on the 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

The statistical profile for the residential class indicates 198 qualified sales, comprised of nine of the 12 valuation groups. Both the median and mean measures of central tendency are within the acceptable ranges with the weighted mean just below the range. All valuation groups with significant sales also have medians within acceptable range. The COD and PRD are also within range. The subclass property type 07, mobile home has 10 sales with a median of 83%. The sale prices for these mobile homes range from \$12,720 to \$65,000. The sales are represented in five different valuation groups with the year built of the mobile homes ranging from 1968 to 2006. An adjustment based on the median in this substrata would not improve the equalization of residential property in the county.

Comparison of the statistical sample and the changes to the 2020 County Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

2020 Residential Correlation for Knox County

Equalization and Quality of Assessment

The valuation group displayed in the statistics indicates that all groups with a sufficient number of sales are statistically within acceptable range. The quality of assessment of the residential class of property in Knox County adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	35	94.19	93.52	91.42	11.26	102.30
5	2	92.55	92.55	88.26	10.92	104.86
10	41	94.14	93.18	90.80	11.36	102.62
15	26	94.17	93.41	92.21	09.68	101.30
20	34	92.12	86.23	85.49	12.57	100.87
30	13	95.45	93.53	93.16	09.23	100.40
35	13	92.35	91.85	90.83	05.73	101.12
45	10	92.76	93.49	94.44	06.94	98.99
50	24	97.53	97.43	95.58	09.72	101.94
<u> ALL </u>	<u>198</u>	93.20	92.54	89.60	10.65	103.28

Level of Value

Based on analysis of all available information, the level of value for the residential property in Knox County is 93%.

2020 Commercial Correlation for Knox County

Assessment Actions

Starting in 2018 and finishing in the fall of 2019, the commercial properties were physically inspected and reviewed by the office staff. New pictures were taken and door hangers left. The bigger specialty commercial properties were inspected by the contract appraiser. However, this appraisal will be put on the assessment roll in 2021.

All pick-work was completed and placed on the assessment roll.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The usability rate for sales is somewhat lower than the statewide average. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property. Currently there are 11 valuation groups recognized by the county assessor.

Knox County is now current with the required six-year physical inspection and review cycle. The contract appraiser inspected and reviewed the larger specialty properties with the assessor staff inspecting the remaining properties. The county has a spreadsheet to keep track of when each town is inspected/reviewed. The current lot values were determined by sales/market square foot.

Regarding the use of the three approaches to value, when information is received regarding income, the contract appraiser and county assessor will use the income approach to value those properties. The remaining commercial properties are valued using the cost approach, using the Computer Assisted Mass Appraisal (CAMA) cost tables. Depreciation is market-derived with each valuation group having a different economic depreciation.

2020 Commercial Correlation for Knox County

Description of Analysis

There are 11 valuation groups within the commercial class of property.

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

The statistical analysis for the commercial class of real property was based on 21 sales. These sales are in eight different valuation groups, and are comprised of sales involving 10 different occupancy codes. None of the valuation groups have more than seven sales, which lessens the reliability for measurement. The measures of central tendency are within the range, and the qualitative statistics would seem to suggest reliability in the statistics. However, the county inspected all properties this year, and have a somewhat lower than typical usability rate. The combination of these practices has contributed to a lower COD than a rural market would generally support. The median should not be used as an indicator of the level of value based on the low COD.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. When comparing the nearby communities in Holt, Antelope, Pierce and Cedar counties to Knox County, it appears the values have increased over the past decade at a similar rate.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certified Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales.

2020 Commercial Correlation for Knox County

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	94.56	93.35	91.91	06.32	101.57
3	1	108.59	108.59	108.59	00.00	100.00
10	2	98.10	98.10	97.81	01.79	100.30
15	5	98.86	89.10	85.66	11.44	104.02
20	1	88.79	88.79	88.79	00.00	100.00
30	2	100.02	100.02	99.43	05.32	100.59
35	1	93.98	93.98	93.98	00.00	100.00
45	2	97.36	97.36	95.82	07.31	101.61
<u> </u> ALL <u> </u>	21	96.34	94.34	91.99	07.58	102.55

Level of Value

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

2020 Agricultural Correlation for Knox County

Assessment Actions

For 2020, a market study of the agricultural sales was performed after the Land Capabilities Groups (LCG) conversion. Through the conversion, irrigated, dryland and grassland values changed less than 1%. The county assessor did not make any value changes to individual LCG's. The first acre home site value was raised to \$20,000 and the farm site to \$2,000.

All pick-up work was completed and placed on the 2020 assessment roll.

Assessment Practice Review

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

Three market areas are identified and studied each year to see if any changes are needed. The county assessor keeps land use up to date by using aerial imagery comparisons with property records and information from the public. Currently the county values feedlots at a separate value and feedlots are identified as intensive use and coded as agricultural other.

Agricultural improvements are inspected and reviewed within the six-year cycle. The Marshall & Swift costing is dated 2017 and the Computer-Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected. Home sites are valued at \$20,000 for the first acre, and farm sites are valued at \$2,000 per acre. These are the same for both agricultural and rural residential dwellings.

Description of Analysis

The agricultural statistical sample consists of 63 sales. All three measures of central tendency for the overall sample are in the acceptable range. The three measures are within one point of each other further providing support of a level of value within the acceptable range. The qualitative statistics are acceptable for the agricultural land class.

Review of the 80% Majority Land Use (MLU) substrata indicates that the grassland subclass in Market Area 2 has a sufficient sample of sales. This is expected as 66% of the agricultural land in area two is grassland. All other area samples are much smaller as most parcels are mixed use. Review of the counties irrigated, dryland and grassland in all areas compared to the surrounding counties indicates that Knox County's values are comparable with these counties.

Equalization and Quality of Assessment

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

2020 Agricultural Correlation for Knox County

Review of the statistical sample, comparable counties, and assessment practices indicate that Knox County has achieved equalization. The quality of assessment in the agricultural land class of property 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	9	66.37	68.26	68.26	12.20	100.00
1	5	73.95	75.30	74.36	08.65	101.26
2	3	56.41	57.15	56.36	09.57	101.40
3	1	66.37	66.37	66.37	00.00	100.00
<u>Dry</u>						
County	8	70.27	75.18	74.61	12.62	100.76
1	6	72.89	78.42	77.04	13.82	101.79
2	1	64.03	64.03	64.03	00.00	100.00
3	1	66.88	66.88	66.88	00.00	100.00
<u>Grass</u>						
County	28	72.67	71.51	74.32	15.34	96.22
1	1	71.90	71.90	71.90	00.00	100.00
2	19	72.37	69.48	67.48	15.49	102.96
3	8	78.50	76.30	80.39	14.38	94.91
<u>ALL</u>	63	71.03	71.23	70.29	14.94	101.34

Level of Value

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

2020 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 (Reissue 2018). 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	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, 2020.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	198	Median	93.20
Total Sales Price	\$21,820,203	Mean	92.54
Total Adj. Sales Price	\$21,820,203	Wgt. Mean	89.60
Total Assessed Value	\$19,550,540	Average Assessed Value of the Base	\$64,779
Avg. Adj. Sales Price	\$110,203	Avg. Assessed Value	\$98,740

Confidence Interval - Current

95% Median C.I	91.82 to 95.37
95% Wgt. Mean C.I	87.45 to 91.75
95% Mean C.I	90.71 to 94.37
% of Value of the Class of all Real Property Value in the County	14.94
% of Records Sold in the Study Period	4.02
% of Value Sold in the Study Period	6.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	181	95	95.03
2018	157	94	94.29
2017	179	97	96.54
2016	196	97	96.64

2020 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	21	Median	96.34
Total Sales Price	\$1,094,525	Mean	94.34
Total Adj. Sales Price	\$1,094,525	Wgt. Mean	91.99
Total Assessed Value	\$1,006,860	Average Assessed Value of the Base	\$137,719
Avg. Adj. Sales Price	\$52,120	Avg. Assessed Value	\$47,946

Confidence Interval - Current

95% Median C.I	92.76 to 99.86
95% Wgt. Mean C.I	72.27 to 111.71
95% Mean C.I	88.93 to 99.75
% of Value of the Class of all Real Property Value in the County	4.09
% of Records Sold in the Study Period	3.31
% of Value Sold in the Study Period	1.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	23	100	94.70
2018	21	100	94.15
2017	22	100	97.54
2016	21	100	99.58

**54 Knox
RESIDENTIAL**

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 198
 Total Sales Price : 21,820,203
 Total Adj. Sales Price : 21,820,203
 Total Assessed Value : 19,550,540
 Avg. Adj. Sales Price : 110,203
 Avg. Assessed Value : 98,740

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 10.65
 PRD : 103.28

COV : 14.22
 STD : 13.16
 Avg. Abs. Dev : 09.93
 MAX Sales Ratio : 148.66
 MIN Sales Ratio : 58.52

95% Median C.I. : 91.82 to 95.37
 95% Wgt. Mean C.I. : 87.45 to 91.75
 95% Mean C.I. : 90.71 to 94.37

Printed:3/19/2020 10:59:14AM

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-17 To 31-DEC-17	15	88.71	94.31	90.96	11.06	103.68	78.70	118.84	84.21 to 105.77	69,345	63,074	
01-JAN-18 To 31-MAR-18	18	96.94	94.85	93.23	11.17	101.74	62.86	116.90	84.89 to 106.87	93,347	87,025	
01-APR-18 To 30-JUN-18	28	94.82	94.28	90.40	11.24	104.29	66.35	124.54	85.10 to 99.64	133,552	120,730	
01-JUL-18 To 30-SEP-18	39	94.40	94.86	91.31	11.06	103.89	66.18	148.66	88.27 to 100.09	94,251	86,060	
01-OCT-18 To 31-DEC-18	18	93.86	93.09	89.08	09.48	104.50	73.75	127.26	80.61 to 98.28	122,517	109,143	
01-JAN-19 To 31-MAR-19	17	93.11	91.64	91.42	06.49	100.24	70.56	103.12	85.54 to 97.62	120,176	109,868	
01-APR-19 To 30-JUN-19	29	88.85	86.99	85.09	11.16	102.23	58.52	113.85	78.92 to 94.79	126,803	107,893	
01-JUL-19 To 30-SEP-19	34	94.53	91.31	88.86	09.92	102.76	64.94	112.50	87.35 to 97.30	110,557	98,235	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	100	94.16	94.61	91.26	11.40	103.67	62.86	148.66	89.95 to 97.44	101,357	92,493	
01-OCT-18 To 30-SEP-19	98	92.94	90.42	88.16	09.77	102.56	58.52	127.26	90.71 to 95.21	119,230	105,114	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	103	94.50	94.39	90.86	10.94	103.89	62.86	148.66	92.13 to 96.64	109,716	99,687	
<u>ALL</u>	198	93.20	92.54	89.60	10.65	103.28	58.52	148.66	91.82 to 95.37	110,203	98,740	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	35	94.19	93.52	91.42	11.26	102.30	71.27	118.84	85.90 to 98.28	64,609	59,068	
5	2	92.55	92.55	88.26	10.92	104.86	82.44	102.65	N/A	38,625	34,090	
10	41	94.14	93.18	90.80	11.36	102.62	62.86	148.66	86.56 to 97.30	66,713	60,574	
15	26	94.17	93.41	92.21	09.68	101.30	66.18	121.63	85.42 to 98.01	105,772	97,529	
20	34	92.12	86.23	85.49	12.57	100.87	58.52	127.26	79.05 to 94.50	239,444	204,689	
30	13	95.45	93.53	93.16	09.23	100.40	76.75	111.28	84.21 to 102.63	67,638	63,010	
35	13	92.35	91.85	90.83	05.73	101.12	75.04	105.77	87.61 to 96.45	217,346	197,412	
45	10	92.76	93.49	94.44	06.94	98.99	69.00	106.87	91.00 to 103.67	41,500	39,191	
50	24	97.53	97.43	95.58	09.72	101.94	68.81	124.54	92.50 to 106.93	72,311	69,118	
<u>ALL</u>	198	93.20	92.54	89.60	10.65	103.28	58.52	148.66	91.82 to 95.37	110,203	98,740	

