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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FILLMORE COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Fillmore 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 Fillmore 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Lynn Mussman, Fillmore County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

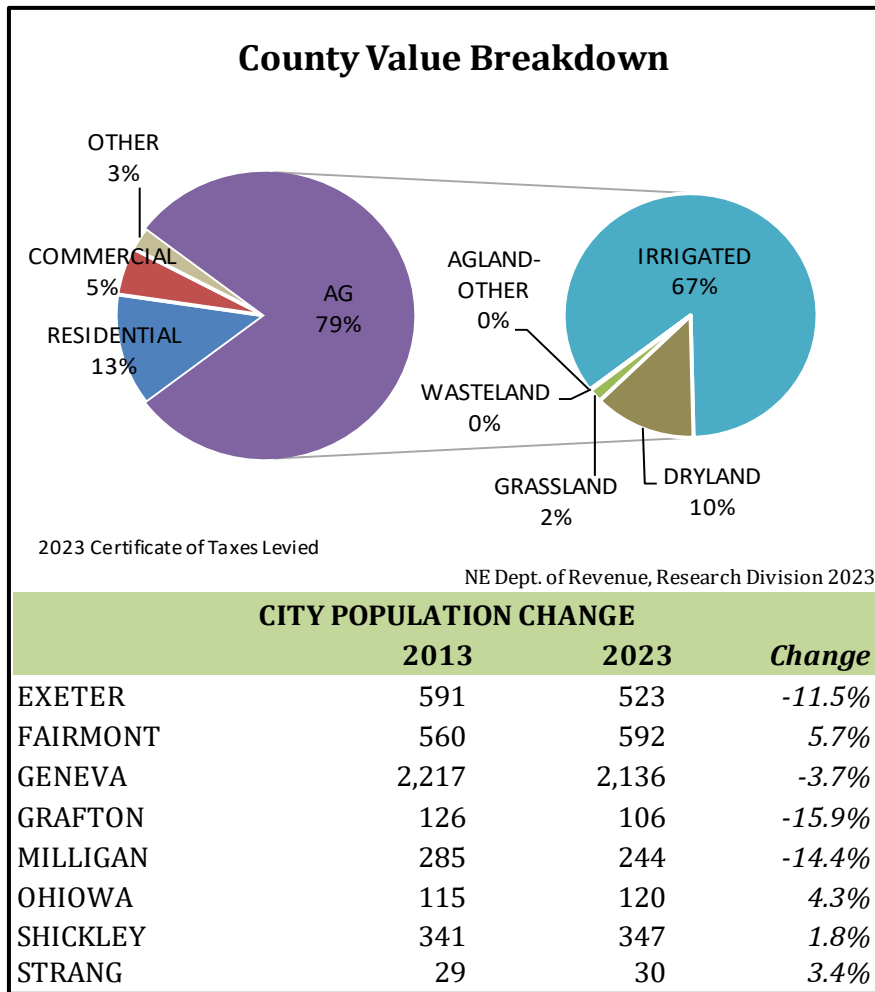
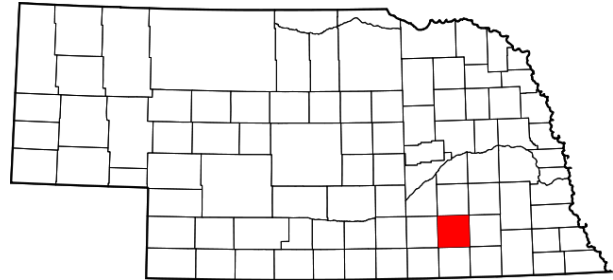
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Fillmore County has 5,553 residents, per the Census Bureau Quick Facts for 2024, a slight population decline from the 2023 U.S. Census. Reports indicate that 81% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$110,270 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there are 209 employer establishments with total employment of 1,688, a 1% increase since 2019.

Agriculture land contributes the most to the county's valuation base by an overwhelming majority. Irrigated land makes up a majority of the land in the county. Fillmore County is included in both the Little Blue and Upper Big Blue Natural Resources Districts (NRD).

The ethanol plant located in Fairmont also contributes to the local agricultural economy.

2024 Residential Correlation for Fillmore County

Assessment Actions

The Fillmore County Assessor completed a review and revaluation of Milligan with updated costing. Lot values in Milligan, Ohiowa and Strang were updated. Rural residential homesite acres were increased from \$18,000 to \$20,000 for the first acre. The pick-up work was completed timely.

Assessment Practice Review

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

The review identified that Fillmore County Assessor's sales qualification fell below the state average for usability. Sales were not qualified if sold privately, not on the open market, sold to relatives or when buyers were located next to the property. This stringent qualification of sales tends to produce lower than expected qualitative statistics, however, the review did support that sales were made without bias.

Lot values are low with land to building ratios being very low compared to the region. Adjustments were made to the small villages and to the rural homesite acres this year to begin to update land values.

The county assessor uses six valuation groups. The valuation groups are stratified by assessor locations, with Valuation Groups 1 through 4 for individual larger towns, the smallest villages are combined into Valuation Group 5 and Valuation Group 6 are rural residences.

The six-year inspection and review cycle is current with inspection dates ranging from 2020 to 2023. Residential depreciation tables and costing tables are from 2019 through 2023. The County Assessor has a written valuation methodology on file.

Description of Analysis

There are six valuation groups within the residential class, however, many of the valuation groups have insufficiently small samples.

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, Ohiowa , Strang
6	Rural

2024 Residential Correlation for Fillmore County

Review of the statistical profile indicates that there are 91 sales within the residential class of property with two of the three measures of central tendency within the acceptable range. Only the weighted mean is low. The COD and PRD are within the IAAO recommended range.

Review of individual valuation groups shows that all with a sufficient sample of sales have medians within the acceptable range. Valuation Groups 2 and 3 have a COD that is too low to support appraisal equity. However, neither of these valuation groups had significant assessment actions for 2024, and both displayed similar CODs prior to 2024 valuation adjustments. The CODs are attributable to the county assessor’s sales verification process and to a practice of stratifying small samples of sales to establish depreciation by valuation group. Review of the adjustments made by the county assessor consistently support that the methods apply to sold and unsold properties similarly.

Further, comparison of the sales and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows the increases made to the sample and the population were consistently applied. Based on the evidence, residential property is assessed within the acceptable range.

Equalization and Quality of Assessment

Based on the analysis of the statistics and the assessment practices, residential property in Fillmore County is equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	44	92.12	92.78	90.85	11.06	102.12
2	11	96.19	95.25	95.24	04.01	100.01
3	17	93.38	93.46	93.67	01.99	99.78
4	11	93.53	88.29	87.30	06.63	101.13
5	4	81.10	75.90	84.84	21.84	89.46
6	4	93.27	92.48	83.12	18.89	111.26
<u>ALL</u>	91	93.38	91.91	90.53	08.86	101.52

Level of Value

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

2024 Commercial Correlation for Fillmore County

Assessment Actions

Lot values were adjusted for 2024; rural commercial sites were increased to \$20,000 for the first acre, and \$5,000 for the remaining acres. Industrial sites were also increased to \$30,000.

Assessment Practice Review

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

The sales usability rate in Fillmore County is significantly below the statewide average; review of the non-qualified sales indicated that they were primarily private sales, family purchase or gift and substantially changed after purchased. Although there was no apparent bias in the qualification determinations, over screening sales tends to produce lower than typical qualitative measures.

There are six valuation groups within the commercial class but often not all locations will have sales; due to the limited number of sales, analysis is limited to the overall sample. The six-year inspection and review cycle is completed by the county assessor and staff, and was last completed during 2018. The costing tables through Marshall & Swift are from 2017 and depreciation tables are also from 2017. Both tables will be updated at the next complete review for assessment year 2025.

Description of Analysis

There are six valuation groups within the commercial class; however, only four have sales, and none of the valuation groups have sufficient sales.

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, <u>Ohio</u> , Strang
6	Rural

The commercial statistics consist of 12 sales in the current study period. The total overall measures of central tendency are within the acceptable range. The qualitative statistics are also within the range recommended by IAAO; however, due to the low volume of sales utilized, the qualitative measures are not necessarily a reliable indication of assessment quality.

2024 Commercial Correlation for Fillmore County

Analysis of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the actions reported by the county assessor.

Equalization and Quality of Assessment

Based on the review of the assessment practices commercial property is assessed within the acceptable range; however, due to the low sample size and low sales usability, the sales will not be used to determine a point estimate of the level of value. The quality of assessment of commercial property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	92.53	99.21	95.30	13.10	104.10
2	3	90.48	88.99	89.90	03.00	98.99
4	1	97.06	97.06	97.06	00.00	100.00
5	3	95.74	95.38	86.49	13.44	110.28
____ALL____	12	92.42	95.52	94.16	10.60	101.44

Level of Value

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

2024 Agricultural Correlation for Fillmore County

Assessment Actions

All agricultural land values were increased for 2024; on average irrigated land increased 13%, dryland 16%, and grassland 13%.

Farm homesites were increased to \$20,000 for the first acre. Land use changes were made based on new permits and aerial photos. The pick-up work was completed.

Assessment Practice Review

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

The sales usability rate is at the lower end of the state average for usability. Examination of the sales roster showed that all non-qualified sales were documented, and all arm's length sales have been available for measurement.

The Fillmore County Assessor has recognized two market areas based on the available ground water for irrigation. Market area one is the northern part of the county and has underground water for potential irrigation. Market area two is the southern part of the county and has less potential for more irrigation wells. Intensive use had been identified for feedlots and dairies, but at this time the hog facilities have not been separately classified.

Agricultural improvements were physically inspected in 2020. Land use was also reviewed using aerial imagery was last completed in 2020. Conservation Reserve Program (CRP) and Wetland Reserve Program (WRP) acres have been identified. Depreciation and costing tables are dated 2019.

Description of Analysis

The three-year study period consisted of 60 total sales for the agricultural class. The analysis shows that all measures of central tendency are within the acceptable range. The COD is low enough to support the use of the median as the indicator of the level of value.

Analysis of the 80% MLU by Market Area (MLU) shows that only irrigated land in area 1 has a sufficient sample of sales; however, all 80% MLU substrata do display medians within the acceptable range. Review of the Average Acre Value Comparison Chart supports that all agricultural land values are equalized with adjoining counties.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report, reflects the agricultural land adjustments that were reported by the county assessor.

2024 Agricultural Correlation for Fillmore County

Fillmore County has one school district subject to a 50% assessment level for property taxes used to pay the principal and interest on school bonds. There are very few properties from Fillmore County in this school district, and none of those properties sold for the current assessment cycle.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same process that are utilized for rural residential and are therefore equalized at an acceptable level of value.

The quality of assessment of agricultural land in Fillmore 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	46	70.21	75.05	72.43	18.29	103.62
1	46	70.21	75.05	72.43	18.29	103.62
<u>Dry</u>						
County	7	69.76	70.50	70.17	05.20	100.47
1	2	73.73	73.73	73.60	07.22	100.18
2	5	69.76	69.21	69.42	04.23	99.70
<u>ALL</u>	60	70.92	74.61	72.49	16.53	102.92

Level of Value

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

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Fillmore County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Fillmore County is 50%.