54 Knox
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 198
 Total Sales Price : 21,820,203
 Total Adj. Sales Price : 21,820,203
 Total Assessed Value : 19,550,540
 Avg. Adj. Sales Price : 110,203
 Avg. Assessed Value : 98,740

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 10.65
 PRD : 103.28

COV : 14.22
 STD : 13.16
 Avg. Abs. Dev : 09.93
 MAX Sales Ratio : 148.66
 MIN Sales Ratio : 58.52

95% Median C.I. : 91.82 to 95.37
 95% Wgt. Mean C.I. : 87.45 to 91.75
 95% Mean C.I. : 90.71 to 94.37

Printed:3/19/2020 10:59:14AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	155	94.53	94.38	92.29	09.88	102.26	62.86	148.66	92.35 to 96.53	86,064	79,432
06	33	92.13	86.39	85.51	12.58	101.03	58.52	127.26	79.05 to 94.50	245,488	209,910
07	10	82.75	84.19	82.14	08.28	102.50	71.27	102.63	75.11 to 97.78	37,922	31,151
<u>ALL</u>	<u>198</u>	<u>93.20</u>	<u>92.54</u>	<u>89.60</u>	<u>10.65</u>	<u>103.28</u>	<u>58.52</u>	<u>148.66</u>	<u>91.82 to 95.37</u>	<u>110,203</u>	<u>98,740</u>

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	102.63	102.63	102.63	00.00	100.00	102.63	102.63	N/A	12,720	13,055
Less Than 30,000	21	100.17	101.50	101.59	14.49	99.91	69.00	148.66	91.00 to 112.50	22,404	22,761
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	198	93.20	92.54	89.60	10.65	103.28	58.52	148.66	91.82 to 95.37	110,203	98,740
Greater Than 14,999	197	93.11	92.49	89.59	10.66	103.24	58.52	148.66	91.82 to 95.21	110,698	99,175
Greater Than 29,999	177	92.79	91.47	89.33	09.88	102.40	58.52	121.63	91.00 to 94.53	120,620	107,755
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	102.63	102.63	102.63	00.00	100.00	102.63	102.63	N/A	12,720	13,055
15,000 TO 29,999	20	99.91	101.45	101.57	15.13	99.88	69.00	148.66	91.00 to 112.50	22,888	23,246
30,000 TO 59,999	54	96.59	96.13	95.50	09.52	100.66	62.86	121.63	91.82 to 99.86	45,159	43,125
60,000 TO 99,999	47	93.29	91.70	91.76	08.62	99.93	66.18	111.80	88.34 to 97.16	76,340	70,048
100,000 TO 149,999	32	89.00	87.51	87.41	11.54	100.11	64.94	113.85	80.55 to 95.62	127,081	111,077
150,000 TO 249,999	24	92.53	90.21	90.20	08.41	100.01	65.84	106.93	83.19 to 96.45	193,588	174,614
250,000 TO 499,999	20	92.30	86.22	86.32	09.39	99.88	58.52	98.37	75.04 to 94.84	330,525	285,317
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>198</u>	<u>93.20</u>	<u>92.54</u>	<u>89.60</u>	<u>10.65</u>	<u>103.28</u>	<u>58.52</u>	<u>148.66</u>	<u>91.82 to 95.37</u>	<u>110,203</u>	<u>98,740</u>

54 Knox
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21
Total Sales Price : 1,094,525
Total Adj. Sales Price : 1,094,525
Total Assessed Value : 1,006,860
Avg. Adj. Sales Price : 52,120
Avg. Assessed Value : 47,946

MEDIAN : 96
WGT. MEAN : 92
MEAN : 94
COD : 07.58
PRD : 102.55

COV : 12.59
STD : 11.88
Avg. Abs. Dev : 07.30
MAX Sales Ratio : 108.59
MIN Sales Ratio : 52.29

95% Median C.I. : 92.76 to 99.86
95% Wgt. Mean C.I. : 72.27 to 111.71
95% Mean C.I. : 88.93 to 99.75

Printed:3/19/2020 10:59:15AM

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	93.78	93.78	93.78	00.00	100.00	93.78	93.78	N/A	45,000	42,200
01-JAN-17 To 31-MAR-17	5	96.56	90.26	85.31	12.64	105.80	52.29	108.59	N/A	64,800	55,282
01-APR-17 To 30-JUN-17	3	99.86	98.19	96.54	04.75	101.71	90.24	104.47	N/A	33,417	32,262
01-JUL-17 To 30-SEP-17	1	98.20	98.20	98.20	00.00	100.00	98.20	98.20	N/A	27,500	27,005
01-OCT-17 To 31-DEC-17	1	93.98	93.98	93.98	00.00	100.00	93.98	93.98	N/A	16,775	15,765
01-JAN-18 To 31-MAR-18	2	103.80	103.80	103.03	01.48	100.75	102.26	105.34	N/A	80,000	82,425
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	2	100.16	100.16	98.34	05.45	101.85	94.70	105.62	N/A	37,500	36,878
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	88.14	88.14	90.48	05.24	97.41	83.52	92.76	N/A	86,250	78,040
01-APR-19 To 30-JUN-19	3	96.34	92.13	88.74	06.11	103.82	81.20	98.86	N/A	31,167	27,658
01-JUL-19 To 30-SEP-19	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	80,000	71,035
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	10	97.38	93.79	89.06	08.52	105.31	52.29	108.59	90.24 to 104.47	49,675	44,240
01-OCT-17 To 30-SEP-18	5	102.26	100.38	101.03	04.36	99.36	93.98	105.62	N/A	50,355	50,874
01-OCT-18 To 30-SEP-19	6	90.78	90.25	89.62	06.32	100.70	81.20	98.86	81.20 to 98.86	57,667	51,682
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	10	97.38	93.81	88.78	08.50	105.67	52.29	108.59	90.24 to 104.47	46,853	41,597
01-JAN-18 To 31-DEC-18	4	103.80	101.98	101.53	03.37	100.44	94.70	105.62	N/A	58,750	59,651
<u>ALL</u>	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	7	94.56	93.35	91.91	06.32	101.57	81.20	105.62	81.20 to 105.62	40,286	37,029
3	1	108.59	108.59	108.59	00.00	100.00	108.59	108.59	N/A	95,000	103,165
10	2	98.10	98.10	97.81	01.79	100.30	96.34	99.86	N/A	21,500	21,030
15	5	98.86	89.10	85.66	11.44	104.02	52.29	102.26	N/A	81,100	69,468
20	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	80,000	71,035
30	2	100.02	100.02	99.43	05.32	100.59	94.70	105.34	N/A	45,000	44,743
35	1	93.98	93.98	93.98	00.00	100.00	93.98	93.98	N/A	16,775	15,765
45	2	97.36	97.36	95.82	07.31	101.61	90.24	104.47	N/A	41,125	39,405
<u>ALL</u>	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946

54 Knox
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21
Total Sales Price : 1,094,525
Total Adj. Sales Price : 1,094,525
Total Assessed Value : 1,006,860
Avg. Adj. Sales Price : 52,120
Avg. Assessed Value : 47,946

MEDIAN : 96
WGT. MEAN : 92
MEAN : 94
COD : 07.58
PRD : 102.55

COV : 12.59
STD : 11.88
Avg. Abs. Dev : 07.30
MAX Sales Ratio : 108.59
MIN Sales Ratio : 52.29

95% Median C.I. : 92.76 to 99.86
95% Wgt. Mean C.I. : 72.27 to 111.71
95% Mean C.I. : 88.93 to 99.75

Printed:3/19/2020 10:59:15AM

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	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946
04											
<u>ALL</u>	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946

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											
Less Than 30,000	7	98.20	98.49	98.65	02.54	99.84	93.98	105.62	93.98 to 105.62	22,254	21,952
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946
Greater Than 14,999	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946
Greater Than 29,999	14	94.17	92.27	90.89	09.61	101.52	52.29	108.59	83.52 to 104.47	67,054	60,943
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	7	98.20	98.49	98.65	02.54	99.84	93.98	105.62	93.98 to 105.62	22,254	21,952
30,000 TO 59,999	8	94.24	94.07	93.12	07.31	101.02	81.20	105.34	81.20 to 105.34	42,469	39,548
60,000 TO 99,999	3	94.56	97.31	98.16	06.98	99.13	88.79	108.59	N/A	80,667	79,185
100,000 TO 149,999	3	92.76	82.44	83.82	17.96	98.35	52.29	102.26	N/A	119,000	99,752
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	21	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946

54 Knox
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21
 Total Sales Price : 1,094,525
 Total Adj. Sales Price : 1,094,525
 Total Assessed Value : 1,006,860
 Avg. Adj. Sales Price : 52,120
 Avg. Assessed Value : 47,946

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 94
 COD : 07.58
 PRD : 102.55

COV : 12.59
 STD : 11.88
 Avg. Abs. Dev : 07.30
 MAX Sales Ratio : 108.59
 MIN Sales Ratio : 52.29

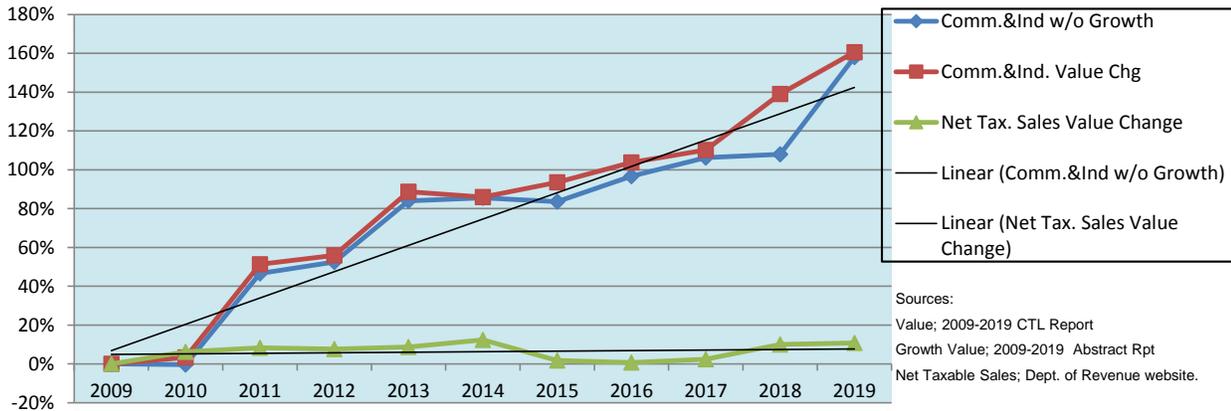
95% Median C.I. : 92.76 to 99.86
 95% Wgt. Mean C.I. : 72.27 to 111.71
 95% Mean C.I. : 88.93 to 99.75

Printed: 3/19/2020 10:59:15AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	98.20	97.80	97.72	00.86	100.08	96.34	98.86	N/A	23,667	23,127
350	2	98.12	98.12	101.25	04.22	96.91	93.98	102.26	N/A	68,388	69,240
352	1	52.29	52.29	52.29	00.00	100.00	52.29	52.29	N/A	107,000	55,955
353	6	99.59	99.94	99.40	04.68	100.54	92.76	108.59	92.76 to 108.59	59,667	59,309
386	1	94.56	94.56	94.56	00.00	100.00	94.56	94.56	N/A	67,000	63,355
406	1	83.52	83.52	83.52	00.00	100.00	83.52	83.52	N/A	42,500	35,495
442	3	94.70	95.99	93.73	05.52	102.41	88.79	104.47	N/A	54,083	50,692
528	2	93.40	93.40	92.35	03.38	101.14	90.24	96.56	N/A	37,500	34,630
532	1	81.20	81.20	81.20	00.00	100.00	81.20	81.20	N/A	50,000	40,600
554	1	105.62	105.62	105.62	00.00	100.00	105.62	105.62	N/A	25,000	26,405
<u>ALL</u>	<u>21</u>	96.34	94.34	91.99	07.58	102.55	52.29	108.59	92.76 to 99.86	52,120	47,946