2024 Opinions of the Property Tax Administrator for Fillmore County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	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.
School Bond Value Agricultural Land	50	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	91	Median	93.38
Total Sales Price	\$11,417,000	Mean	91.91
Total Adj. Sales Price	\$11,417,000	Wgt. Mean	90.53
Total Assessed Value	\$10,335,645	Average Assessed Value of the Base	\$92,532
Avg. Adj. Sales Price	\$125,462	Avg. Assessed Value	\$113,579

Confidence Interval - Current

95% Median C.I	91.35 to 94.43
95% Wgt. Mean C.I	87.49 to 93.57
95% Mean C.I	89.34 to 94.48
% of Value of the Class of all Real Property Value in the County	10.80
% of Records Sold in the Study Period	3.00
% of Value Sold in the Study Period	3.68

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	121	95	94.52
2022	133	95	94.81
2021	132	97	96.59
2020	127	97	97.39

2024 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	12	Median	92.42
Total Sales Price	\$1,163,000	Mean	95.52
Total Adj. Sales Price	\$1,163,000	Wgt. Mean	94.16
Total Assessed Value	\$1,095,125	Average Assessed Value of the Base	\$231,639
Avg. Adj. Sales Price	\$96,917	Avg. Assessed Value	\$91,260

Confidence Interval - Current

95% Median C.I	84.18 to 111.60
95% Wgt. Mean C.I	84.52 to 103.81
95% Mean C.I	86.90 to 104.14
% of Value of the Class of all Real Property Value in the County	5.24
% of Records Sold in the Study Period	2.04
% of Value Sold in the Study Period	0.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	23	94	93.79
2022	29	93	92.75
2021	21	100	99.41
2020	9	100	96.89

**30 Fillmore
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 91
 Total Sales Price : 11,417,000
 Total Adj. Sales Price : 11,417,000
 Total Assessed Value : 10,335,645
 Avg. Adj. Sales Price : 125,462
 Avg. Assessed Value : 113,579

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 92
 COD : 08.86
 PRD : 101.52

COV : 13.63
 STD : 12.53
 Avg. Abs. Dev : 08.27
 MAX Sales Ratio : 126.34
 MIN Sales Ratio : 40.70

95% Median C.I. : 91.35 to 94.43
 95% Wgt. Mean C.I. : 87.49 to 93.57
 95% Mean C.I. : 89.34 to 94.48

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	12	94.56	95.41	95.54	03.53	99.86	86.52	111.49	92.33 to 96.43	124,667	119,111	
01-JAN-22 To 31-MAR-22	9	93.37	93.48	93.94	02.29	99.51	89.86	99.11	89.99 to 96.94	130,289	122,387	
01-APR-22 To 30-JUN-22	18	94.19	93.27	92.49	10.58	100.84	70.88	125.31	86.40 to 97.83	126,678	117,167	
01-JUL-22 To 30-SEP-22	12	93.91	92.69	90.18	07.85	102.78	74.77	120.17	83.13 to 96.12	123,250	111,152	
01-OCT-22 To 31-DEC-22	14	92.29	89.58	89.31	07.34	100.30	71.76	100.70	80.64 to 97.18	116,764	104,287	
01-JAN-23 To 31-MAR-23	8	94.90	96.27	96.52	09.63	99.74	75.24	115.58	75.24 to 115.58	121,438	117,208	
01-APR-23 To 30-JUN-23	8	91.10	91.41	87.93	08.57	103.96	77.86	106.30	77.86 to 106.30	107,000	94,089	
01-JUL-23 To 30-SEP-23	10	85.81	83.07	79.34	18.76	104.70	40.70	126.34	58.07 to 102.21	152,700	121,160	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	51	94.20	93.67	92.93	06.88	100.80	70.88	125.31	92.84 to 94.73	126,035	117,130	
01-OCT-22 To 30-SEP-23	40	91.51	89.65	87.43	11.18	102.54	40.70	126.34	85.42 to 94.88	124,730	109,050	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	53	93.38	92.20	91.44	07.76	100.83	70.88	125.31	91.18 to 94.43	123,896	113,289	
<u>ALL</u>	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	44	92.12	92.78	90.85	11.06	102.12	70.88	126.34	86.40 to 97.73	128,668	116,891	
2	11	96.19	95.25	95.24	04.01	100.01	85.42	106.30	89.86 to 99.16	77,855	74,150	
3	17	93.38	93.46	93.67	01.99	99.78	87.39	98.85	91.35 to 95.11	134,941	126,397	
4	11	93.53	88.29	87.30	06.63	101.13	71.76	95.95	73.62 to 94.38	128,364	112,064	
5	4	81.10	75.90	84.84	21.84	89.46	40.70	100.70	N/A	51,175	43,415	
6	4	93.27	92.48	83.12	18.89	111.26	58.07	125.31	N/A	247,125	205,419	
<u>ALL</u>	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579	
06												
07												
<u>ALL</u>	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579	

**30 Fillmore
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 91
 Total Sales Price : 11,417,000
 Total Adj. Sales Price : 11,417,000
 Total Assessed Value : 10,335,645
 Avg. Adj. Sales Price : 125,462
 Avg. Assessed Value : 113,579

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 92
 COD : 08.86
 PRD : 101.52

COV : 13.63
 STD : 12.53
 Avg. Abs. Dev : 08.27
 MAX Sales Ratio : 126.34
 MIN Sales Ratio : 40.70

95% Median C.I. : 91.35 to 94.43
 95% Wgt. Mean C.I. : 87.49 to 93.57
 95% Mean C.I. : 89.34 to 94.48

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	70.17	70.17	64.59	42.00	108.64	40.70	99.63	N/A	18,500	11,950
Ranges Excl. Low \$											
Greater Than 4,999	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579
Greater Than 14,999	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579
Greater Than 29,999	89	93.38	92.39	90.61	08.34	101.96	58.07	126.34	91.35 to 94.43	127,865	115,862
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	70.17	70.17	64.59	42.00	108.64	40.70	99.63	N/A	18,500	11,950
30,000 TO 59,999	13	95.95	96.88	97.18	05.67	99.69	85.42	120.17	92.84 to 99.16	41,731	40,553
60,000 TO 99,999	27	91.87	93.08	93.05	09.60	100.03	70.88	126.34	89.78 to 97.83	76,041	70,753
100,000 TO 149,999	20	94.81	94.32	94.32	08.13	100.00	71.50	125.31	91.26 to 96.94	124,295	117,233
150,000 TO 249,999	24	88.19	88.83	88.61	07.89	100.25	73.62	109.29	83.81 to 94.38	185,292	164,195
250,000 TO 499,999	5	93.57	86.40	85.82	08.33	100.68	58.07	94.43	N/A	370,300	317,779
500,000 TO 999,999											
1,000,000 +											
ALL	91	93.38	91.91	90.53	08.86	101.52	40.70	126.34	91.35 to 94.43	125,462	113,579

**30 Fillmore
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
 Total Sales Price : 1,163,000
 Total Adj. Sales Price : 1,163,000
 Total Assessed Value : 1,095,125
 Avg. Adj. Sales Price : 96,917
 Avg. Assessed Value : 91,260

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 96
 COD : 10.60
 PRD : 101.44

COV : 14.20
 STD : 13.56
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 120.45
 MIN Sales Ratio : 75.90

95% Median C.I. : 84.18 to 111.60
 95% Wgt. Mean C.I. : 84.52 to 103.81
 95% Mean C.I. : 86.90 to 104.14

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	2	105.78	105.78	98.18	08.24	107.74	97.06	114.50	N/A	39,000	38,290
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	2	106.38	106.38	109.69	13.24	96.98	92.30	120.45	N/A	30,750	33,730
01-OCT-21 To 31-DEC-21	4	91.04	89.94	87.75	04.61	102.50	81.92	95.74	N/A	150,625	132,176
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	97.89	97.89	108.81	14.01	89.96	84.18	111.60	N/A	123,000	133,840
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	83.19	83.19	88.40	08.76	94.11	75.90	90.48	N/A	87,500	77,350
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	105.78	106.08	103.25	10.78	102.74	92.30	120.45	N/A	34,875	36,010
01-OCT-21 To 30-SEP-22	4	91.04	89.94	87.75	04.61	102.50	81.92	95.74	N/A	150,625	132,176
01-OCT-22 To 30-SEP-23	4	87.33	90.54	100.33	12.02	90.24	75.90	111.60	N/A	105,250	105,595
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	8	94.14	98.01	90.67	09.49	108.10	81.92	120.45	81.92 to 120.45	92,750	84,093
01-JAN-22 To 31-DEC-22	2	97.89	97.89	108.81	14.01	89.96	84.18	111.60	N/A	123,000	133,840
<u>ALL</u>	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	92.53	99.21	95.30	13.10	104.10	81.92	120.45	N/A	169,600	161,637
2	3	90.48	88.99	89.90	03.00	98.99	84.18	92.30	N/A	66,167	59,487
4	1	97.06	97.06	97.06	00.00	100.00	97.06	97.06	N/A	73,000	70,855
5	3	95.74	95.38	86.49	13.44	110.28	75.90	114.50	N/A	14,500	12,542
<u>ALL</u>	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260

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COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
 Total Sales Price : 1,163,000
 Total Adj. Sales Price : 1,163,000
 Total Assessed Value : 1,095,125
 Avg. Adj. Sales Price : 96,917
 Avg. Assessed Value : 91,260

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 96
 COD : 10.60
 PRD : 101.44

COV : 14.20
 STD : 13.56
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 120.45
 MIN Sales Ratio : 75.90

95% Median C.I. : 84.18 to 111.60
 95% Wgt. Mean C.I. : 84.52 to 103.81
 95% Mean C.I. : 86.90 to 104.14

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	11	92.30	94.06	90.07	09.67	104.43	75.90	120.45	81.92 to 114.50	85,636	77,135
04	1	111.60	111.60	111.60	00.00	100.00	111.60	111.60	N/A	221,000	246,635
<u>ALL</u>	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	105.12	105.12	100.81	08.92	104.28	95.74	114.50	N/A	9,250	9,325
Less Than 30,000	5	92.30	92.52	87.35	10.87	105.92	75.90	114.50	N/A	18,400	16,072
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260
Greater Than 14,999	10	91.39	93.60	94.06	10.06	99.51	75.90	120.45	81.92 to 111.60	114,450	107,648
Greater Than 29,999	7	92.53	97.66	94.75	10.36	103.07	81.92	120.45	81.92 to 120.45	153,000	144,966
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	105.12	105.12	100.81	08.92	104.28	95.74	114.50	N/A	9,250	9,325
15,000 TO 29,999	3	84.18	84.13	83.96	06.50	100.20	75.90	92.30	N/A	24,500	20,570
30,000 TO 59,999	2	106.49	106.49	105.47	13.11	100.97	92.53	120.45	N/A	41,000	43,243
60,000 TO 99,999	1	97.06	97.06	97.06	00.00	100.00	97.06	97.06	N/A	73,000	70,855
100,000 TO 149,999											
150,000 TO 249,999	3	90.48	94.67	96.42	10.93	98.19	81.92	111.60	N/A	180,333	173,873
250,000 TO 499,999	1	89.55	89.55	89.55	00.00	100.00	89.55	89.55	N/A	375,000	335,805
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260

**30 Fillmore
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
 Total Sales Price : 1,163,000
 Total Adj. Sales Price : 1,163,000
 Total Assessed Value : 1,095,125
 Avg. Adj. Sales Price : 96,917
 Avg. Assessed Value : 91,260

MEDIAN : 92
 WGT. MEAN : 94
 MEAN : 96
 COD : 10.60
 PRD : 101.44

COV : 14.20
 STD : 13.56
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 120.45
 MIN Sales Ratio : 75.90