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
2008	\$ 27,681,610	\$ 240,065		\$ 27,441,545	--	\$ 42,909,107	--
2009	\$ 28,468,440	\$ 70,700	0.25%	\$ 28,397,740	--	\$ 40,335,045	--
2010	\$ 29,434,845	\$ 1,072,005	3.64%	\$ 28,362,840	-0.37%	\$ 42,856,278	6.25%
2011	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177	41.79%	\$ 43,714,549	2.00%
2012	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880	0.77%	\$ 43,448,714	-0.61%
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
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%
Ann %chg	10.05%			Average	6.70%	1.04%	1.14%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.37%	3.39%	6.25%
2011	46.60%	51.34%	8.38%
2012	52.51%	55.92%	7.72%
2013	83.96%	88.77%	8.71%
2014	85.56%	86.02%	12.40%
2015	83.64%	93.57%	1.80%
2016	96.76%	103.74%	0.74%
2017	106.35%	110.16%	2.47%
2018	108.05%	139.14%	10.03%
2019	158.07%	160.63%	10.87%

County Number	54
County Name	Knox

54 Knox
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 63
Total Sales Price : 41,109,873
Total Adj. Sales Price : 41,109,873
Total Assessed Value : 28,896,875
Avg. Adj. Sales Price : 652,538
Avg. Assessed Value : 458,681

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 14.94
PRD : 101.34

COV : 19.81
STD : 14.11
Avg. Abs. Dev : 10.61
MAX Sales Ratio : 112.14
MIN Sales Ratio : 38.11

95% Median C.I. : 67.14 to 75.54
95% Wgt. Mean C.I. : 66.81 to 73.77
95% Mean C.I. : 67.75 to 74.71

Printed:3/19/2020 10:59:16AM

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-16 To 31-DEC-16	4	80.05	78.63	76.09	05.02	103.34	69.22	85.20	N/A	314,361	239,213	
01-JAN-17 To 31-MAR-17	9	70.74	69.98	71.91	08.14	97.32	57.78	82.20	59.52 to 78.27	864,358	621,532	
01-APR-17 To 30-JUN-17	5	71.95	70.01	60.69	14.69	115.36	48.02	93.11	N/A	281,430	170,791	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	10	66.27	69.88	67.76	16.49	103.13	49.05	98.62	49.43 to 89.56	1,181,737	800,765	
01-JAN-18 To 31-MAR-18	5	69.51	67.92	66.32	13.91	102.41	54.45	80.43	N/A	436,614	289,565	
01-APR-18 To 30-JUN-18	3	82.53	74.41	69.67	16.96	106.80	49.34	91.35	N/A	164,403	114,532	
01-JUL-18 To 30-SEP-18	2	71.98	71.98	72.34	04.27	99.50	68.91	75.04	N/A	406,935	294,385	
01-OCT-18 To 31-DEC-18	4	70.98	73.05	82.02	33.28	89.06	38.11	112.14	N/A	434,348	356,260	
01-JAN-19 To 31-MAR-19	9	65.62	70.61	70.00	14.49	100.87	56.00	106.56	59.44 to 77.73	827,798	579,459	
01-APR-19 To 30-JUN-19	5	69.79	63.35	66.64	15.50	95.06	42.97	77.56	N/A	680,733	453,609	
01-JUL-19 To 30-SEP-19	7	76.38	77.62	79.36	04.37	97.81	71.90	86.10	71.90 to 86.10	395,329	313,746	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	18	71.49	71.91	70.90	10.87	101.42	48.02	93.11	67.14 to 80.00	580,212	411,366	
01-OCT-17 To 30-SEP-18	20	68.60	70.28	67.86	16.50	103.57	49.05	98.62	64.03 to 80.43	765,376	519,392	
01-OCT-18 To 30-SEP-19	25	72.97	71.51	72.30	15.98	98.91	38.11	112.14	64.53 to 76.60	614,342	444,178	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	24	68.74	69.94	68.82	13.67	101.63	48.02	98.62	64.59 to 73.95	875,156	602,308	
01-JAN-18 To 31-DEC-18	14	72.28	71.36	72.79	20.16	98.04	38.11	112.14	54.45 to 82.53	373,396	271,802	
<u>ALL</u>	63	71.03	71.23	70.29	14.94	101.34	38.11	112.14	67.14 to 75.54	652,538	458,681	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	14	72.93	75.97	74.67	10.27	101.74	64.53	112.14	67.14 to 78.27	924,997	690,732	
2	29	69.51	68.31	65.44	16.37	104.39	38.11	98.62	60.76 to 75.54	495,809	324,442	
3	20	72.74	72.16	71.24	15.85	101.29	42.97	106.56	62.20 to 81.19	689,073	490,891	
<u>ALL</u>	63	71.03	71.23	70.29	14.94	101.34	38.11	112.14	67.14 to 75.54	652,538	458,681	

54 Knox
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 63
Total Sales Price : 41,109,873
Total Adj. Sales Price : 41,109,873
Total Assessed Value : 28,896,875
Avg. Adj. Sales Price : 652,538
Avg. Assessed Value : 458,681

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 14.94
PRD : 101.34

COV : 19.81
STD : 14.11
Avg. Abs. Dev : 10.61
MAX Sales Ratio : 112.14
MIN Sales Ratio : 38.11

95% Median C.I. : 67.14 to 75.54
95% Wgt. Mean C.I. : 66.81 to 73.77
95% Mean C.I. : 67.75 to 74.71

Printed:3/19/2020 10:59:16AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	3	70.74	70.10	70.05	04.95	100.07	64.53	75.04	N/A	648,537	454,322
1	3	70.74	70.10	70.05	04.95	100.07	64.53	75.04	N/A	648,537	454,322
_____Grass_____											
County	24	73.36	71.80	74.60	15.94	96.25	38.11	106.56	60.76 to 80.43	336,963	251,384
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	15	72.37	69.40	65.03	16.69	106.72	38.11	93.11	53.44 to 78.80	189,097	122,974
3	8	78.50	76.30	80.39	14.38	94.91	57.78	106.56	57.78 to 106.56	608,331	489,061
_____ALL_____	63	71.03	71.23	70.29	14.94	101.34	38.11	112.14	67.14 to 75.54	652,538	458,681

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	9	66.37	68.26	68.26	12.20	100.00	49.43	89.56	56.41 to 77.73	1,027,149	701,112
1	5	73.95	75.30	74.36	08.65	101.26	66.10	89.56	N/A	1,062,668	790,222
2	3	56.41	57.15	56.36	09.57	101.40	49.43	65.62	N/A	833,333	469,695
3	1	66.37	66.37	66.37	00.00	100.00	66.37	66.37	N/A	1,431,000	949,815
_____Dry_____											
County	8	70.27	75.18	74.61	12.62	100.76	64.03	112.14	64.03 to 112.14	704,981	525,997
1	6	72.89	78.42	77.04	13.82	101.79	64.53	112.14	64.53 to 112.14	725,602	558,982
2	1	64.03	64.03	64.03	00.00	100.00	64.03	64.03	N/A	216,000	138,295
3	1	66.88	66.88	66.88	00.00	100.00	66.88	66.88	N/A	1,070,236	715,790
_____Grass_____											
County	28	72.67	71.51	74.32	15.34	96.22	38.11	106.56	66.16 to 78.80	336,900	250,393
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	19	72.37	69.48	67.48	15.49	102.96	38.11	93.11	54.45 to 78.80	220,135	148,548
3	8	78.50	76.30	80.39	14.38	94.91	57.78	106.56	57.78 to 106.56	608,331	489,061
_____ALL_____	63	71.03	71.23	70.29	14.94	101.34	38.11	112.14	67.14 to 75.54	652,538	458,681

Knox County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5695	5695	5494	5484	5355	5355	5090	5084	5325
Pierce	1	6510	6310	5980	5830	5585	4925	4605	4335	5869
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	5076
Knox	3	5016	5055	4875	4806	4688	4465	3616	3524	4218
Knox	2	3921	3778	3669	3623	3555	3465	3204	3060	3587
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Holt	1	4400	4400	4300	4300	3398	4200	2562	2299	3990
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4487

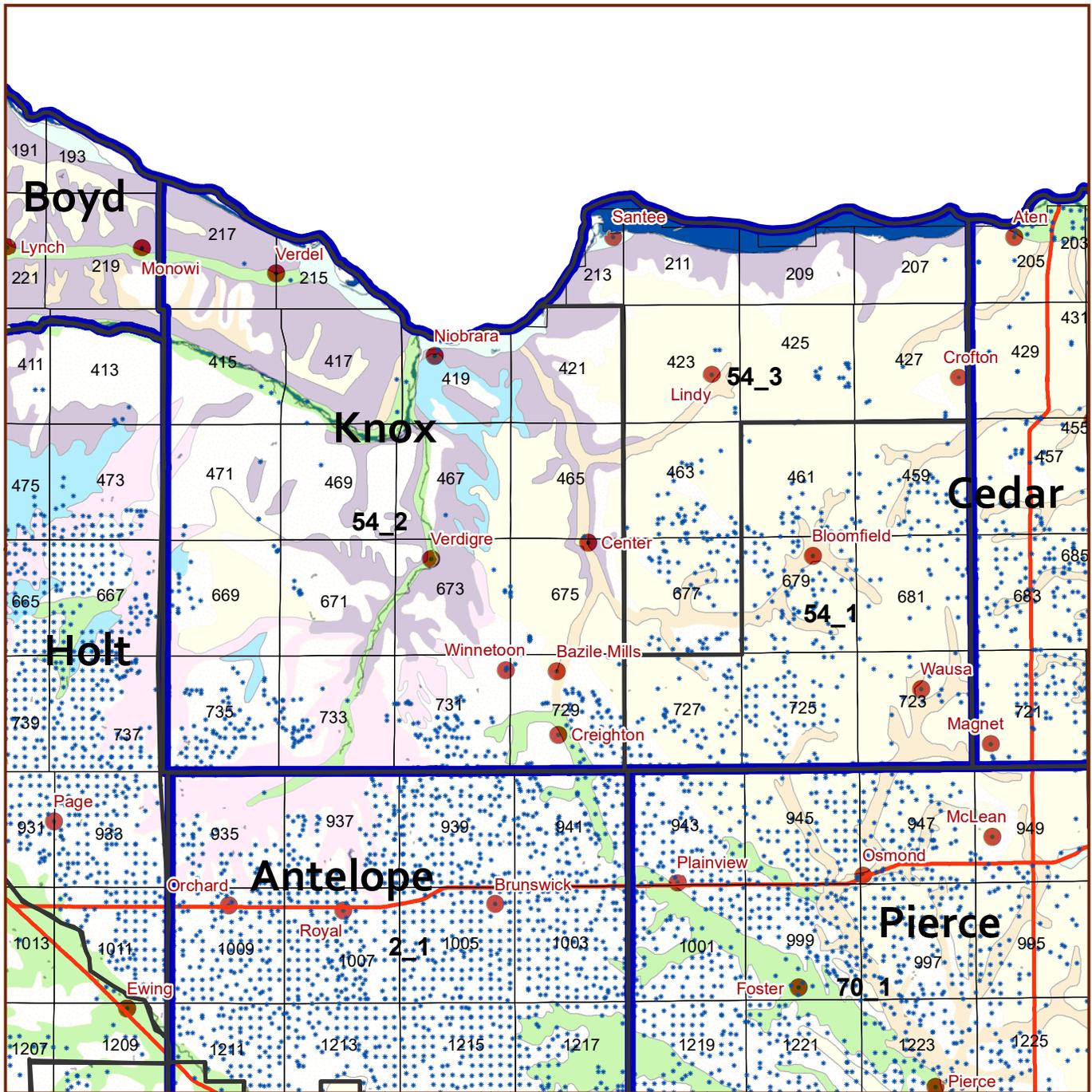
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4960	4960	4765	4555	4445	4160	3930	3890	4451
Pierce	1	5445	5275	4955	4800	4640	4100	3816	3605	4779
Cedar	1	4465	4465	4430	4430	4420	4420	3445	3445	4082
Knox	3	4410	4270	4080	4030	3930	3715	3300	2735	3722
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2075
Boyd	1	2350	2350	2090	2090	1880	1880	1800	1800	2137
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3100	3050	2765	2765	2450	2450	1860	1530	2662