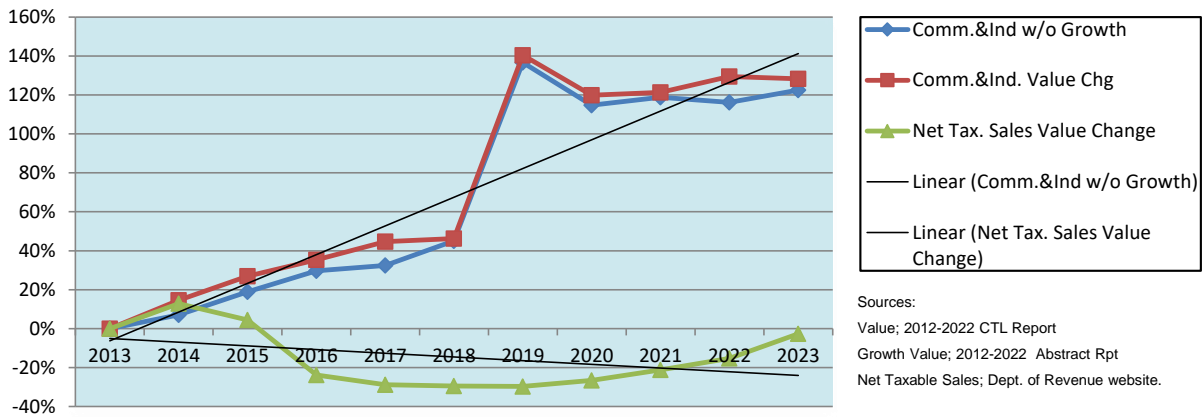
95% Median C.I. : 84.18 to 111.60
 95% Wgt. Mean C.I. : 84.52 to 103.81
 95% Mean C.I. : 86.90 to 104.14

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	84.18	84.18	84.18	00.00	100.00	84.18	84.18	N/A	25,000	21,045
352	3	89.55	88.00	87.57	03.95	100.49	81.92	92.53	N/A	196,333	171,927
386	1	90.48	90.48	90.48	00.00	100.00	90.48	90.48	N/A	150,000	135,725
406	3	111.60	109.70	109.42	06.99	100.26	97.06	120.45	N/A	110,667	121,087
421	1	114.50	114.50	114.50	00.00	100.00	114.50	114.50	N/A	5,000	5,725
426	1	75.90	75.90	75.90	00.00	100.00	75.90	75.90	N/A	25,000	18,975
442	2	94.02	94.02	93.55	01.83	100.50	92.30	95.74	N/A	18,500	17,308
<u> </u> ALL <u> </u>	12	92.42	95.52	94.16	10.60	101.44	75.90	120.45	84.18 to 111.60	96,917	91,260

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
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028		\$ 48,319,842	
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
2019	\$ 117,253,525	\$ 2,682,550	2.29%	\$ 114,570,975	-10.66%	\$ 35,463,729	4.38%
2020	\$ 118,023,332	\$ 1,325,115	1.12%	\$ 116,698,217	-0.47%	\$ 38,056,478	7.31%
2021	\$ 122,399,732	\$ 7,065,360	5.77%	\$ 115,334,372	-2.28%	\$ 40,954,851	7.62%
2022	\$ 121,769,402	\$ 3,118,265	2.56%	\$ 118,651,137	-3.06%	\$ 47,048,762	14.88%
2023	\$ 125,329,622	\$ 8,356,440	6.67%	\$ 116,973,182	-3.94%	\$ 49,643,549	5.52%
Ann %chg	7.44%			Average	4.79%	-0.93%	0.93%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	7.11%	14.62%	12.83%
2014	18.94%	26.88%	4.40%
2015	29.70%	35.32%	-23.80%
2016	32.48%	44.73%	-28.79%
2017	45.12%	46.22%	-29.44%
2018	136.69%	140.46%	-29.69%
2019	114.81%	119.84%	-26.61%
2020	118.80%	121.29%	-21.24%
2021	116.25%	129.49%	-15.24%
2022	122.46%	128.31%	-2.63%
2023	119.32%	134.99%	2.74%

County Number	30
County Name	Fillmore

30 Fillmore
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 60
 Total Sales Price : 77,720,048
 Total Adj. Sales Price : 77,720,048
 Total Assessed Value : 56,341,070
 Avg. Adj. Sales Price : 1,295,334
 Avg. Assessed Value : 939,018

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 16.53
 PRD : 102.92

COV : 21.87
 STD : 16.32
 Avg. Abs. Dev : 11.72
 MAX Sales Ratio : 136.43
 MIN Sales Ratio : 54.63

95% Median C.I. : 66.02 to 77.67
 95% Wgt. Mean C.I. : 68.77 to 76.22
 95% Mean C.I. : 70.48 to 78.74

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	2	100.34	100.34	95.76	11.07	104.78	89.23	111.45	N/A	808,093	773,858	
01-JAN-21 To 31-MAR-21	6	80.51	83.13	82.30	09.20	101.01	71.92	99.31	71.92 to 99.31	1,153,646	949,481	
01-APR-21 To 30-JUN-21	5	83.28	99.22	94.73	27.58	104.74	66.02	136.43	N/A	1,147,464	1,086,999	
01-JUL-21 To 30-SEP-21	3	64.46	69.21	66.01	07.71	104.85	64.13	79.04	N/A	1,160,067	765,740	
01-OCT-21 To 31-DEC-21	12	70.92	73.96	72.37	11.21	102.20	58.79	88.75	64.89 to 86.89	1,296,553	938,288	
01-JAN-22 To 31-MAR-22	8	68.56	72.63	70.73	18.70	102.69	57.95	100.02	57.95 to 100.02	1,203,798	851,428	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	2	65.42	65.42	66.03	03.38	99.08	63.21	67.62	N/A	1,243,000	820,750	
01-OCT-22 To 31-DEC-22	10	65.74	66.48	67.38	12.93	98.66	54.63	84.47	55.75 to 73.92	1,926,273	1,297,895	
01-JAN-23 To 31-MAR-23	7	68.32	66.09	65.65	09.81	100.67	55.63	82.08	55.63 to 82.08	1,006,957	661,031	
01-APR-23 To 30-JUN-23	3	78.69	72.86	69.33	10.40	105.09	57.68	82.21	N/A	1,256,669	871,257	
01-JUL-23 To 30-SEP-23	2	63.99	63.99	64.85	02.44	98.67	62.43	65.54	N/A	1,104,000	715,965	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	16	83.12	87.70	84.35	17.72	103.97	64.13	136.43	71.92 to 99.31	1,109,724	936,051	
01-OCT-21 To 30-SEP-22	22	69.70	72.70	71.23	13.54	102.06	57.95	100.02	63.21 to 83.69	1,257,956	896,018	
01-OCT-22 To 30-SEP-23	22	66.93	67.00	67.06	11.91	99.91	54.63	84.47	58.15 to 73.60	1,467,702	984,176	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	26	77.63	80.39	77.89	15.97	103.21	58.79	136.43	69.08 to 84.85	1,219,155	949,560	
01-JAN-22 To 31-DEC-22	20	65.42	68.83	68.30	14.67	100.78	54.63	100.02	59.67 to 73.92	1,568,956	1,071,594	
<u>ALL</u>	60	70.92	74.61	72.49	16.53	102.92	54.63	136.43	66.02 to 77.67	1,295,334	939,018	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	52	70.92	75.09	72.77	17.46	103.19	54.63	136.43	65.54 to 78.69	1,385,885	1,008,467	
2	8	70.84	71.49	68.99	10.52	103.62	55.63	86.89	55.63 to 86.89	706,754	487,597	
<u>ALL</u>	60	70.92	74.61	72.49	16.53	102.92	54.63	136.43	66.02 to 77.67	1,295,334	939,018	

30 Fillmore
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 60
 Total Sales Price : 77,720,048
 Total Adj. Sales Price : 77,720,048
 Total Assessed Value : 56,341,070
 Avg. Adj. Sales Price : 1,295,334
 Avg. Assessed Value : 939,018

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 75
 COD : 16.53
 PRD : 102.92

COV : 21.87
 STD : 16.32
 Avg. Abs. Dev : 11.72
 MAX Sales Ratio : 136.43
 MIN Sales Ratio : 54.63

95% Median C.I. : 66.02 to 77.67
 95% Wgt. Mean C.I. : 68.77 to 76.22
 95% Mean C.I. : 70.48 to 78.74

Printed: 4/5/2024 8:29:25AM

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
Irrigated											
County	14	66.58	75.40	73.32	20.50	102.84	54.63	127.40	60.72 to 84.47	1,303,583	955,799
1	14	66.58	75.40	73.32	20.50	102.84	54.63	127.40	60.72 to 84.47	1,303,583	955,799
Dry											
County	7	69.76	70.50	70.17	05.20	100.47	62.43	79.04	62.43 to 79.04	660,714	463,591
1	2	73.73	73.73	73.60	07.22	100.18	68.41	79.04	N/A	410,500	302,135
2	5	69.76	69.21	69.42	04.23	99.70	62.43	73.60	N/A	760,800	528,173
ALL	60	70.92	74.61	72.49	16.53	102.92	54.63	136.43	66.02 to 77.67	1,295,334	939,018

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	46	70.21	75.05	72.43	18.29	103.62	54.63	136.43	64.46 to 78.69	1,475,544	1,068,774
1	46	70.21	75.05	72.43	18.29	103.62	54.63	136.43	64.46 to 78.69	1,475,544	1,068,774
Dry											
County	7	69.76	70.50	70.17	05.20	100.47	62.43	79.04	62.43 to 79.04	660,714	463,591
1	2	73.73	73.73	73.60	07.22	100.18	68.41	79.04	N/A	410,500	302,135
2	5	69.76	69.21	69.42	04.23	99.70	62.43	73.60	N/A	760,800	528,173
ALL	60	70.92	74.61	72.49	16.53	102.92	54.63	136.43	66.02 to 77.67	1,295,334	939,018

Fillmore County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	7,400	7,300	7,300	7,200	6,200	6,700	6,500	6,450	7,242
York	1	8,000	7,299	7,299	7,300	n/a	6,696	6,500	6,500	7,701
Seward	1	7,000	6,497	6,497	6,500	6,500	5,600	4,900	4,393	6,453
Saline	3	6,085	6,084	6,084	6,020	5,745	5,015	5,013	4,779	5,955
Jefferson	1	7,984	7,704	7,704	6,024	6,023	n/a	5,573	2,746	6,828
Thayer	1	7,450	7,300	7,300	7,195	7,140	6,990	6,850	6,850	7,268
Nuckolls	1	5,400	4,850	4,850	4,850	n/a	4,800	4,250	4,250	5,029
Clay	1	6,800	6,700	6,700	6,700	n/a	6,450	6,300	6,300	6,707
Hamilton	1	8,086	7,970	7,970	7,999	2,200	7,700	7,500	7,500	8,011
Fillmore	2	7,000	6,900	6,900	6,800	n/a	6,100	6,100	6,050	6,895
Saline	1	5,265	4,310	4,310	4,310	4,255	4,255	4,090	4,090	4,573

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	4,355	4,250	4,000	4,000	3,900	3,700	3,700	3,600	4,052
York	1	5,399	5,393	4,850	4,849	4,742	n/a	4,750	4,749	5,134
Seward	1	5,950	5,875	5,425	5,425	5,425	4,300	4,300	3,200	5,326
Saline	3	3,870	3,869	3,555	3,510	3,421	3,399	3,396	3,249	3,596
Jefferson	1	4,010	5,561	5,442	3,234	n/a	3,698	3,058	2,008	4,205
Thayer	1	4,850	4,850	4,700	4,625	4,400	4,300	4,125	4,125	4,628
Nuckolls	1	2,750	2,750	2,600	2,600	2,350	2,350	2,300	2,300	2,616
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Fillmore	2	3,955	3,905	3,850	3,700	3,550	3,550	3,450	3,250	3,804
Saline	1	4,138	4,139	4,025	4,026	3,795	3,776	3,624	3,619	3,990

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,700	1,700	1,600	n/a	n/a	1,600	n/a	n/a	1,661
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,315	1,611
Seward	1	2,648	2,650	2,549	n/a	2,550	n/a	n/a	2,200	2,622
Saline	3	1,995	1,995	1,969	n/a	1,925	n/a	n/a	1,565	1,980
Jefferson	1	2,164	2,189	2,150	2,150	n/a	n/a	n/a	1,795	2,162
Thayer	1	1,795	1,795	1,795	n/a	1,795	1,795	n/a	1,795	1,795
Nuckolls	1	1,320	1,320	1,310	1,310	n/a	1,300	1,299	1,300	1,312
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,309
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Fillmore	2	1,700	1,700	1,600	n/a	n/a	n/a	n/a	n/a	1,648
Saline	1	890	903	830	831	785	692	665	646	784

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1,628	n/a	478
York	1	800	n/a	601
Seward	1	2,748	804	100
Saline	3	1,979	516	100
Jefferson	1		1,021	330
Thayer	1	3,132	700	350
Nuckolls	1	1,313	120	120
Clay	1	1,257	n/a	500
Hamilton	1		n/a	900
Fillmore	2	1,609	n/a	796
Saline	1	1,983	516	100

Source: 2024 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 04/01/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023											
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021											
01/01/2022 To 12/31/2022											
<u>ALL</u>											
10/01/2020 To 09/30/2023											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

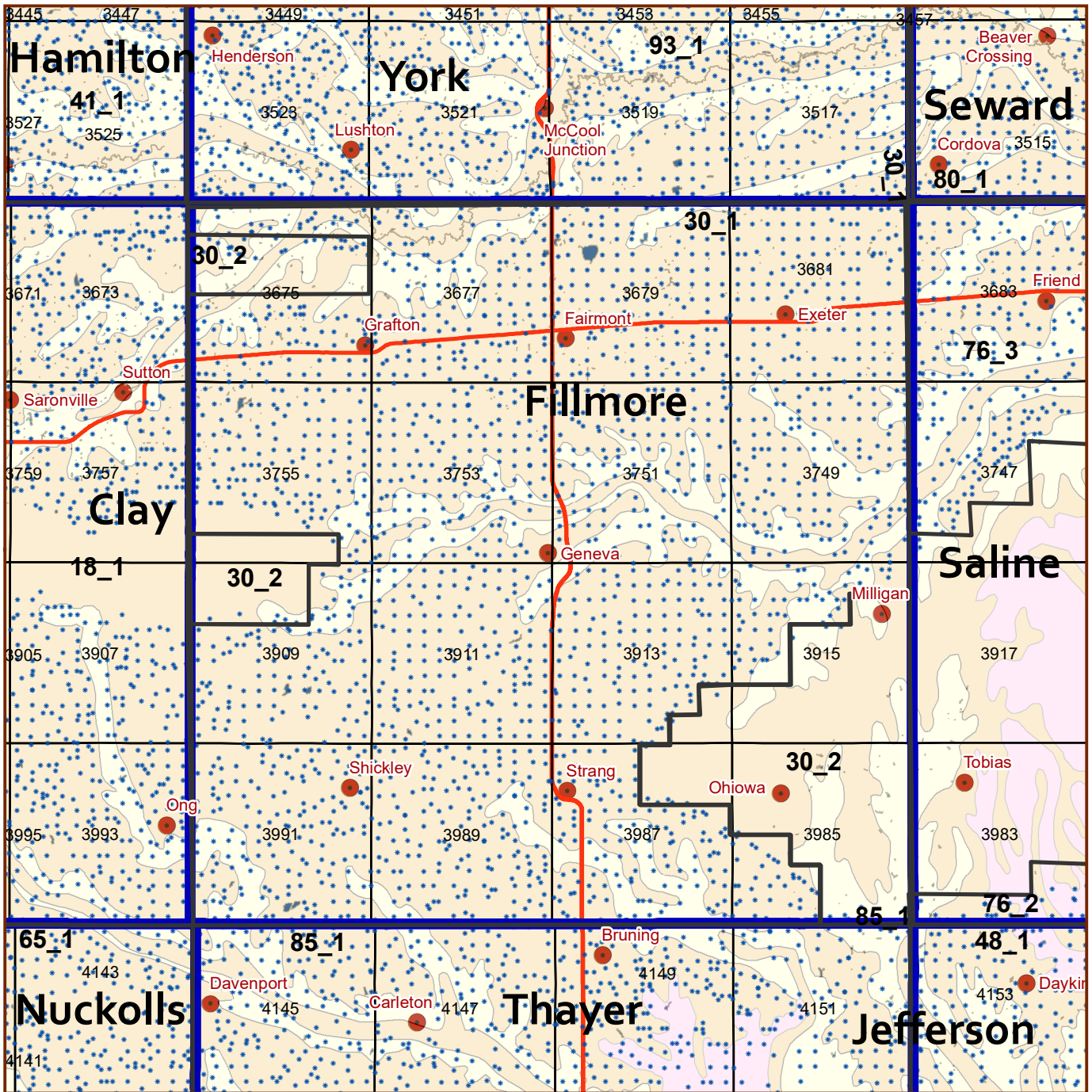
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 04/01/2024

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
300001											
300025											
300054											
480303											
760068											
850047											
850094											
930083											
930096											
_____ALL_____											
10/01/2020 To 09/30/2023											

FILLMORE COUNTY



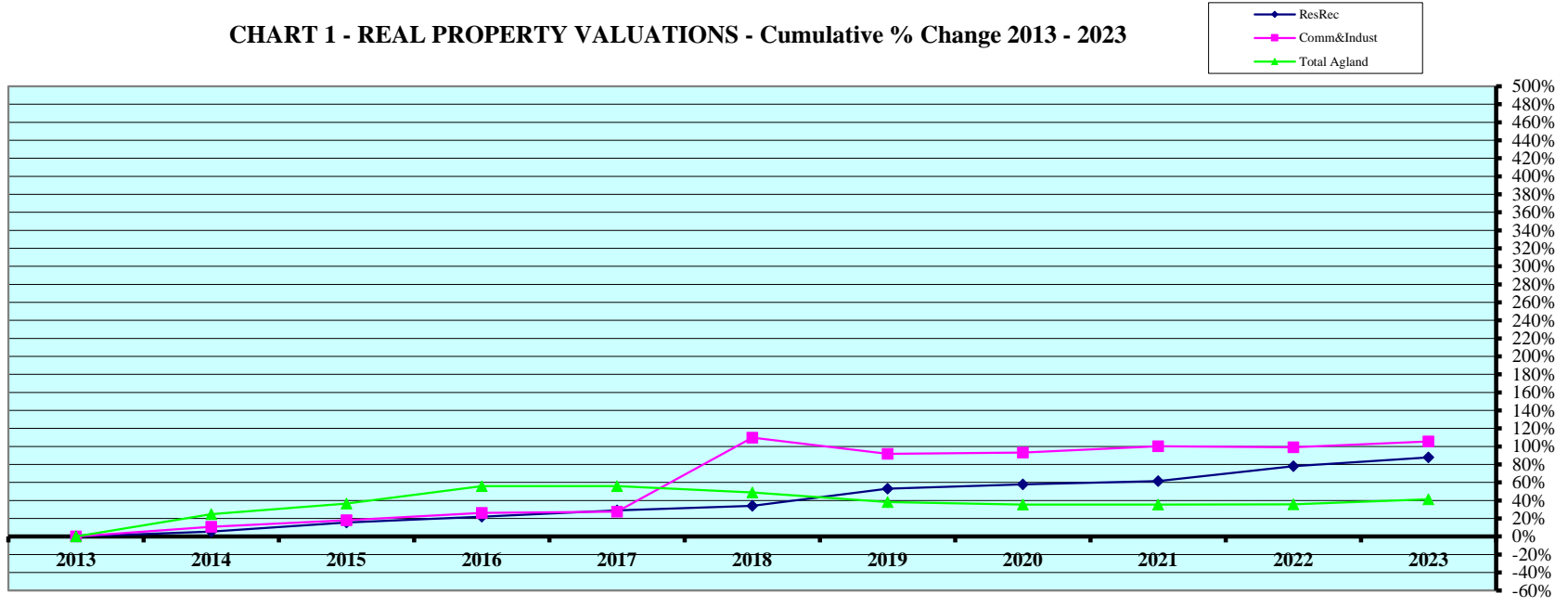
Legend

- 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 2013 - 2023



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
2013	143,949,733	-	-	-	61,133,962	-	-	-	1,308,528,885	-	-	-
2014	151,618,607	7,668,874	5.33%	5.33%	67,672,165	6,538,203	10.69%	10.69%	1,631,796,795	323,267,910	24.70%	24.70%
2015	166,481,550	14,862,943	9.80%	15.65%	72,170,510	4,498,345	6.65%	18.05%	1,785,836,815	154,040,020	9.44%	36.48%
2016	175,437,795	8,956,245	5.38%	21.87%	77,190,125	5,019,615	6.96%	26.26%	2,040,379,140	254,542,325	14.25%	55.93%
2017	185,833,450	10,395,655	5.93%	29.10%	77,983,705	793,580	1.03%	27.56%	2,040,688,725	309,585	0.02%	55.95%
2018	192,751,235	6,917,785	3.72%	33.90%	128,246,830	50,263,125	64.45%	109.78%	1,947,529,505	-93,159,220	-4.57%	48.83%
2019	220,560,420	27,809,185	14.43%	53.22%	117,253,525	-10,993,305	-8.57%	91.80%	1,808,953,375	-138,576,130	-7.12%	38.24%
2020	227,282,645	6,722,225	3.05%	57.89%	118,023,332	769,807	0.66%	93.06%	1,772,430,190	-36,523,185	-2.02%	35.45%
2021	232,296,760	5,014,115	2.21%	61.37%	122,399,732	4,376,400	3.71%	100.22%	1,773,002,620	572,430	0.03%	35.50%
2022	256,173,258	23,876,498	10.28%	77.96%	121,758,817	-640,915	-0.52%	99.17%	1,774,325,305	1,322,685	0.07%	35.60%
2023	270,366,603	14,193,345	5.54%	87.82%	125,588,612	3,829,795	3.15%	105.43%	1,849,408,755	75,083,450	4.23%	41.33%