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1696	1697	1696	1695	1680	1680	n/a	1680	1695
Pierce	1	1900	2350	2270	2190	2090	2060	1860	1790	2058
Cedar	1	2456	2456	2236	2238	2030	2032	1810	1810	2278
Knox	3	1520	1523	1523	1521	1510	1512	1510	1510	1519
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Holt	1	1439	1456	1422	1383	1333	1324	1311	1329	1381
Antelope	1	1250	1225	1225	1210	1210	1200	1190	1190	1221

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1695	500	150
Pierce	1	3224	934	152
Cedar	1	1950	984	601
Knox	3	1519	511	150
Knox	2	1419	500	150
Boyd	1	n/a	n/a	565
Holt	1	1408	500	250
Antelope	1	1650	500	159

Source: 2020 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



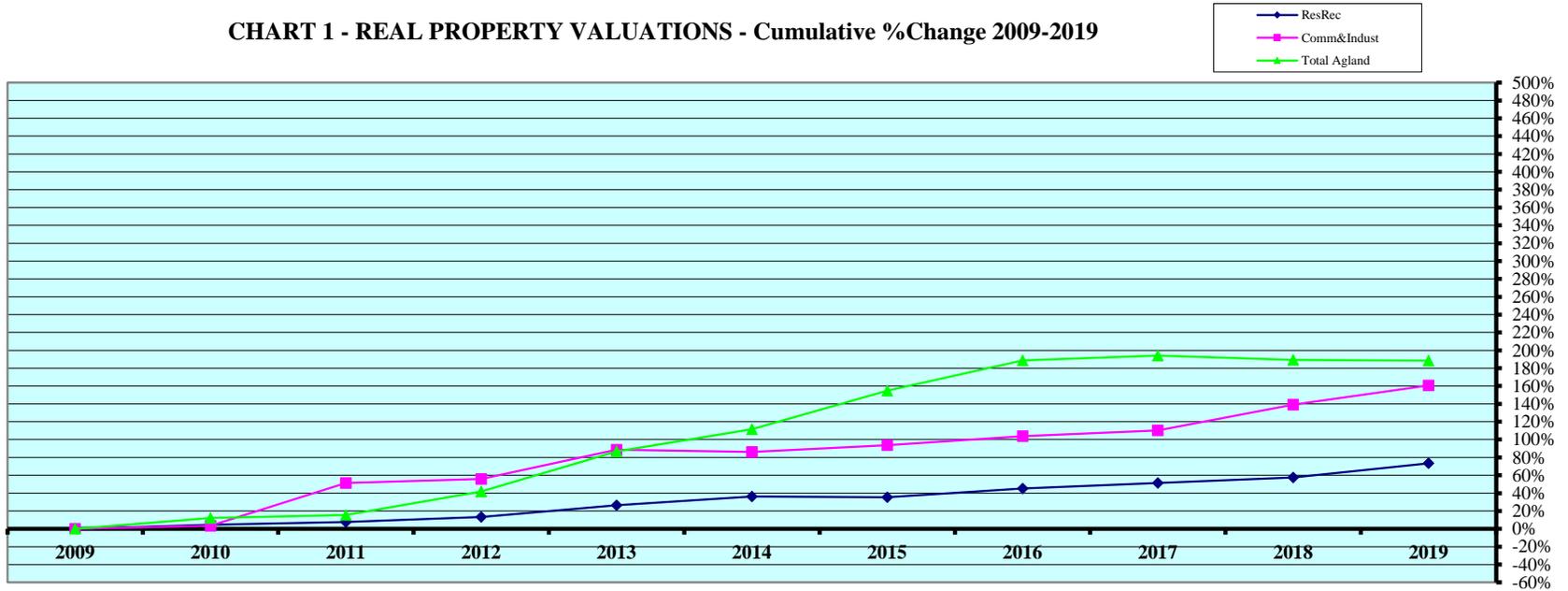
Legend

- 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 2009-2019



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
2009	175,917,410	--	--	--	28,468,440	--	--	--	542,155,015	--	--	--
2010	184,040,390	8,122,980	4.62%	4.62%	29,434,845	966,405	3.39%	3.39%	607,744,530	65,589,515	12.10%	12.10%
2011	189,237,910	5,197,520	2.82%	7.57%	43,084,660	13,649,815	46.37%	51.34%	625,627,125	17,882,595	2.94%	15.40%
2012	199,200,795	9,962,885	5.26%	13.24%	44,388,395	1,303,735	3.03%	55.92%	768,450,220	142,823,095	22.83%	41.74%
2013	222,219,950	23,019,155	11.56%	26.32%	53,740,720	9,352,325	21.07%	88.77%	1,012,430,010	243,979,790	31.75%	86.74%
2014	239,739,260	17,519,310	7.88%	36.28%	52,956,510	-784,210	-1.46%	86.02%	1,147,475,650	135,045,640	13.34%	111.65%
2015	238,150,835	-1,588,425	-0.66%	35.38%	55,107,420	2,150,910	4.06%	93.57%	1,381,378,940	233,903,290	20.38%	154.79%
2016	255,173,380	17,022,545	7.15%	45.05%	58,002,725	2,895,305	5.25%	103.74%	1,565,047,365	183,668,425	13.30%	188.67%
2017	266,120,795	10,947,415	4.29%	51.28%	59,828,965	1,826,240	3.15%	110.16%	1,594,466,755	29,419,390	1.88%	194.10%
2018	277,222,840	11,102,045	4.17%	57.59%	68,079,140	8,250,175	13.79%	139.14%	1,568,898,245	-25,568,510	-1.60%	189.38%
2019	305,006,230	27,783,390	10.02%	73.38%	74,196,570	6,117,430	8.99%	160.63%	1,563,804,805	-5,093,440	-0.32%	188.44%

Rate Annual %chg: Residential & Recreational **5.66%**

Commercial & Industrial **10.05%**

Agricultural Land **11.17%**

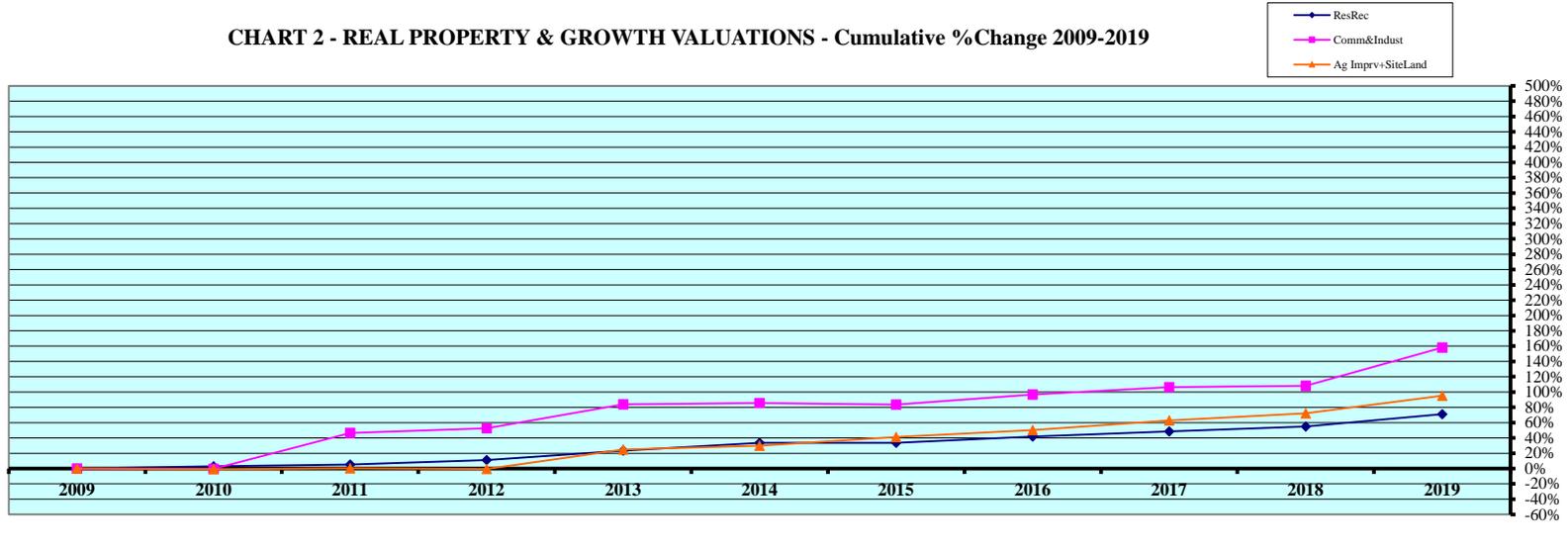
Cnty# **54**
County **KNOX**

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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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	
2009	175,917,410	0	0.00%	175,917,410	--	--	28,468,440	70,700	0.25%	28,397,740	--	--	
2010	184,040,390	2,940,883	1.60%	181,099,507	2.95%	2.95%	29,434,845	1,072,005	3.64%	28,362,840	-0.37%	-0.37%	
2011	189,237,910	4,022,000	2.13%	185,215,910	0.64%	5.29%	43,084,660	1,349,483	3.13%	41,735,177	41.79%	46.60%	
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	11.08%	44,388,395	972,515	2.19%	43,415,880	0.77%	52.51%	
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	23.36%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	83.96%	
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	33.74%	52,956,510	129,876	0.25%	52,826,634	-1.70%	85.56%	
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	33.48%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	83.64%	
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	41.75%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	96.76%	
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	48.56%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	106.35%	
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	54.80%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	108.05%	
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	71.09%	74,196,570	727,285	0.98%	73,469,285	7.92%	158.07%	
Rate Ann%chg	5.66%					3.76%	10.05%					C & I w/o growth	6.70%

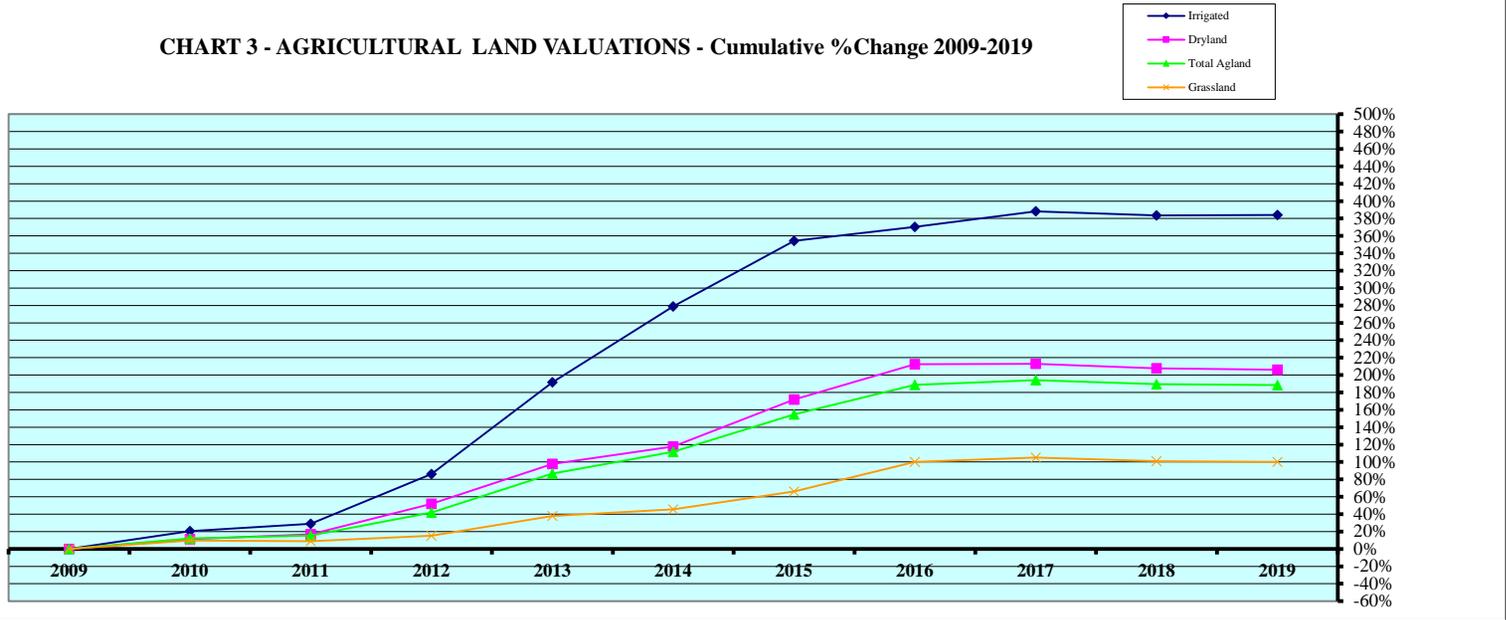
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	49,131,480	23,187,785	72,319,265	0	0.00%	72,319,265
2010	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175
2011	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050
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
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480
Rate Ann%chg	6.14%	9.32%	7.26%	Ag Imprv+Site w/o growth		3.89%