Rate Annual %chg: Residential & Recreational **6.51%**

Commercial & Industrial **7.46%**

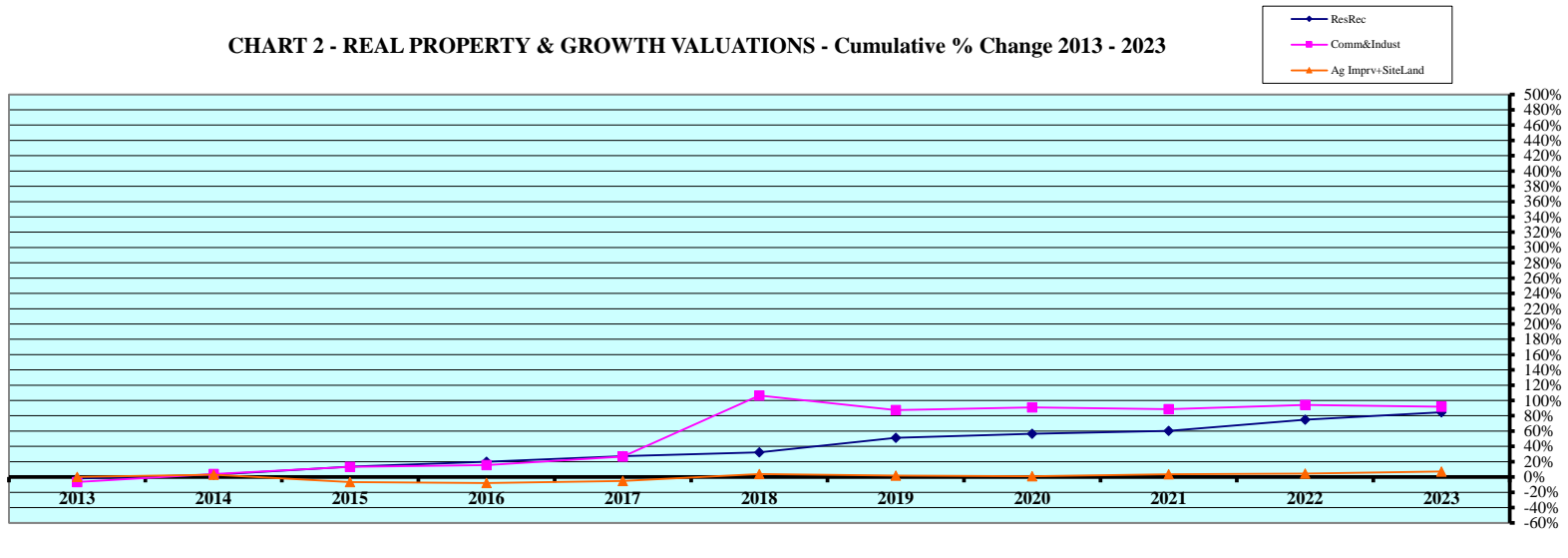
Agricultural Land **3.52%**

Cnty# **30**
County **FILLMORE**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	143,949,733	2,814,080	1.95%	141,135,653	-	-1.95%	61,133,962	4,005,020	6.55%	57,128,942	-	-6.55%
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	3.08%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	3.77%
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	13.44%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	13.15%
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	20.07%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	15.58%
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	27.16%	77,983,705	581,975	0.75%	77,401,730	0.27%	26.61%
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	32.26%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	106.50%
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	51.20%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	87.41%
2020	227,282,645	2,055,895	0.90%	225,226,750	2.12%	56.46%	118,023,332	1,325,115	1.12%	116,698,217	-0.47%	90.89%
2021	232,296,760	1,752,480	0.75%	230,544,280	1.44%	60.16%	122,399,732	7,065,360	5.77%	115,334,372	-2.28%	88.66%
2022	256,173,258	4,626,540	1.81%	251,546,718	8.29%	74.75%	121,758,817	3,118,265	2.56%	118,640,552	-3.07%	94.07%
2023	270,366,603	4,639,640	1.72%	265,726,963	3.73%	84.60%	125,588,612	8,356,440	6.65%	117,232,172	-3.72%	91.76%
Rate Ann%chg	6.51%			Resid & Recreat w/o growth 4.99%			7.46%			C & I w/o growth 4.58%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806	-	-
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	2.85%	2.85%
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	-6.70%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	-7.91%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	-5.29%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	3.74%
2019	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	82,522,285	-4.89%	1.94%
2020	27,744,710	56,894,760	84,639,470	2,978,490	3.52%	81,660,980	-3.45%	0.88%
2021	27,653,150	58,385,008	86,038,158	2,244,410	2.61%	83,793,748	-1.00%	3.51%
2022	27,052,240	60,104,325	87,156,565	2,613,525	3.00%	84,543,040	-1.74%	4.44%
2023	27,072,085	61,880,255	88,952,340	2,190,855	2.46%	86,761,485	-0.45%	7.18%
Rate Ann%chg	-2.31%	2.84%	0.95%	Ag Imprv+Site w/o growth			-2.27%	

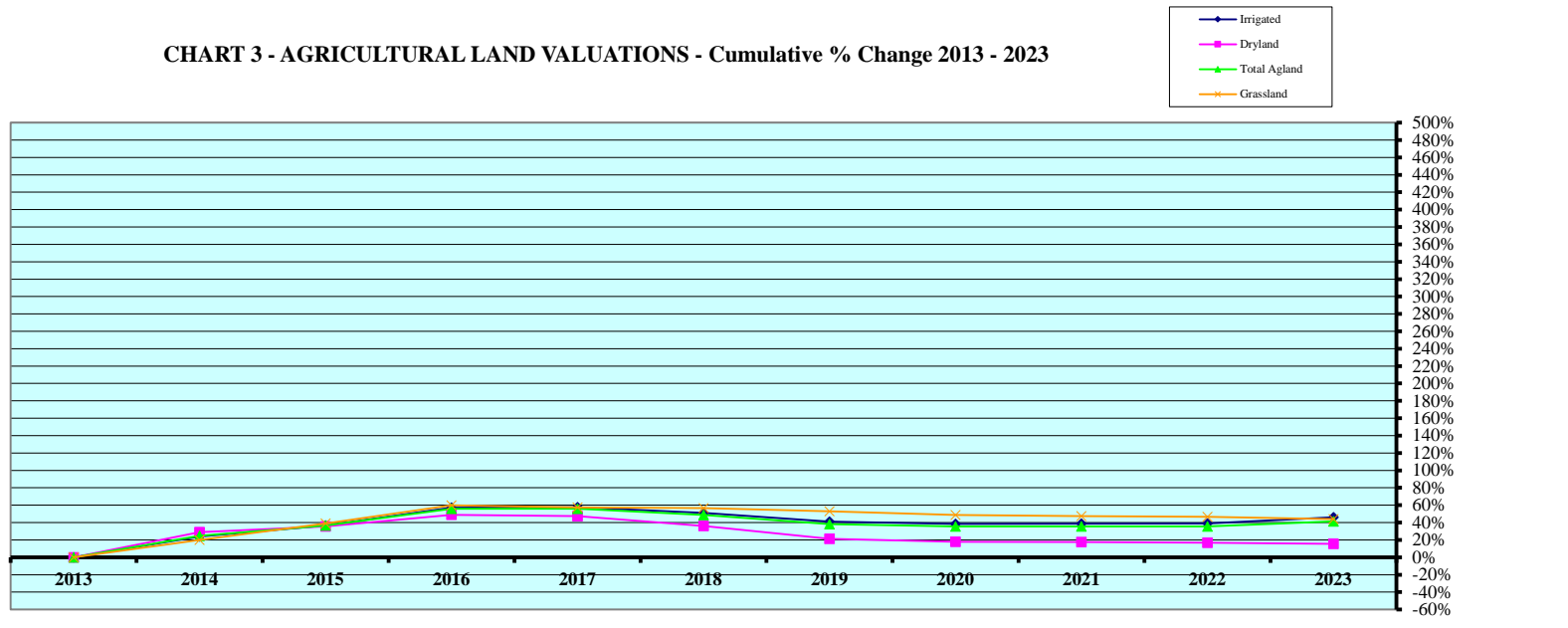
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty# 30
County FILLMORE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	1,075,469,440	-	-	-	209,264,815	-	-	-	22,943,115	-	-	-
2014	1,333,514,770	258,045,330	23.99%	23.99%	269,950,525	60,685,710	29.00%	29.00%	27,499,205	4,556,090	19.86%	19.86%
2015	1,469,480,735	135,965,965	10.20%	36.64%	283,454,800	13,504,275	5.00%	35.45%	31,865,180	4,365,975	15.88%	38.89%
2016	1,691,182,320	221,701,585	15.09%	57.25%	311,529,860	28,075,060	9.90%	48.87%	36,678,345	4,813,165	15.10%	59.87%
2017	1,695,259,955	4,077,635	0.24%	57.63%	308,349,325	-3,180,535	-1.02%	47.35%	36,114,610	-563,735	-1.54%	57.41%
2018	1,626,145,485	-69,114,470	-4.08%	51.20%	284,545,770	-23,803,555	-7.72%	35.97%	35,926,980	-187,630	-0.52%	56.59%
2019	1,518,158,175	-107,987,310	-6.64%	41.16%	253,853,345	-30,692,425	-10.79%	21.31%	35,107,905	-819,075	-2.28%	53.02%
2020	1,489,323,500	-28,834,675	-1.90%	38.48%	246,717,940	-7,135,405	-2.81%	17.90%	34,149,700	-958,205	-2.73%	48.85%
2021	1,490,596,995	1,273,495	0.09%	38.60%	246,329,230	-388,710	-0.16%	17.71%	33,795,425	-354,275	-1.04%	47.30%
2022	1,493,942,765	3,345,770	0.22%	38.91%	244,461,295	-1,867,935	-0.76%	16.82%	33,636,215	-159,210	-0.47%	46.61%
2023	1,572,257,050	78,314,285	5.24%	46.19%	241,853,375	-2,607,920	-1.07%	15.57%	33,021,315	-614,900	-1.83%	43.93%

Rate Ann.%chg: Irrigated **3.87%** Dryland **1.46%** Grassland **3.71%**

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
2013	321,870	-	-	-	529,645	-	-	-	1,308,528,885	-	-	-
2014	322,100	230	0.07%	0.07%	510,195	-19,450	-3.67%	-3.67%	1,631,796,795	323,267,910	24.70%	24.70%
2015	603,870	281,770	87.48%	87.61%	432,230	-77,965	-15.28%	-18.39%	1,785,836,815	154,040,020	9.44%	36.48%
2016	617,720	13,850	2.29%	91.92%	370,895	-61,335	-14.19%	-29.97%	2,040,379,140	254,542,325	14.25%	55.93%
2017	594,700	-23,020	-3.73%	84.76%	370,135	-760	-0.20%	-30.12%	2,040,688,725	309,585	0.02%	55.95%
2018	601,455	6,755	1.14%	86.86%	309,815	-60,320	-16.30%	-41.51%	1,947,529,505	-93,159,220	-4.57%	48.83%
2019	1,551,310	949,855	157.93%	381.97%	282,640	-27,175	-8.77%	-46.64%	1,808,953,375	-138,576,130	-7.12%	38.24%
2020	1,566,580	15,270	0.98%	386.71%	672,470	389,830	137.92%	26.97%	1,772,430,190	-36,523,185	-2.02%	35.45%
2021	1,560,745	-5,835	-0.37%	384.90%	720,225	47,755	7.10%	35.98%	1,773,002,620	572,430	0.03%	35.50%
2022	1,564,875	4,130	0.26%	386.18%	720,155	-70	-0.01%	35.97%	1,774,325,305	1,322,685	0.07%	35.60%
2023	1,564,150	-725	-0.05%	385.96%	712,865	-7,290	-1.01%	34.59%	1,849,408,755	75,083,450	4.23%	41.33%