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 54
County KNOX

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	82,180,670	--	--	--	230,109,885	--	--	--	229,077,340	--	--	--
2010	98,986,065	16,805,395	20.45%	20.45%	255,894,345	25,784,460	11.21%	11.21%	251,386,255	22,308,915	9.74%	9.74%
2011	106,010,205	7,024,140	7.10%	29.00%	268,519,370	12,625,025	4.93%	16.69%	249,571,895	-1,814,360	-0.72%	8.95%
2012	153,015,465	47,005,260	44.34%	86.19%	349,589,615	81,070,245	30.19%	51.92%	263,907,040	14,335,145	5.74%	15.20%
2013	239,590,755	86,575,290	56.58%	191.54%	455,001,045	105,411,430	30.15%	97.73%	316,130,185	52,223,145	19.79%	38.00%
2014	311,405,300	71,814,545	29.97%	278.93%	501,233,990	46,232,945	10.16%	117.82%	333,088,580	16,958,395	5.36%	45.40%
2015	373,268,040	61,862,740	19.87%	354.20%	625,633,865	124,399,875	24.82%	171.88%	380,667,895	47,579,315	14.28%	66.17%
2016	386,450,725	13,182,685	3.53%	370.25%	718,867,645	93,233,780	14.90%	212.40%	458,547,435	77,879,540	20.46%	100.17%
2017	401,205,060	14,754,335	3.82%	388.20%	719,905,340	1,037,695	0.14%	212.85%	469,900,440	11,353,005	2.48%	105.13%
2018	397,414,705	-3,790,355	-0.94%	383.59%	707,970,830	-11,934,510	-1.66%	207.67%	460,497,435	-9,403,005	-2.00%	101.02%
2019	397,734,630	319,925	0.08%	383.98%	704,349,650	-3,621,180	-0.51%	206.09%	458,681,230	-1,816,205	-0.39%	100.23%

Rate Ann.%chg: Irrigated **17.08%** Dryland **11.84%** Grassland **7.19%**

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
2009	446,920	--	--	--	340,200	--	--	--	542,155,015	--	--	--
2010	1,126,465	679,545	152.05%	152.05%	351,400	11,200	3.29%	3.29%	607,744,530	65,589,515	12.10%	12.10%
2011	1,174,725	48,260	4.28%	162.85%	350,930	-470	-0.13%	3.15%	625,627,125	17,882,595	2.94%	15.40%
2012	1,595,190	420,465	35.79%	256.93%	342,910	-8,020	-2.29%	0.80%	768,450,220	142,823,095	22.83%	41.74%
2013	1,362,365	-232,825	-14.60%	204.83%	345,660	2,750	0.80%	1.60%	1,012,430,010	243,979,790	31.75%	86.74%
2014	1,407,445	45,080	3.31%	214.92%	340,335	-5,325	-1.54%	0.04%	1,147,475,650	135,045,640	13.34%	111.65%
2015	1,460,630	53,185	3.78%	226.82%	348,510	8,175	2.40%	2.44%	1,381,378,940	233,903,290	20.38%	154.79%
2016	833,250	-627,380	-42.95%	86.44%	348,310	-200	-0.06%	2.38%	1,565,047,365	183,668,425	13.30%	188.67%
2017	647,020	-186,230	-22.35%	44.77%	2,808,895	2,460,585	706.44%	725.66%	1,594,466,755	29,419,390	1.88%	194.10%
2018	725,620	78,600	12.15%	62.36%	2,289,655	-519,240	-18.49%	573.03%	1,568,898,245	-25,568,510	-1.60%	189.38%
2019	737,995	12,375	1.71%	65.13%	2,301,300	11,645	0.51%	576.46%	1,563,804,805	-5,093,440	-0.32%	188.44%

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

Rate Ann.%chg: Total Agric Land **11.17%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	82,280,800	60,233	1,366			230,364,585	212,408	1,085			229,557,695	366,342	627		
2010	99,141,030	62,824	1,578	15.52%	15.52%	255,530,760	209,617	1,219	12.40%	12.40%	252,191,345	361,654	697	11.28%	11.28%
2011	106,045,680	64,585	1,642	4.05%	20.20%	268,016,920	209,257	1,281	5.07%	18.10%	249,657,190	359,023	695	-0.28%	10.97%
2012	152,554,725	65,990	2,312	40.80%	69.23%	349,793,475	209,276	1,671	30.50%	54.12%	264,706,510	354,899	746	7.26%	19.03%
2013	240,203,100	72,811	3,299	42.70%	141.50%	454,106,835	214,202	2,120	26.84%	95.47%	316,267,390	341,248	927	24.26%	47.90%
2014	310,199,265	77,851	3,985	20.78%	191.69%	500,843,935	211,030	2,373	11.95%	173.53%	333,018,285	337,893	986	6.34%	57.28%
2015	372,345,820	84,327	4,415	10.82%	223.23%	626,371,020	211,132	2,967	25.00%	173.55%	381,092,150	331,684	1,149	16.58%	83.36%
2016	386,396,950	86,703	4,457	0.93%	226.24%	718,648,080	208,820	3,441	16.00%	217.32%	458,307,820	330,939	1,385	20.53%	121.01%
2017	402,068,625	87,478	4,596	3.13%	236.47%	720,164,330	206,313	3,491	1.43%	221.85%	468,293,655	329,451	1,421	2.64%	126.84%
2018	396,324,330	86,991	4,556	-0.88%	233.52%	707,921,130	206,069	3,435	-1.58%	216.76%	460,963,385	329,815	1,398	-1.67%	123.04%
2019	398,969,780	87,610	4,554	-0.04%	233.37%	706,375,155	205,593	3,436	0.01%	216.80%	458,947,200	328,279	1,398	0.03%	123.11%

Rate Annual %chg Average Value/Acre: **12.80%**

12.22%

8.36%

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
2009	358,215	7,161	50			882,935	8,898	99			543,444,230	655,043	830		
2010	461,280	9,101	51	1.33%	1.33%	1,084,780	12,885	84	-15.15%	-15.15%	608,409,195	656,082	927	11.78%	11.78%
2011	1,130,670	9,941	114	124.41%	127.38%	1,115,285	12,699	88	4.31%	-11.50%	625,965,745	655,506	955	2.98%	15.10%
2012	1,748,855	16,133	108	-4.69%	116.72%	940,385	9,648	97	10.99%	-1.77%	769,743,950	655,945	1,173	22.89%	41.45%
2013	1,355,365	15,739	86	-20.56%	72.16%	1,033,660	9,658	107	9.80%	7.86%	1,012,966,350	653,658	1,550	32.06%	86.79%
2014	1,406,390	15,688	90	4.10%	79.22%	1,050,955	9,757	108	0.64%	8.55%	1,146,518,830	652,219	1,758	13.43%	111.89%
2015	1,457,300	15,589	93	4.28%	86.89%	1,143,830	10,114	113	4.99%	13.97%	1,382,410,120	652,847	2,118	20.46%	155.24%
2016	1,611,815	15,586	103	10.62%	106.74%	1,320,685	10,169	130	14.84%	30.88%	1,566,285,350	652,217	2,401	13.41%	189.46%
2017	631,370	4,321	146	41.29%	192.10%	3,912,505	13,313	294	126.29%	196.17%	1,595,070,485	640,876	2,489	3.64%	200.00%
2018	722,510	4,815	150	2.69%	199.96%	3,446,355	13,397	257	-12.47%	159.24%	1,569,377,710	641,087	2,448	-1.64%	195.07%
2019	739,525	4,929	150	0.00%	199.96%	3,449,085	13,350	258	0.44%	160.37%	1,568,480,745	639,761	2,452	0.15%	195.51%

54
KNOX

Rate Annual %chg Average Value/Acre: **11.44%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,701	KNOX	98,222,204	13,122,611	3,216,800	174,925,540	74,196,570	0	130,080,690	1,563,804,805	89,192,395	56,503,185	0	2,203,264,800
cnty sectorvalue % of total value:		4.46%	0.60%	0.15%	7.94%	3.37%		5.90%	70.98%	4.05%	2.56%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	BAZILE MILLS	53,137	5,141	1,224	1,054,590	71,335	0	0	0	0	0	0	1,185,427
0.33%	%sector of county sector	0.05%	0.04%	0.04%	0.60%	0.10%							0.05%
	%sector of municipality	4.48%	0.43%	0.10%	88.96%	6.02%							100.00%
1,028	BLOOMFIELD	2,640,400	2,235,860	496,506	26,935,410	9,538,245	0	0	0	0	0	0	41,846,421
11.81%	%sector of county sector	2.69%	17.04%	15.43%	15.40%	12.86%							1.90%
	%sector of municipality	6.31%	5.34%	1.19%	64.37%	22.79%							100.00%
94	CENTER	104,199	159,018	37,855	1,415,090	326,810	0	0	0	0	0	0	2,042,972
1.08%	%sector of county sector	0.11%	1.21%	1.18%	0.81%	0.44%							0.09%
	%sector of municipality	5.10%	7.78%	1.85%	69.27%	16.00%							100.00%
1,154	CREIGHTON	2,292,713	673,779	132,147	33,899,075	5,743,805	0	0	0	0	0	0	42,741,519
13.26%	%sector of county sector	2.33%	5.13%	4.11%	19.38%	7.74%							1.94%
	%sector of municipality	5.36%	1.58%	0.31%	79.31%	13.44%							100.00%
726	CROFTON	1,234,428	600,092	123,933	28,641,910	4,731,365	0	0	0	0	0	0	35,331,728
8.34%	%sector of county sector	1.26%	4.57%	3.85%	16.37%	6.38%							1.60%
	%sector of municipality	3.49%	1.70%	0.35%	81.07%	13.39%							100.00%
370	NIOBRARA	707,241	378,339	90,065	10,003,735	2,937,200	0	0	0	0	0	0	14,116,580
4.25%	%sector of county sector	0.72%	2.88%	2.80%	5.72%	3.96%							0.64%
	%sector of municipality	5.01%	2.68%	0.64%	70.87%	20.81%							100.00%
346	SANTEE	174,520	21,590	5,140	233,830	0	0	0	0	0	0	0	435,080
3.98%	%sector of county sector	0.18%	0.16%	0.13%									0.02%
	%sector of municipality	40.11%	4.96%	1.18%	53.74%								100.00%
30	VERDEL	27,555	0	0	616,420	35,880	0	54,415	0	0	0	0	734,270
0.34%	%sector of county sector	0.03%			0.35%	0.05%		0.04%					0.03%
	%sector of municipality	3.75%			83.95%	4.89%		7.41%					100.00%
575	VERDIGRE	1,605,924	373,686	88,958	12,759,055	2,677,555	0	0	0	0	0	0	17,505,178
6.61%	%sector of county sector	1.63%	2.85%	2.77%	7.29%	3.61%							0.79%
	%sector of municipality	9.17%	2.13%	0.51%	72.89%	15.30%							100.00%
634	WAUSA	2,633,471	789,106	170,961	16,047,905	3,267,005	0	0	0	0	0	0	22,908,448
7.29%	%sector of county sector	2.68%	6.01%	5.31%	9.17%	4.40%							1.04%
	%sector of municipality	11.50%	3.44%	0.75%	70.05%	14.26%							100.00%
68	WINNETOON	222,657	146,964	34,985	1,265,075	318,905	0	0	0	0	0	0	1,988,586
0.78%	%sector of county sector	0.23%	1.12%	1.09%	0.72%	0.43%							0.09%
	%sector of municipality	11.20%	7.39%	1.76%	63.62%	16.04%							100.00%
5,054	Total Municipalities	11,696,245	5,383,575	1,181,774	132,872,095	29,648,105	0	54,415	0	0	0	0	180,836,209
58.09%	%all municip.sectors of cnty	11.91%	41.03%	36.74%	75.96%	39.96%		0.04%					8.21%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 11,111	Value : 2,133,352,350	Growth 17,477,010	Sum Lines 17, 25, & 41
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	333	1,949,950	16	29,040	7	39,590	356	2,018,580	
02. Res Improve Land	2,228	10,495,150	92	2,578,030	239	7,352,710	2,559	20,425,890	
03. Res Improvements	2,269	123,203,955	95	10,840,285	274	26,596,835	2,638	160,641,075	
04. Res Total	2,602	135,649,055	111	13,447,355	281	33,989,135	2,994	183,085,545	1,295,655
% of Res Total	86.91	74.09	3.71	7.34	9.39	18.56	26.95	8.58	7.41
05. Com UnImp Land	67	185,485	5	15,315	17	210,980	89	411,780	
06. Com Improve Land	460	1,722,310	27	400,430	36	5,579,095	523	7,701,835	
07. Com Improvements	468	31,128,950	28	2,782,615	49	45,288,860	545	79,200,425	
08. Com Total	535	33,036,745	33	3,198,360	66	51,078,935	634	87,314,040	11,987,435
% of Com Total	84.38	37.84	5.21	3.66	10.41	58.50	5.71	4.09	68.59
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	8,080	1,179	13,362,445	1,180	13,370,525	
14. Rec Improve Land	0	0	3	288,425	717	22,841,075	720	23,129,500	
15. Rec Improvements	0	0	5	104,225	741	99,021,785	746	99,126,010	
16. Rec Total	0	0	6	400,730	1,920	135,225,305	1,926	135,626,035	924,585
% of Rec Total	0.00	0.00	0.31	0.30	99.69	99.70	17.33	6.36	5.29
Res & Rec Total	2,602	135,649,055	117	13,848,085	2,201	169,214,440	4,920	318,711,580	2,220,240
% of Res & Rec Total	52.89	42.56	2.38	4.35	44.74	53.09	44.28	14.94	12.70
Com & Ind Total	535	33,036,745	33	3,198,360	66	51,078,935	634	87,314,040	11,987,435
% of Com & Ind Total	84.38	37.84	5.21	3.66	10.41	58.50	5.71	4.09	68.59
17. Taxable Total	3,137	168,685,800	150	17,046,445	2,267	220,293,375	5,554	406,025,620	14,207,675
% of Taxable Total	56.48	41.55	2.70	4.20	40.82	54.26	49.99	19.03	81.29

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	1,094,055	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	1,094,055
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,094,055

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	80	745	1,226

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	231	42,410,070	3,860	1,039,231,520	4,091	1,081,641,590
28. Ag-Improved Land	0	0	111	30,060,325	1,303	489,401,640	1,414	519,461,965
29. Ag Improvements	0	0	111	9,169,585	1,355	117,053,590	1,466	126,223,175

30. Ag Total				5,557	1,727,326,730
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	20,000	
32. HomeSite Improv Land	0	0.00	0	84	89.00	1,750,000	
33. HomeSite Improvements	0	0.00	0	84	87.00	6,823,250	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	25	37.06	74,120	
36. FarmSite Improv Land	0	0.00	0	102	419.60	839,200	
37. FarmSite Improvements	0	0.00	0	83	0.00	2,346,335	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	406.12	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	107,015	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	11.00	210,000	11	12.00	230,000	
32. HomeSite Improv Land	911	958.83	18,720,100	995	1,047.83	20,470,100	
33. HomeSite Improvements	1,032	953.83	72,200,450	1,116	1,040.83	79,023,700	3,269,335
34. HomeSite Total				1,127	1,059.83	99,723,800	
35. FarmSite UnImp Land	285	702.09	1,403,180	310	739.15	1,477,300	
36. FarmSite Improv Land	1,228	6,614.54	13,225,120	1,330	7,034.14	14,064,320	
37. FarmSite Improvements	1,004	0.00	44,853,140	1,087	0.00	47,199,475	0
38. FarmSite Total				1,397	7,773.29	62,741,095	
39. Road & Ditches	0	9,809.41	0	0	10,215.53	0	
40. Other- Non Ag Use	0	8,679.49	3,683,775	0	9,038.35	3,790,790	
41. Total Section VI				2,524	28,087.00	166,255,685	3,269,335

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	1,222,810	18	2,038.79	1,222,810

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,795.61	4.39%	10,225,985	4.69%	5,694.99
46. 1A	1,648.07	4.03%	9,385,765	4.31%	5,695.00
47. 2A1	2,836.16	6.93%	15,580,810	7.15%	5,493.63
48. 2A	15,936.92	38.96%	87,390,320	40.12%	5,483.51
49. 3A1	409.63	1.00%	2,193,565	1.01%	5,354.99
50. 3A	73.92	0.18%	395,840	0.18%	5,354.98
51. 4A1	14,845.09	36.29%	75,561,830	34.69%	5,090.02
52. 4A	3,361.32	8.22%	17,090,310	7.85%	5,084.40
53. Total	40,906.72	100.00%	217,824,425	100.00%	5,324.91
Dry					
54. 1D1	2,946.03	3.61%	14,612,315	4.03%	4,960.00
55. 1D	28,651.33	35.13%	142,110,600	39.15%	4,960.00
56. 2D1	5,943.48	7.29%	28,320,695	7.80%	4,765.00
57. 2D	7,633.52	9.36%	34,770,725	9.58%	4,555.01
58. 3D1	170.33	0.21%	757,105	0.21%	4,444.93
59. 3D	1,618.32	1.98%	6,732,200	1.85%	4,159.99
60. 4D1	29,038.46	35.61%	114,121,205	31.44%	3,930.00
61. 4D	5,549.38	6.80%	21,587,185	5.95%	3,890.02
62. Total	81,550.85	100.00%	363,012,030	100.00%	4,451.36
Grass					
63. 1G1	8,425.44	30.42%	14,285,845	30.45%	1,695.56
64. 1G	5,981.41	21.59%	10,139,825	21.61%	1,695.22
65. 2G1	2,867.27	10.35%	4,860,560	10.36%	1,695.19
66. 2G	9,138.54	32.99%	15,471,830	32.98%	1,693.03
67. 3G1	1,062.81	3.84%	1,781,470	3.80%	1,676.19
68. 3G	95.07	0.34%	159,720	0.34%	1,680.03
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	127.88	0.46%	214,830	0.46%	1,679.93
71. Total	27,698.42	100.00%	46,914,080	100.00%	1,693.75
Irrigated Total					
	40,906.72	26.92%	217,824,425	34.65%	5,324.91
Dry Total					
	81,550.85	53.67%	363,012,030	57.74%	4,451.36
Grass Total					
	27,698.42	18.23%	46,914,080	7.46%	1,693.75
72. Waste	502.54	0.33%	75,445	0.01%	150.13
73. Other	1,289.81	0.85%	828,515	0.13%	642.35
74. Exempt	1,046.12	0.69%	0	0.00%	0.00
75. Market Area Total	151,948.34	100.00%	628,654,495	100.00%	4,137.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,279.53	17.53%	20,698,615	19.16%	3,920.54
46. 1A	2,822.49	9.37%	10,662,980	9.87%	3,777.86
47. 2A1	1,527.84	5.07%	5,605,690	5.19%	3,669.03
48. 2A	11,299.49	37.52%	40,943,690	37.90%	3,623.50
49. 3A1	2,584.21	8.58%	9,186,850	8.50%	3,554.99
50. 3A	278.79	0.93%	966,005	0.89%	3,464.99
51. 4A1	4,276.24	14.20%	13,700,295	12.68%	3,203.82
52. 4A	2,047.24	6.80%	6,264,540	5.80%	3,059.99
53. Total	30,115.83	100.00%	108,028,665	100.00%	3,587.11
Dry					
54. 1D1	7,512.27	10.13%	19,268,910	12.52%	2,564.99
55. 1D	14,847.47	20.03%	37,044,490	24.08%	2,495.00
56. 2D1	6,171.93	8.32%	12,991,945	8.44%	2,105.01
57. 2D	18,666.88	25.18%	35,653,790	23.17%	1,910.00
58. 3D1	3,560.38	4.80%	6,640,115	4.32%	1,865.00
59. 3D	1,129.84	1.52%	2,067,620	1.34%	1,830.01
60. 4D1	14,567.44	19.65%	26,367,205	17.14%	1,810.01
61. 4D	7,684.33	10.36%	13,831,815	8.99%	1,800.00
62. Total	74,140.54	100.00%	153,865,890	100.00%	2,075.33
Grass					
63. 1G1	20,544.88	8.92%	28,720,380	9.20%	1,397.93
64. 1G	32,498.31	14.11%	44,775,515	14.34%	1,377.78
65. 2G1	62,348.50	27.07%	84,542,650	27.08%	1,355.97
66. 2G	48,257.68	20.95%	65,918,395	21.12%	1,365.97
67. 3G1	37,613.34	16.33%	50,077,795	16.04%	1,331.38
68. 3G	27,480.81	11.93%	35,956,140	11.52%	1,308.41
69. 4G1	613.29	0.27%	848,215	0.27%	1,383.06
70. 4G	956.04	0.42%	1,316,555	0.42%	1,377.09
71. Total	230,312.85	100.00%	312,155,645	100.00%	1,355.35
Irrigated Total					
Irrigated Total	30,115.83	8.67%	108,028,665	18.74%	3,587.11
Dry Total					
Dry Total	74,140.54	21.34%	153,865,890	26.69%	2,075.33
Grass Total					
Grass Total	230,312.85	66.29%	312,155,645	54.14%	1,355.35
72. Waste	3,752.26	1.08%	562,985	0.10%	150.04
73. Other	9,122.81	2.63%	1,925,685	0.33%	211.08
74. Exempt	14,393.50	4.14%	0	0.00%	0.00
75. Market Area Total	347,444.29	100.00%	576,538,870	100.00%	1,659.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	659.90	4.04%	3,310,040	4.81%	5,015.97
46. 1A	394.21	2.41%	1,992,730	2.89%	5,055.00
47. 2A1	783.08	4.80%	3,817,755	5.54%	4,875.31
48. 2A	5,937.40	36.36%	28,534,750	41.43%	4,805.93
49. 3A1	448.04	2.74%	2,100,215	3.05%	4,687.56
50. 3A	2.86	0.02%	12,770	0.02%	4,465.03
51. 4A1	5,928.64	36.31%	21,440,890	31.13%	3,616.49
52. 4A	2,173.20	13.31%	7,657,360	11.12%	3,523.54
53. Total	16,327.33	100.00%	68,866,510	100.00%	4,217.87
Dry					
54. 1D1	3,535.66	7.20%	15,592,265	8.53%	4,410.00
55. 1D	12,851.51	26.17%	54,875,920	30.02%	4,270.00
56. 2D1	3,881.25	7.90%	15,835,555	8.66%	4,080.01
57. 2D	6,912.71	14.08%	27,858,240	15.24%	4,030.00
58. 3D1	176.48	0.36%	693,545	0.38%	3,929.88
59. 3D	415.42	0.85%	1,543,260	0.84%	3,714.94
60. 4D1	14,222.09	28.96%	46,932,885	25.68%	3,300.00
61. 4D	7,109.53	14.48%	19,444,600	10.64%	2,735.00
62. Total	49,104.65	100.00%	182,776,270	100.00%	3,722.18
Grass					
63. 1G1	10,552.17	14.89%	15,863,675	15.40%	1,503.36
64. 1G	9,084.49	12.82%	13,471,840	13.08%	1,482.95
65. 2G1	15,004.04	21.17%	21,162,040	20.54%	1,410.42
66. 2G	16,637.20	23.47%	24,815,875	24.09%	1,491.59
67. 3G1	14,418.66	20.34%	20,304,995	19.71%	1,408.24
68. 3G	4,796.09	6.77%	6,831,895	6.63%	1,424.47
69. 4G1	36.21	0.05%	52,820	0.05%	1,458.71
70. 4G	356.15	0.50%	530,410	0.51%	1,489.29
71. Total	70,885.01	100.00%	103,033,550	100.00%	1,453.53
Irrigated Total					
	16,327.33	11.63%	68,866,510	19.35%	4,217.87
Dry Total					
	49,104.65	34.99%	182,776,270	51.36%	3,722.18
Grass Total					
	70,885.01	50.51%	103,033,550	28.95%	1,453.53
72. Waste	1,082.30	0.77%	162,395	0.05%	150.05
73. Other	2,952.58	2.10%	1,038,955	0.29%	351.88
74. Exempt	11,873.36	8.46%	0	0.00%	0.00
75. Market Area Total	140,351.87	100.00%	355,877,680	100.00%	2,535.61