Cnty# **30**
County **FILLMORE**

Rate Ann.%chg: Total Agric Land **3.52%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	1,073,941,380	229,606	4,677			209,916,770	85,219	2,463			23,083,670	25,951	890		
2014	1,331,694,210	234,627	5,676	21.35%	21.35%	271,500,890	80,750	3,362	36.50%	36.50%	27,617,175	25,343	1,090	22.51%	22.51%
2015	1,469,280,205	237,952	6,175	8.79%	32.01%	284,811,475	77,823	3,660	8.85%	48.57%	31,929,545	24,734	1,291	18.46%	45.13%
2016	1,692,884,840	239,306	7,074	14.57%	51.24%	311,512,895	76,766	4,058	10.88%	64.74%	36,589,575	24,537	1,491	15.51%	67.65%
2017	1,695,077,885	239,617	7,074	0.00%	51.24%	308,430,595	76,021	4,057	-0.02%	64.71%	36,184,715	24,266	1,491	0.00%	67.64%
2018	1,626,249,400	240,069	6,774	-4.24%	44.83%	284,678,755	75,630	3,764	-7.22%	52.81%	36,022,850	24,161	1,491	-0.02%	67.61%
2019	1,518,121,675	241,966	6,274	-7.38%	34.14%	254,086,535	73,415	3,461	-8.05%	40.50%	35,198,765	23,658	1,488	-0.21%	67.26%
2020	1,488,897,475	242,332	6,144	-2.07%	31.36%	246,863,995	73,016	3,381	-2.31%	37.26%	34,271,455	23,553	1,455	-2.20%	63.58%
2021	1,490,889,290	242,660	6,144	0.00%	31.36%	246,288,295	72,849	3,381	-0.01%	37.25%	33,779,925	23,212	1,455	0.01%	63.60%
2022	1,494,044,495	243,179	6,144	0.00%	31.35%	244,602,810	72,357	3,381	-0.01%	37.24%	33,648,470	23,120	1,455	0.01%	63.61%
2023	1,572,099,450	244,299	6,435	4.74%	37.58%	241,910,130	71,584	3,379	-0.03%	37.19%	33,074,450	22,726	1,455	0.00%	63.61%

Rate Annual %chg Average Value/Acre: 3.24%

3.21%

5.05%

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
2013	306,750	2,790	110			395,105	509	777			1,307,643,675	344,075	3,800		
2014	319,330	2,915	110	-0.35%	-0.35%	375,745	485	775	-0.22%	-0.22%	1,631,507,350	344,120	4,741	24.75%	24.75%
2015	607,470	2,970	205	86.72%	86.06%	357,795	456	785	1.26%	1.04%	1,786,986,490	343,934	5,196	9.59%	36.71%
2016	618,375	3,035	204	-0.40%	85.31%	370,895	491	755	-3.81%	-2.81%	2,041,976,580	344,135	5,934	14.20%	56.13%
2017	595,980	2,942	203	-0.58%	84.23%	369,975	490	755	-0.01%	-2.82%	2,040,659,150	343,336	5,944	0.17%	56.39%
2018	594,520	2,935	203	-0.01%	84.21%	370,225	490	755	0.00%	-2.82%	1,947,915,750	343,287	5,674	-4.53%	49.31%
2019	1,550,300	3,779	410	102.56%	273.13%	284,330	384	741	-1.90%	-4.67%	1,809,241,605	343,202	5,272	-7.10%	38.71%
2020	1,541,680	3,777	408	-0.51%	271.23%	707,110	593	1,193	61.14%	53.62%	1,772,281,715	343,272	5,163	-2.06%	35.85%
2021	1,611,295	3,932	410	0.40%	272.71%	721,080	599	1,203	0.80%	54.86%	1,773,289,885	343,253	5,166	0.06%	35.93%
2022	1,561,175	3,870	403	-1.54%	266.95%	720,155	598	1,204	0.07%	54.96%	1,774,577,105	343,124	5,172	0.11%	36.08%
2023	1,564,545	3,886	403	-0.22%	266.15%	712,865	589	1,210	0.52%	55.77%	1,849,361,440	343,085	5,390	4.23%	41.84%

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FILLMORE

Rate Annual %chg Average Value/Acre: 3.56%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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
5,551	FILLMORE	147,164,308	22,982,061	24,251,860	270,366,603	84,429,602	41,159,010	0	1,849,408,755	27,072,085	61,880,255	0	2,528,714,539
cnty sectorvalue % of total value:		5.82%	0.91%	0.96%	10.69%	3.34%	1.63%		73.14%	1.07%	2.45%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
523	EXETER	4,712,405	757,286	1,167,862	27,026,150	9,592,650	0	0	136,510	186,730	15,955	0	43,595,548
9.42%	%sector of county sector	3.20%	3.30%	4.82%	10.00%	11.36%			0.01%	0.69%	0.03%		1.72%
	%sector of municipality	10.81%	1.74%	2.68%	61.99%	22.00%			0.31%	0.43%	0.04%		100.00%
592	FAIRMONT	26,984,718	1,008,624	2,322,650	19,540,780	6,236,085	29,974,015	0	322,230	0	34,665	0	86,423,767
10.66%	%sector of county sector	18.34%	4.39%	9.58%	7.23%	7.39%	72.82%		0.02%		0.06%		3.42%
	%sector of municipality	31.22%	1.17%	2.69%	22.61%	7.22%	34.68%		0.37%		0.04%		100.00%
2,136	GENEVA	13,859,261	1,757,578	118,176	110,263,305	27,197,577	7,499,985	0	365,995	0	13,080	0	161,074,957
38.48%	%sector of county sector	9.42%	7.65%	0.49%	40.78%	32.21%	18.22%		0.02%		0.02%		6.37%
	%sector of municipality	8.60%	1.09%	0.07%	68.45%	16.89%	4.66%		0.23%		0.01%		100.00%
106	GRAFTON	128,204	313,784	697,775	4,477,120	3,173,245	0	0	218,120	0	42,225	0	9,050,473
1.91%	%sector of county sector	0.09%	1.37%	2.88%	1.66%	3.76%			0.01%		0.07%		0.36%
	%sector of municipality	1.42%	3.47%	7.71%	49.47%	35.06%			2.41%		0.47%		100.00%
244	MILLIGAN	466,774	238,016	15,186	8,957,720	7,337,405	0	0	0	0	0	0	17,015,101
4.40%	%sector of county sector	0.32%	1.04%	0.06%	3.31%	8.69%							0.67%
	%sector of municipality	2.74%	1.40%	0.09%	52.65%	43.12%							100.00%
120	OHIOWA	71,929	218,976	5,030	1,586,560	4,069,630	0	0	32,275	0	0	0	5,984,400
2.16%	%sector of county sector	0.05%	0.95%	0.02%	0.59%	4.82%			0.00%				0.24%
	%sector of municipality	1.20%	3.66%	0.08%	26.51%	68.00%			0.54%				100.00%
347	SHICKLEY	411,576	250,719	6,648	16,651,360	2,902,575	189,455	0	28,770	0	0	0	20,441,103
6.25%	%sector of county sector	0.28%	1.09%	0.03%	6.16%	3.44%	0.46%		0.00%				0.81%
	%sector of municipality	2.01%	1.23%	0.03%	81.46%	14.20%	0.93%		0.14%				100.00%
30	STRANG	735,575	93,349	267	580,140	501,825	0	0	6,020	78,370	39,680	0	2,035,226
0.54%	%sector of county sector	0.50%	0.41%	0.00%	0.21%	0.59%			0.00%	0.29%	0.06%		0.08%
	%sector of municipality	36.14%	4.59%	0.01%	28.50%	24.66%			0.30%	3.85%	1.95%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,099	Total Municipalities	47,370,443	4,638,332	4,333,594	189,083,140	61,010,995	37,663,456	0	1,109,920	265,100	145,605	0	345,620,583
73.84%	%all municip.sectors of cnty	32.19%	20.18%	17.87%	69.94%	72.26%	91.51%		0.06%	0.98%	0.24%		13.67%

30 FILLMORE

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,008	Value : 2,599,378,910	Growth 16,533,480	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	333	1,738,175	56	1,150,830	314	6,421,475	703	9,310,480	
02. Res Improve Land	1,930	11,523,780	58	1,098,215	312	6,156,205	2,300	18,778,200	
03. Res Improvements	1,939	181,388,245	63	10,905,070	329	60,361,138	2,331	252,654,453	
04. Res Total	2,272	194,650,200	119	13,154,115	643	72,938,818	3,034	280,743,133	5,733,660
% of Res Total	74.88	69.33	3.92	4.69	21.19	25.98	43.29	10.80	34.68
05. Com UnImp Land	63	489,060	12	372,740	7	685,455	82	1,547,255	
06. Com Improve Land	409	4,820,260	39	1,783,605	22	957,775	470	7,561,640	
07. Com Improvements	416	58,126,582	40	12,079,530	36	15,149,355	492	85,355,467	
08. Com Total	479	63,435,902	52	14,235,875	43	16,792,585	574	94,464,362	6,819,560
% of Com Total	83.45	67.15	9.06	15.07	7.49	17.78	8.19	3.63	41.25
09. Ind UnImp Land	1	55,800	1	36,130	0	0	2	91,930	
10. Ind Improve Land	3	2,169,660	10	831,710	0	0	13	3,001,370	
11. Ind Improvements	2	29,045,870	10	9,600,465	0	0	12	38,646,335	
12. Ind Total	3	31,271,330	11	10,468,305	0	0	14	41,739,635	0
% of Ind Total	21.43	74.92	78.57	25.08	0.00	0.00	0.20	1.61	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,272	194,650,200	119	13,154,115	643	72,938,818	3,034	280,743,133	5,733,660
% of Res & Rec Total	74.88	69.33	3.92	4.69	21.19	25.98	43.29	10.80	34.68
Com & Ind Total	482	94,707,232	63	24,704,180	43	16,792,585	588	136,203,997	6,819,560
% of Com & Ind Total	81.97	69.53	10.71	18.14	7.31	12.33	8.39	5.24	41.25
17. Taxable Total	2,754	289,357,432	182	37,858,295	686	89,731,403	3,622	416,947,130	12,553,220
% of Taxable Total	76.04	69.40	5.02	9.08	18.94	21.52	51.68	16.04	75.93

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	35,640	2,854,220	1	305,085	16,413,870
20. Industrial	1	753,580	13,606,460	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	1	364,275	534,765	5	705,000	19,802,855
20. Industrial	0	0	0	1	753,580	13,606,460
21. Other	0	0	0	0	0	0
22. Total Sch II				6	1,458,580	33,409,315

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	211	33	82	326

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	45	787,460	290	152,706,520	2,352	1,529,353,130	2,687	1,682,847,110
28. Ag-Improved Land	5	146,375	65	40,707,935	538	381,357,625	608	422,211,935
29. Ag Improvements	5	252,070	67	7,432,715	627	69,687,950	699	77,372,735

30. Ag Total					3,386	2,182,431,780
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	1	1.00	20,000	23	24.00	480,000	
33. HomeSite Improvements	1	0.00	60,370	23	0.00	1,919,845	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.47	22,115	31	66.40	188,265	
36. FarmSite Improv Land	5	8.22	34,210	60	200.25	822,420	
37. FarmSite Improvements	5	0.00	191,700	64	0.00	5,512,870	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	247	598.62	0	
40. Other- Non Ag Use	1	0.77	3,850	2	34.41	94,850	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	17	17.00	340,000	19	19.00	380,000	
32. HomeSite Improv Land	253	255.00	5,100,000	277	280.00	5,600,000	
33. HomeSite Improvements	258	0.00	19,752,850	282	0.00	21,733,065	626,835
34. HomeSite Total				301	299.00	27,713,065	
35. FarmSite UnImp Land	180	438.76	1,305,725	213	506.63	1,516,105	
36. FarmSite Improv Land	492	1,632.11	6,520,910	557	1,840.58	7,377,540	
37. FarmSite Improvements	597	0.00	49,935,100	666	0.00	55,639,670	3,353,425
38. FarmSite Total				879	2,347.21	64,533,315	
39. Road & Ditches	2,633	7,251.98	0	2,880	7,850.60	0	
40. Other- Non Ag Use	0	0.00	0	3	35.18	98,700	
41. Total Section VI				1,180	10,531.99	92,345,080	3,980,260

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	555,370
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,325,900	7	893.32	2,881,270

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	6,740.38	2.83%	51,226,905	2.97%	7,600.00
46. 1A	62,475.55	26.26%	462,319,195	26.83%	7,400.00
47. 2A1	108,029.41	45.41%	788,614,750	45.77%	7,300.00
48. 2A	33,280.57	13.99%	239,620,045	13.91%	7,200.00
49. 3A1	3.88	0.00%	24,055	0.00%	6,199.74
50. 3A	16,603.16	6.98%	111,241,175	6.46%	6,700.00
51. 4A1	7,623.37	3.20%	49,551,905	2.88%	6,500.00
52. 4A	3,151.47	1.32%	20,327,110	1.18%	6,450.04
53. Total	237,907.79	100.00%	1,722,925,140	100.00%	7,241.99
Dry					
54. 1D1	1,743.73	4.82%	7,593,915	5.18%	4,354.98
55. 1D	9,703.29	26.81%	41,240,985	28.12%	4,250.21
56. 2D1	14,425.42	39.85%	57,701,680	39.34%	4,000.00
57. 2D	5,643.45	15.59%	22,573,800	15.39%	4,000.00
58. 3D1	1,714.03	4.74%	6,684,690	4.56%	3,899.98
59. 3D	215.58	0.60%	797,635	0.54%	3,699.95
60. 4D1	1,675.10	4.63%	6,197,905	4.23%	3,700.02
61. 4D	1,076.02	2.97%	3,873,705	2.64%	3,600.03
62. Total	36,196.62	100.00%	146,664,315	100.00%	4,051.88
Grass					
63. 1G1	7,135.99	50.70%	12,131,205	51.92%	1,700.00
64. 1G	1,325.28	9.42%	2,252,990	9.64%	1,700.01
65. 2G1	5,594.51	39.75%	8,951,190	38.31%	1,600.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17.98	0.13%	28,770	0.12%	1,600.11
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	14,073.76	100.00%	23,364,155	100.00%	1,660.12
Irrigated Total					
Irrigated Total	237,907.79	81.42%	1,722,925,140	90.91%	7,241.99
Dry Total					
Dry Total	36,196.62	12.39%	146,664,315	7.74%	4,051.88
Grass Total					
Grass Total	14,073.76	4.82%	23,364,155	1.23%	1,660.12
72. Waste	3,523.08	1.21%	1,683,680	0.09%	477.90
73. Other	481.87	0.16%	632,095	0.03%	1,311.75
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	292,183.12	100.00%	1,895,269,385	100.00%	6,486.58

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,351.97	19.74%	9,734,200	20.61%	7,200.01
46. 1A	1,746.63	25.50%	12,226,410	25.89%	7,000.00
47. 2A1	2,275.11	33.21%	15,698,265	33.24%	6,900.00
48. 2A	822.54	12.01%	5,593,270	11.84%	6,800.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.05	3.75%	1,568,010	3.32%	6,100.02
51. 4A1	225.62	3.29%	1,376,285	2.91%	6,100.01
52. 4A	170.83	2.49%	1,033,545	2.19%	6,050.14
53. Total	6,849.75	100.00%	47,229,985	100.00%	6,895.14
Dry					
54. 1D1	1,765.60	5.04%	6,982,960	5.25%	3,955.01
55. 1D	9,147.40	26.14%	35,720,645	26.83%	3,905.01
56. 2D1	14,860.46	42.46%	57,212,935	42.98%	3,850.01
57. 2D	5,016.33	14.33%	18,560,410	13.94%	3,700.00
58. 3D1	2,273.74	6.50%	8,071,775	6.06%	3,550.00
59. 3D	36.28	0.10%	128,805	0.10%	3,550.30
60. 4D1	1,359.79	3.89%	4,691,335	3.52%	3,450.04
61. 4D	539.11	1.54%	1,752,320	1.32%	3,250.39
62. Total	34,998.71	100.00%	133,121,185	100.00%	3,803.60
Grass					
63. 1G1	3,222.69	37.66%	5,478,525	38.85%	1,699.99
64. 1G	871.43	10.18%	1,481,435	10.51%	1,700.00
65. 2G1	4,462.91	52.15%	7,140,675	50.64%	1,600.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,557.03	100.00%	14,100,635	100.00%	1,647.84
Irrigated Total					
	6,849.75	13.47%	47,229,985	24.24%	6,895.14
Dry Total					
	34,998.71	68.80%	133,121,185	68.33%	3,803.60
Grass Total					
	8,557.03	16.82%	14,100,635	7.24%	1,647.84
72. Waste	357.86	0.70%	284,755	0.15%	795.72
73. Other	107.22	0.21%	80,755	0.04%	753.17
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	50,870.57	100.00%	194,817,315	100.00%	3,829.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	68.41	498,380	21,535.93	156,029,750	223,153.20	1,613,626,995	244,757.54	1,770,155,125
77. Dry Land	81.00	331,795	8,235.69	32,173,155	62,878.64	247,280,550	71,195.33	279,785,500
78. Grass	14.14	23,485	1,903.21	3,120,975	20,713.44	34,320,330	22,630.79	37,464,790
79. Waste	0.00	0	368.16	275,575	3,512.78	1,692,860	3,880.94	1,968,435
80. Other	0.00	0	153.56	189,465	435.53	523,385	589.09	712,850
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	163.55	853,660	32,196.55	191,788,920	310,693.59	1,897,444,120	343,053.69	2,090,086,700

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	244,757.54	71.35%	1,770,155,125	84.69%	7,232.28
Dry Land	71,195.33	20.75%	279,785,500	13.39%	3,929.83
Grass	22,630.79	6.60%	37,464,790	1.79%	1,655.48
Waste	3,880.94	1.13%	1,968,435	0.09%	507.21
Other	589.09	0.17%	712,850	0.03%	1,210.09
Exempt	0.00	0.00%	0	0.00%	0.00
Total	343,053.69	100.00%	2,090,086,700	100.00%	6,092.59

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 Exeter	68	479,365	281	1,981,085	282	25,121,615	350	27,582,065	599,050
83.2 Fairmont	48	248,740	252	1,158,415	252	18,319,240	300	19,726,395	84,370
83.3 Geneva	92	661,830	928	6,724,410	933	105,640,840	1,025	113,027,080	2,330,660
83.4 Grafton	21	35,725	69	128,595	70	4,343,780	91	4,508,100	15,530
83.5 Milligan	23	65,330	149	388,955	149	10,904,700	172	11,358,985	438,575
83.6 Ohioa	42	123,110	70	167,670	70	1,429,040	112	1,719,820	19,440
83.7 Rural	362	7,458,660	363	7,140,600	385	69,495,023	747	84,094,283	1,811,865
83.8 Rural Ag	4	55,000	3	60,000	4	923,470	8	1,038,470	0
83.9 Shickley	22	126,655	165	969,895	166	15,967,605	188	17,064,155	434,170
83.10 Strang	21	56,065	20	58,575	20	509,140	41	623,780	0
84 Residential Total	703	9,310,480	2,300	18,778,200	2,331	252,654,453	3,034	280,743,133	5,733,660

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	Commercial	0	0	1	753,580	9	90,000	9	843,580	0
85.2	Exeter	6	121,650	63	779,560	65	9,226,920	71	10,128,130	0
85.3	Fairmont	12	127,880	56	2,477,795	56	38,028,205	68	40,633,880	146,030
85.4	Geneva	26	576,020	182	3,835,840	182	31,204,647	208	35,616,507	977,140
85.5	Grafton	6	11,340	26	88,760	27	3,115,310	33	3,215,410	0
85.6	Milligan	3	8,060	37	163,665	37	7,235,255	40	7,406,980	0
85.7	Ohiowa	5	3,170	12	81,055	12	4,006,565	17	4,090,790	0
85.8	Rural	0	0	11	492,560	11	3,805,780	11	4,298,340	0
85.9	Rural Ag	7	685,455	31	1,090,535	38	22,373,355	45	24,149,345	4,944,300
85.10	Shickley	10	77,110	59	790,180	60	4,444,230	70	5,311,520	752,090
85.11	Strang	9	28,500	5	9,480	7	471,535	16	509,515	0
86	Commercial Total	84	1,639,185	483	10,563,010	504	124,001,802	588	136,203,997	6,819,560

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	7,049.23	51.37%	11,983,715	52.58%	1,700.00
88. 1G	1,312.56	9.57%	2,231,365	9.79%	1,700.01
89. 2G1	5,341.78	38.93%	8,546,815	37.50%	1,599.99
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.98	0.13%	28,770	0.13%	1,600.11
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	13,721.55	100.00%	22,790,665	100.00%	1,660.94
CRP					
96. 1C1	86.76	24.63%	147,490	25.72%	1,699.98
97. 1C	12.72	3.61%	21,625	3.77%	1,700.08
98. 2C1	252.73	71.76%	404,375	70.51%	1,600.03
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	352.21	100.00%	573,490	100.00%	1,628.26
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	13,721.55	97.50%	22,790,665	97.55%	1,660.94
CRP Total	352.21	2.50%	573,490	2.45%	1,628.26
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,073.76	100.00%	23,364,155	100.00%	1,660.12

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	3,213.21	38.10%	5,462,410	39.29%	1,699.99
88. 1G	870.04	10.32%	1,479,070	10.64%	1,700.00
89. 2G1	4,350.57	51.58%	6,960,930	50.07%	1,600.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,433.82	100.00%	13,902,410	100.00%	1,648.41
CRP					
96. 1C1	9.48	7.69%	16,115	8.13%	1,699.89
97. 1C	1.39	1.13%	2,365	1.19%	1,701.44
98. 2C1	112.34	91.18%	179,745	90.68%	1,600.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	123.21	100.00%	198,225	100.00%	1,608.84
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,433.82	98.56%	13,902,410	98.59%	1,648.41
CRP Total	123.21	1.44%	198,225	1.41%	1,608.84
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,557.03	100.00%	14,100,635	100.00%	1,647.84

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	270,366,603	280,743,133	10,376,530	3.84%	5,733,660	1.72%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,072,085	27,713,065	640,980	2.37%	626,835	0.05%
04. Total Residential (sum lines 1-3)	297,438,688	308,456,198	11,017,510	3.70%	6,360,495	1.57%
05. Commercial	84,429,602	94,464,362	10,034,760	11.89%	6,819,560	3.81%
06. Industrial	41,159,010	41,739,635	580,625	1.41%	0	1.41%
07. Total Commercial (sum lines 5-6)	125,588,612	136,203,997	10,615,385	8.45%	6,819,560	3.02%
08. Ag-Farmsite Land, Outbuildings	61,797,455	64,533,315	2,735,860	4.43%	3,353,425	-1.00%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	82,800	98,700	15,900	19.20%		
11. Total Non-Agland (sum lines 8-10)	61,880,255	64,632,015	2,751,760	4.45%	3,353,425	-0.97%
12. Irrigated	1,572,257,050	1,770,155,125	197,898,075	12.59%		
13. Dryland	241,853,375	279,785,500	37,932,125	15.68%		
14. Grassland	33,021,315	37,464,790	4,443,475	13.46%		
15. Wasteland	1,564,150	1,968,435	404,285	25.85%		
16. Other Agland	712,865	712,850	-15	0.00%		
17. Total Agricultural Land	1,849,408,755	2,090,086,700	240,677,945	13.01%		
18. Total Value of all Real Property (Locally Assessed)	2,334,316,310	2,599,378,910	265,062,600	11.36%	16,533,480	10.65%

2024 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$293,555
7.	Adopted budget, or granted budget if different from above:
	\$293,555 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500 Includes Lodging/Meals/Mileage
12.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	Micro Solve/MIPS/gWorks
3.	Personal Property software:
	County Solutions/MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
6.	Does the county have GIS software?
	Yes; gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecountyne.gov
8.	Who maintains the GIS software and maps?
	Assessor, staff, and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2017

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 are zoned except Strang. Geneva does their own zoning.
4.	When was zoning implemented?
	2000

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:																					
	Assessor and Staff																					
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																					
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4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?