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,011.61	18,549,300	83,338.27	376,170,300	87,349.88	394,719,600
77. Dry Land	0.00	0	11,223.33	36,666,395	193,572.71	662,987,795	204,796.04	699,654,190
78. Grass	0.00	0	10,201.89	14,309,635	318,694.39	447,793,640	328,896.28	462,103,275
79. Waste	0.00	0	315.62	47,375	5,021.48	753,450	5,337.10	800,825
80. Other	0.00	0	485.37	107,355	12,879.83	3,685,800	13,365.20	3,793,155
81. Exempt	21.71	0	1,917.21	0	25,374.06	0	27,312.98	0
82. Total	0.00	0	26,237.82	69,680,060	613,506.68	1,491,390,985	639,744.50	1,561,071,045

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	87,349.88	13.65%	394,719,600	25.29%	4,518.83
Dry Land	204,796.04	32.01%	699,654,190	44.82%	3,416.35
Grass	328,896.28	51.41%	462,103,275	29.60%	1,405.01
Waste	5,337.10	0.83%	800,825	0.05%	150.05
Other	13,365.20	2.09%	3,793,155	0.24%	283.81
Exempt	27,312.98	4.27%	0	0.00%	0.00
Total	639,744.50	100.00%	1,561,071,045	100.00%	2,440.15

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	22	177,535	21	259,555	21	628,580	43	1,065,670	0
83.2 Bloomfield	52	272,570	466	2,427,455	467	25,117,815	519	27,817,840	259,720
83.3 Center	14	30,950	52	187,855	53	1,197,060	67	1,415,865	4,755
83.4 Creighton	66	335,015	567	3,372,680	570	30,342,970	636	34,050,665	91,715
83.5 Crofton	41	263,875	331	1,987,450	340	27,522,660	381	29,773,985	295,890
83.6 Devils Nest	699	2,239,950	29	189,700	29	2,901,640	728	5,331,290	122,935
83.7 Lake	449	8,106,345	681	18,761,260	701	94,480,150	1,150	121,347,755	795,280
83.8 Niobrara	22	79,705	179	823,945	198	9,237,815	220	10,141,465	38,800
83.9 Rural	36	1,943,370	330	12,332,880	375	38,949,150	411	53,225,400	488,570
83.10 Santee	1	415	8	3,535	8	234,745	9	238,695	0
83.11 Verdel	30	31,465	33	15,785	33	568,390	63	615,640	0
83.12 Verdigre	23	125,755	254	726,740	261	11,969,470	284	12,821,965	29,710
83.13 Wausa	40	235,280	276	687,465	276	15,261,105	316	16,183,850	92,865
83.14 Winnetoon	22	330,465	43	49,020	43	885,595	65	1,265,080	0
83.15 [none]	19	1,216,410	9	1,730,065	9	469,940	28	3,416,415	0
84 Residential Total	1,536	15,389,105	3,279	43,555,390	3,384	259,767,085	4,920	318,711,580	2,220,240

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	875	2	70,460	2	71,335	0
85.2	Bloomfield	10	33,125	100	491,685	102	11,934,690	112	12,459,500	2,391,440
85.3	Center	2	1,200	11	11,980	11	313,630	13	326,810	0
85.4	Creighton	15	57,320	101	414,850	102	5,496,230	117	5,968,400	114,155
85.5	Crofton	10	43,520	63	235,715	67	4,715,260	77	4,994,495	8,595
85.6	Lake	0	0	15	292,725	16	2,803,355	16	3,096,080	397,480
85.7	Niobrara	13	40,930	40	247,825	40	2,556,100	53	2,844,855	5,040
85.8	Rural	20	213,680	47	5,681,605	60	45,169,070	80	51,064,355	9,027,795
85.9	Verdel	7	4,270	9	5,250	9	32,410	16	41,930	6,050
85.10	Verdigre	5	7,330	60	97,295	60	2,636,595	65	2,741,220	36,880
85.11	Wausa	6	10,360	62	207,250	62	3,147,755	68	3,365,365	0
85.12	Winnetoon	1	45	14	14,780	14	324,870	15	339,695	0
86	Commercial Total	89	411,780	523	7,701,835	545	79,200,425	634	87,314,040	11,987,435

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	8,317.70	30.80%	14,105,955	30.81%	1,695.90
88. 1G	5,886.53	21.80%	9,990,290	21.82%	1,697.14
89. 2G1	2,762.09	10.23%	4,684,170	10.23%	1,695.88
90. 2G	8,759.76	32.44%	14,851,975	32.44%	1,695.48
91. 3G1	1,057.00	3.91%	1,775,930	3.88%	1,680.16
92. 3G	95.07	0.35%	159,720	0.35%	1,680.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	127.88	0.47%	214,830	0.47%	1,679.93
95. Total	27,006.03	100.00%	45,782,870	100.00%	1,695.28
CRP					
96. 1C1	105.46	16.05%	178,750	16.05%	1,694.96
97. 1C	85.44	13.01%	144,815	13.01%	1,694.93
98. 2C1	103.60	15.77%	175,600	15.77%	1,694.98
99. 2C	360.23	54.83%	610,580	54.83%	1,694.97
100. 3C1	2.23	0.34%	3,750	0.34%	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	656.96	100.00%	1,113,495	100.00%	1,694.92
Timber					
105. 1T1	2.28	6.44%	1,140	6.44%	500.00
106. 1T	9.44	26.64%	4,720	26.64%	500.00
107. 2T1	1.58	4.46%	790	4.46%	500.00
108. 2T	18.55	52.36%	9,275	52.36%	500.00
109. 3T1	3.58	10.10%	1,790	10.10%	500.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	35.43	100.00%	17,715	100.00%	500.00
<hr/>					
Grass Total	27,006.03	97.50%	45,782,870	97.59%	1,695.28
CRP Total	656.96	2.37%	1,113,495	2.37%	1,694.92
Timber Total	35.43	0.13%	17,715	0.04%	500.00
<hr/>					
114. Market Area Total	27,698.42	100.00%	46,914,080	100.00%	1,693.75

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	19,153.95	9.12%	27,219,215	9.15%	1,421.08
88. 1G	30,346.41	14.46%	43,115,605	14.50%	1,420.78
89. 2G1	55,878.57	26.62%	79,428,370	26.72%	1,421.45
90. 2G	44,167.78	21.04%	62,721,770	21.10%	1,420.08
91. 3G1	34,405.30	16.39%	48,340,545	16.26%	1,405.03
92. 3G	24,448.17	11.65%	34,357,880	11.56%	1,405.34
93. 4G1	590.61	0.28%	832,840	0.28%	1,410.14
94. 4G	925.97	0.44%	1,300,995	0.44%	1,405.01
95. Total	209,916.76	100.00%	297,317,220	100.00%	1,416.36
CRP					
96. 1C1	875.75	17.35%	1,243,575	17.36%	1,420.01
97. 1C	634.73	12.57%	901,325	12.58%	1,420.01
98. 2C1	2,042.77	40.47%	2,900,700	40.49%	1,419.98
99. 2C	1,251.83	24.80%	1,777,590	24.81%	1,419.99
100. 3C1	147.20	2.92%	206,830	2.89%	1,405.10
101. 3C	90.56	1.79%	127,220	1.78%	1,404.81
102. 4C1	4.46	0.09%	6,265	0.09%	1,404.71
103. 4C	0.58	0.01%	815	0.01%	1,405.17
104. Total	5,047.88	100.00%	7,164,320	100.00%	1,419.27
Timber					
105. 1T1	515.18	3.36%	257,590	3.36%	500.00
106. 1T	1,517.17	9.88%	758,585	9.88%	500.00
107. 2T1	4,427.16	28.84%	2,213,580	28.84%	500.00
108. 2T	2,838.07	18.49%	1,419,035	18.49%	500.00
109. 3T1	3,060.84	19.94%	1,530,420	19.94%	500.00
110. 3T	2,942.08	19.17%	1,471,040	19.17%	500.00
111. 4T1	18.22	0.12%	9,110	0.12%	500.00
112. 4T	29.49	0.19%	14,745	0.19%	500.00
113. Total	15,348.21	100.00%	7,674,105	100.00%	500.00
<hr/>					
Grass Total	209,916.76	91.14%	297,317,220	95.25%	1,416.36
CRP Total	5,047.88	2.19%	7,164,320	2.30%	1,419.27
Timber Total	15,348.21	6.66%	7,674,105	2.46%	500.00
<hr/>					
114. Market Area Total	230,312.85	100.00%	312,155,645	100.00%	1,355.35

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	10,081.06	15.53%	15,325,040	15.55%	1,520.18
88. 1G	8,468.83	13.05%	12,894,675	13.08%	1,522.60
89. 2G1	13,102.49	20.19%	19,949,440	20.24%	1,522.57
90. 2G	15,648.49	24.11%	23,805,270	24.15%	1,521.25
91. 3G1	12,862.94	19.82%	19,424,950	19.71%	1,510.15
92. 3G	4,355.21	6.71%	6,586,835	6.68%	1,512.40
93. 4G1	34.37	0.05%	51,900	0.05%	1,510.04
94. 4G	348.55	0.54%	526,310	0.53%	1,510.00
95. Total	64,901.94	100.00%	98,564,420	100.00%	1,518.67
CRP					
96. 1C1	297.13	21.20%	451,645	21.21%	1,520.02
97. 1C	257.96	18.41%	392,095	18.41%	1,519.98
98. 2C1	248.57	17.74%	377,830	17.74%	1,520.01
99. 2C	506.13	36.11%	769,315	36.13%	1,519.99
100. 3C1	91.43	6.52%	138,060	6.48%	1,510.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.30	0.02%	450	0.02%	1,500.00
104. Total	1,401.52	100.00%	2,129,395	100.00%	1,519.35
Timber					
105. 1T1	173.98	3.80%	86,990	3.72%	500.00
106. 1T	357.70	7.81%	185,070	7.91%	517.39
107. 2T1	1,652.98	36.08%	834,770	35.68%	505.01
108. 2T	482.58	10.53%	241,290	10.31%	500.00
109. 3T1	1,464.29	31.96%	741,985	31.71%	506.72
110. 3T	440.88	9.62%	245,060	10.47%	555.84
111. 4T1	1.84	0.04%	920	0.04%	500.00
112. 4T	7.30	0.16%	3,650	0.16%	500.00
113. Total	4,581.55	100.00%	2,339,735	100.00%	510.69
<hr/>					
Grass Total	64,901.94	91.56%	98,564,420	95.66%	1,518.67
CRP Total	1,401.52	1.98%	2,129,395	2.07%	1,519.35
Timber Total	4,581.55	6.46%	2,339,735	2.27%	510.69
<hr/>					
114. Market Area Total	70,885.01	100.00%	103,033,550	100.00%	1,453.53

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

54 Knox

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	174,925,540	183,085,545	8,160,005	4.66%	1,295,655	3.92%
02. Recreational	130,080,690	135,626,035	5,545,345	4.26%	924,585	3.55%
03. Ag-Homesite Land, Ag-Res Dwelling	89,192,395	99,723,800	10,531,405	11.81%	3,269,335	8.14%
04. Total Residential (sum lines 1-3)	394,198,625	418,435,380	24,236,755	6.15%	5,489,575	4.76%
05. Commercial	74,196,570	87,314,040	13,117,470	17.68%	11,987,435	1.52%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	74,196,570	87,314,040	13,117,470	17.68%	11,987,435	1.52%
08. Ag-Farmsite Land, Outbuildings	52,783,555	62,741,095	9,957,540	18.86%	0	18.86%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,719,630	3,790,790	71,160	1.91%		
11. Total Non-Agland (sum lines 8-10)	56,503,185	66,531,885	10,028,700	17.75%	0	17.75%
12. Irrigated	397,734,630	394,719,600	-3,015,030	-0.76%		
13. Dryland	704,349,650	699,654,190	-4,695,460	-0.67%		
14. Grassland	458,681,230	462,103,275	3,422,045	0.75%		
15. Wasteland	737,995	800,825	62,830	8.51%		
16. Other Agland	2,301,300	3,793,155	1,491,855	64.83%		
17. Total Agricultural Land	1,563,804,805	1,561,071,045	-2,733,760	-0.17%		
18. Total Value of all Real Property (Locally Assessed)	2,088,703,185	2,133,352,350	44,649,165	2.14%	17,477,010	1.30%

2020 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:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$248,594.13
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:
	\$43,100.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$32,750.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
2.	CAMA software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
3.	Are cadastral maps currently being used?
	We maintain them but use GIS as main go-to.
4.	If so, who maintains the Cadastral Maps?
	Connie - Assessor Assistant
5.	Does the county have GIS software?
	gWorks
6.	Is GIS available to the public? If so, what is the web address?
	Yes. Knox.gworks.com
7.	Who maintains the GIS software and maps?
	Deputy Assessor
8.	What type of aerial imagery is used in the cyclical review of properties?
	US Government, we had oblique's by GIS, taken in 2014. June 1,2019 the county had flood imagery flown of all creeks, rivers-mainly western part of Knox County.
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan

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:
	Tax Valuation Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Commercial Appraisal by Tax Valuation Inc. to finalize summer 2020, to implement 2021.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
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?
	Tax Valuation Inc. is approved (1/11/19)
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Guidelines only are provided by the appraisal service. Tax Valuation Inc. will help price/set values/tables etc.

2020 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:																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living	3	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.	5	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																												
1	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living																												
3	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.																												
5	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter																												
10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.																												
15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.																												
20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.																												
26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.																												
30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.																												
35	Rural, residential property located outside the boundaries of the villages.																												
37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.																												
45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.																												
50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.																												
AG	Agricultural homes and outbuildings																												
3.	List and describe the approach(es) used to estimate the market value of residential properties.																												
	The sales 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 as compared to CAMA depreciation are the basis of depreciation studies.																																																																										
5.	Are individual depreciation tables developed for each valuation group?																																																																										
	No, however each groupings 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.																																																																										
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.																																																																										
10.	<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>2016</td> <td>2017</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>3</td> <td>2016</td> <td>2017</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>5</td> <td>2016</td> <td>2017</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>10</td> <td>2016</td> <td>2017</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>15</td> <td>2015</td> <td>2017</td> <td>2015</td> <td>2014</td> </tr> <tr> <td>20</td> <td>2012</td> <td>2017</td> <td>2012</td> <td>2012-2014</td> </tr> <tr> <td>26</td> <td>2012</td> <td>2017</td> <td>2012</td> <td>2012-2014</td> </tr> <tr> <td>30</td> <td>2015</td> <td>2017</td> <td>2015</td> <td>2014</td> </tr> <tr> <td>35</td> <td>2017</td> <td>2017</td> <td>2019</td> <td>2017-2019</td> </tr> <tr> <td>37</td> <td>2012</td> <td>2017</td> <td>2012</td> <td>2012</td> </tr> <tr> <td>45</td> <td>2016</td> <td>2017</td> <td>2016</td> <td>2016</td> </tr> <tr> <td>50</td> <td>2016</td> <td>2017</td> <td>2016</td> <td>2015</td> </tr> <tr> <td>AG</td> <td>2017</td> <td>2017</td> <td>2018</td> <td>2016-2019</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	2016	2017	2016	2016	3	2016	2017	2016	2016	5	2016	2017	2016	2016	10	2016	2017	2016	2016	15	2015	2017	2015	2014	20	2012	2017	2012	2012-2014	26	2012	2017	2012	2012-2014	30	2015	2017	2015	2014	35	2017	2017	2019	2017-2019	37	2012	2017	2012	2012	45	2016	2017	2016	2016	50	2016	2017	2016	2015	AG	2017	2017	2018	2016-2019
<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	2016	2017	2016	2016																																																																							
3	2016	2017	2016	2016																																																																							
5	2016	2017	2016	2016																																																																							
10	2016	2017	2016	2016																																																																							
15	2015	2017	2015	2014																																																																							
20	2012	2017	2012	2012-2014																																																																							
26	2012	2017	2012	2012-2014																																																																							
30	2015	2017	2015	2014																																																																							
35	2017	2017	2019	2017-2019																																																																							
37	2012	2017	2012	2012																																																																							
45	2016	2017	2016	2016																																																																							
50	2016	2017	2016	2015																																																																							
AG	2017	2017	2018	2016-2019																																																																							
	Valuation Group 37 Santee only has 5 houses on the tax roll. Mainly not used for full time living, the rest is exempt.																																																																										

2020 Commercial Assessment Survey for Knox County

1.	Valuation data collection done by:																								
	Staff																								
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter. Center, county seat, small population, no gas or grocery store, only post office and Bar/Grill. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.	3	Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter. Center, county seat, small population, no gas or grocery store, only post office and Bar/Grill. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																								
1	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained.																								
3	Bazile Mills, small population, no gas or grocery store, no school and no curb and gutter. Center, county seat, small population, no gas or grocery store, only post office and Bar/Grill. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school or no curb and gutter.																								
10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.																								
15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.																								
20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.																								
26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.																								
30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.																								
35	Rural, residential property located outside the boundaries of the villages.																								
37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.																								
45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.																								
50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.																								
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																								
	The sales comparison 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 grouping?																																																																
	No, however each groupings economic 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</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>2012</td> <td>2012</td> <td>2012</td> <td>2019</td> </tr> <tr> <td>3</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>10</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2019</td> </tr> <tr> <td>15</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2019</td> </tr> <tr> <td>20</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>26</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>30</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>35</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2019</td> </tr> <tr> <td>37</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>45</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2018</td> </tr> <tr> <td>50</td> <td>2012</td> <td>2012</td> <td>2012</td> <td>2019</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2012	2012	2012	2019	3	2012	2012	2012	2018	10	2012	2012	2012	2019	15	2012	2012	2012	2019	20	2012	2012	2012	2018	26	2012	2012	2012	2018	30	2012	2012	2012	2018	35	2012	2012	2012	2019	37	2012	2012	2012	2018	45	2012	2012	2012	2018	50	2012	2012	2012	2019
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																																													
1	2012	2012	2012	2019																																																													
3	2012	2012	2012	2018																																																													
10	2012	2012	2012	2019																																																													
15	2012	2012	2012	2019																																																													
20	2012	2012	2012	2018																																																													
26	2012	2012	2012	2018																																																													
30	2012	2012	2012	2018																																																													
35	2012	2012	2012	2019																																																													
37	2012	2012	2012	2018																																																													
45	2012	2012	2012	2018																																																													
50	2012	2012	2012	2019																																																													
	N/A																																																																

2020 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</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	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
<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												
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												
	N/A													
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.													
	Rural residential land is 20 acres or less. Recreational land typically has lake influence. Recreational does also include agland that is no longer used to sustain agricultural purposes.													
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 no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
	<i>If your county has special value applications, please answer the following</i>
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 for special value. All sales and surrounding areas reviewed.
	<i>If your county recognizes a special value, please answer the following</i>
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

2019 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>
Valuation				
Residential/Recreational	4898	44.22%	\$ 300,762,715	14.41%
Commercial	628	5.66%	\$ 68,783,920	3.30%
Agricultural	<u>5550</u>	<u>50.12%</u>	\$ <u>1,717,549,305</u>	<u>82.29%</u>
<u>2019 Abstract Totals</u>	<u>11,076</u>	<u>100.00%</u>	\$ <u>2,087,095,940</u>	<u>100.00%</u>

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	518	\$ 16,624,732	486	\$ 2,364,543
Agricultural	<u>961</u>	<u>\$ 81,665,979</u>	<u>922</u>	<u>\$ 7,672,365</u>
Total	1479	\$ 98,290,711	1,408	\$10,036,908

2019-2020 Proposed Budget

Assessor Budget-\$ 248,594.23

Re-Appraisal Budget-\$ 43,100.00

Total- \$291,694.23

2019 Form 425-Calamity 116 applications 92 accepted= \$4,555,430 loss of valuation

Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerk/Appraisers

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

Contract Appraiser-Blaser Appraisal has been hired to review the rural farm sites beginning in 2017 ongoing into the next two years. Tax Valuation Inc. has been hired to review the unique commercial properties for 2019-2020.

GIS-GIS Workshop

Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor and the office clerks all try to attend school on a regular basis. We have utilized the GoToMeeting training. We need more of this for credit hours. It is a good idea for education that is otherwise hard to acquire. I do have two employees that I would like to send to 101 whenever it would become available again.

2019 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95.03%	11.05	103.66
Commercial	100.00%	6.95	100.18
Agricultural	69.74%	13.31	103.97

3 Year Appraisal Plan

Current 2019

Residential

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

Commercial

An overall Commercial review was started in the summer of 2018. My office help will complete the on-site reviews in each village, city and rural areas. Tax Valuation Incorporated has reviewed the unique town and rural commercials that we hired them to do. This includes the likes of elevators and fertilizer companies. Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Review work began in June 2017, with the work taking at least three years considering the size of the county. Blaser Appraisal has been hired to review the entire rural area. Area 3 was completed by the lister in 2017. Area 1 was completed by the fall of 2018. 2019, Area 2, the western portion of the county is being listed, along with new pictures being taken by the appraiser. My office help has been reviewing parcels that are vacant and cabin parcels. The lister reviews all homes and outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask her for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continual, using the 2018 aerials that were provided to us from the US Government.

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 521sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values,

generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with the local NRD's, update CRP records and prepare for TERC.

2020

Residential

Organize the files for a lake review for door to door inspections. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics. We shall begin to organize, in the spring of 2020, a full review of approximately 1913 parcels in the lake areas.

Commercial

Appraisal review of the commercials, with door to door inspections, had begun in 2018 with finalization in summer and fall of 2019. This review plans to be implemented in 2020. Generally, we have a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Rural review shall be completed, by my office and Blaser Appraisal and implemented. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in

house, by myself, using all information collected. My liaison and I work together and she is kept up to date. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the 2018 aerials that were provided to us from the US Government.

Other

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

2021

Residential

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

Commercial

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

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

Agricultural

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

Other

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

2022

Residential

The lake review will be completed and implemented. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We

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

Commercial

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

Agricultural

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

Other

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

2023

Residential

Lake- Yearly maintenance will be done for the lake parcels, which include building permits, sale review and pickup work. Towns-Possibly begin to organize the town and village review. Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

Commercial

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

Agricultural

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

Other

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Residential</u>	Organize lake review Market Analysis	Begin lake review Market Analysis	Continue lake Market Analysis	Finalize lake Market Analysis	Organize Town Review Market Analysis
<u>Commercial</u>	Continue Review Market Analysis	Finalize Review Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Finalize Review Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

March 1, 2020

KNOX COUNTY

2020 Methodology for Special Value

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

Knox County accepted applications in March of 2012.

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

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