The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.

5. Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.

No; each assessor location is reviewed separately and the locational factors are developed independently, so the valuation group is not the smallest unit considered in the valuation process.

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

Review the sales and develop the land value by square foot.

7. How are rural residential site values developed?

Based on sales and the cost of improvements to the site. (although the number of sales is limited)

8. Are there form 191 applications on file?

No

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

There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2021	2021	2016	2021
2	2021	2021	2021	2022
3	2021	2021	2021	2022
4	2021	2021	2019	2021
5	2021-2023	2021	2021-2023	2021-2023
6	2019	2019	2023	2020
AG DW	2019	2019	2017	2020
AG OB	2019	2019	2019	2020

Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.

The rural residential are 2017. Residences on agricultural parcels and agricultural buildings costs are 2017; Geneva is costed using 2021 cost tables; and all of the small towns and villages were costed using 2021 cost tables. All of the agricultural residences and buildings were inspected during 2020. The land values were all either updated or affirmed. Land values were affirmed and were changed for 2020. Geneva lot values changed for 2021 using current sales.

During each inspection and review cycle land values are analyzed and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.

2024 Commercial Assessment Survey for Fillmore County

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	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.															

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2024 Agricultural Assessment Survey for Fillmore County

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2.	List each market area, and describe the location and the specific characteristics that make each unique.									
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3.	Describe the process used to determine and monitor market areas.									
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.									
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; The first acre for the home site at \$20,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Feedlots were classified as intensive use, and a feedlot value was established.									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres.									

7a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, we have feedlots, WRP, and CRP.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

FILLMORE COUNTY

Plan of Assessment – 2024

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the County Board of Equalization before July 31st and the Department of Revenue Property Assessment Division on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance.

Ownership is updated in the cadastral and on our property record cards using 521 Real Estate Transfer Statements (RETS) and the miscellaneous book to check for death certificates, etc. Our mapping procedure includes updates to the cadastral and GIS. We use the GIS to draw out any new tracts per RETS or surveys filed and to change land use in the county. (Per FSA maps)

Reports are systematically filed as required by law.

Real estate abstract is filed on or before March 19th. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed on February 1 and must be completed, signed and returned to our office by June 30. Personal property forms are mailed by February 1st and must be filled out, signed and returned by May 1. Notice of valuation changes are mailed on or before June 1. Exempt property applications are mailed December 1, and must be completed, signed, and returned by December 31.

The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year.

Assessors use professionally accepted mass appraisal techniques, including but not limited to: the sales comparison (sales of property of known or recognized value) taking into account location, zoning, and current functional use; the income approach, and the cost approach. By statute, all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers.

The assessor and staff do the sale qualification. Personal knowledge of the sales is also used to make determinations on the usability of those sales. Some are later modified based on information discovered during the verification and inspection process. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted. Most unimproved parcels are not inspected.

Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller, and then real estate agent.

When conducting a physical inspection, the county looks for many of the same things that are looked for when listing property. We do however, look for the accuracy of the listing. We also believe the sales file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes.

After sales are reviewed and analyzed, the Assessor determines if a certain class or sub-class of property needs to be reassessed.

We have a systematic review of all property in the county and the county attempts to inspect all improved sales in the sales roster.

The information gathered during the sale review process is kept in the county sales books and the state sales file.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are generally parcels of unreported pick-up work, which are listed, valued, and added to the tax roll.

We continue to work with the Natural Resource Districts (NRD) for accurate and up to date land use information. We track our permits and run a list of these permits in our administrative program. All pick-up work is entered on corresponding property record cards.

Our current aerial photos were taken in 2017/2018 for all rural parcels. This helps in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Fillmore County Assessor's office personnel include the assessor, the deputy assessor, clerk, and a part time person who helps with reviews. The assessor and deputy assessor have completed continuing education classes to keep up with certification requirements and is certified through 2026. Money has been included in the budget for continuing education for this certification.

Fillmore County utilizes the computerized administrative system PC Admin, provided, and supported by MIPS County Solutions & NACO. The Marshall and Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture homes & buildings. Fillmore County has purchased the M&S costing manuals for residential and commercial properties. The county administrative system includes the MIPS CAMA V3.0 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses are sketched in our CAMA Program.

According to the 2024 abstract, the real property within Fillmore County is comprised of the following: 3,034 residential parcels of which 703 are unimproved, 574 commercial parcels of which 82 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,386 agricultural parcels of which 2,687 are unimproved. Among the improved agricultural parcels there are 282 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 43%, commercial/industrial 8%, agricultural 49% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 34 and there are 5 parcels that have additional valuation responsibility (TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but are not included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 7008 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7341.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2024 abstract of assessment for real property is 2,599,378,910. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,599,378,910	7008
Personal Property Abstract (as of Oct 5, 2023)	147,179,316	1129
Railroad & Public Service Utilities (As Certified by PA&T in 2023)	<u>47,223,921</u>	
TOTAL	<u>2,793,782,147</u>	

Homestead Exemption applications (sent) for 2024 were 196.

Charitable exemption applications for 2024 were 34 excluding cemeteries.

Cadastral maps and the GIS show the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastral maps were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2020-2021, while still maintaining the data from 1992 to current. Our 2024 records are currently up-to-date along with the 2024 values. We also try to update all photos for our town/village record cards as part of our review process. New Photos are taken for new construction/and or updates to current homes and buildings.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded, a Real Estate Transfer Statement, Form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality, and uniformity for assessment year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93%	8.86	101.52
Commercial	92%	10.60	101.44
Agricultural Land	70%	19.36	103.01

OUR 3 YEAR PLAN IS AS FOLLOWS:

2025

Continue sales review of all classes of property
Examine the level, quality, and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings (Per Permits)
Continue our systematic review of properties.
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas
Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings
- Continue our 6- year systematic review of property
- Review of Commercial Property (systematic 6 yr. Review)

2026

Continue sales review of all classes of property
Examine the level, quality, and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings (Per Permits)
Continue our systematic review of properties.
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas
Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings
- Continue our 6- year systematic review of property
- Review of any class/subclass of property that does not meet statutory requirements.
- Possible adjustment on lot values
- Begin 6-year review for rural outbuildings/homes

2027

Continue sales review of all classes of property

Examine the level, quality, and uniformity of assessment in the county

Review level of value and make any needed changes by class of property

Review agricultural land for any changes in values and land areas.

Verify land usage with landowners (FSA maps) & NRD information

Add new construction/removal of old buildings (Per Permits)

Continue our systematic review of properties.

Review level of value and make any needed changes by class of property

Review agricultural land for any changes in values and land areas

Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings
- Continue our 6- year systematic review of property
- Review of any class/subclass of property that does not meet statutory requirements.

Past Inspections and Reviews:

- 2006** Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007** Reviewed all the small towns
- 2008** Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009** Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010** Reviewed Geneva and all towns (6 year review process
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011** Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012** Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to be in compliance.
- 2013** Residential Review in villages (continued 6 yr. review)
Statistics indicate we are out of range in a couple of villages based on sales.
However, we are looking at only a couple of sales in these villages)
Residential Photos
CAMA-V2.5 (new costing program)
Annotation Layer (GIS)
Completes second cycle of 6- year review process on residential Parcels
- 2014** Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)

Completes second cycle of 6- year review process on commercial Parcels
- 2015** Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits
Continue our systematic review of property
- *** Start 6-year review of rural acreages/rural homes/ outbuildings**
- 2016** Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits.
Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohio) for 201 values
using the 2015 Marshall & Swift costing. Took new photos.

Reviewed all rural acreages, rural homes and outbuildings for 2016 using the 2015 Marshall & Swift costing. Took new photos.

Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohioa are now one grouping in the residential as well as in Commercial.

**Completes second cycle of 6-year review process on rural homes/outbuildings
Begins 3rd cycle of residential homes in villages. All property reviewed for the
2016 tax year except Geneva and Commercial.**

- 2017** Review agricultural land for any changes in land areas and value.
New soil changes per NRCS. GIS added to land layer. Changes made in Admin.
Verify land usage with landowners (FSA maps) & NRD information.
Add new construction/removal of old buildings per permits
Continue our systematic review of property
Geneva City was out of the acceptable range for level of value. (85%) Geneva was reviewed as part of the 6yr. review process using the 2015 Marshall & Swift cost tables. New lot values in Geneva City. Adjustments made based on sales. Depreciation changes made due to condition. New photos taken. In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.
- 2018** Reviewed agricultural land for any changes in land areas and value. (Adjusted land values to reflect the 2018 values)
Verified land usage with landowners (FSA maps) & NRD information.
Added new construction/removal of old buildings per permits
Continued our systematic review of property.
All Commercial property to be reviewed for compliance with the 6-year review process for implementation in 2019. New photos will be taken.
New aerial photos that were taken have been printed/re-numbered and compared to 2012 aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value that had no permits. Grafton Village was reviewed to meet statutory requirements. New photos taken.
- 2019**
Reviewed Geneva City, new photos of sales & homes/ Review Exeter Village/new photos sales & homes/Review rural acreages/ photos
Changed lot values in some villages (Exeter, Fairmont, Shickley)
Review land use of Home Sites/ site acres per aerial imagery. Ran new tolerance sheets for all rural parcels. Commercial 6yr. review for all of the County. New photos taken. Lot Study completed & Commercial lot values changed in Exeter, Fairmont, and Shickley.
- 2020** Reviewed Milligan, Ohioa and Strang as part of 6 yr. review, using 2019 Marshall & Swift cost tables. Fairmont was out of the statistical range at 90.79%. Fairmont was reviewed as well. New photos were taken as part of the review process. Lot values were changed in Ohioa, Milligan and Strang based on a sales analysis.
Land use was verified as per NRD /FSA Maps for 2020 assessments.
LB372 required Assessors to change the Land Capability Groups. This was to be implemented by Jan. 1, 2020. Prior to these changes Fillmore County did not need to make any adjustments to land values looking at the statistical report. However, once the LB 372 changes were implemented a change in the counties LCG totals showed that an adjustment needed to be made. This helped Fillmore County to stay within the acceptable range.

New construction and the removal of old buildings was completed as per the permit process. Our systematic review of properties is continued and changes are noted in the permit system for the following year.

2021

Reviewed all rural homes/ Outbuildings as part of the 6-year review, using 2017 costing. Depr. was adjusted based on condition. Compared similar homes based on age and condition. New photos were taken.

Grafton lot values were adjusted to be more comparable to other villages based on the level & uniformity of other lot values in the county. (Grafton was the only village that had not had those value changes.)

Review of agricultural land sales indicated that the ag land values were well within the statistical range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner. Home Site Acres were adjusted from \$15,000/ac to \$18,000/ac to be more equalized with neighboring counties and based on the acreage sales in the county.

New construction/removal of all buildings was completed per permit process.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

We continue to scan old record cards.

New record cards are being replaced as many of them were getting full on the cover page where we note all ownership/valuation changes. New photos are taken and new photo jackets are placed on the new record cards.

2022

Reviewed Geneva, Grafton & Shickley villages as part of the 6-year review process, using 2021 costing. Both villages were out of the statistical range as well as Geneva City.

Several homes had storm damage so we drove villages to assess updates on these properties. New construction/removal of all buildings was completed per permit process. Photos were taken of the new homes/buildings.

Review of agricultural land sales indicated that the ag land values were within the acceptable range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

Scanning of old records (Doc Records) was completed for 2022. New photo jackets were added to the Geneva, Shickley & Grafton record cards along with new photos.

2023

Reviewed Exeter & Fairmont Villages, using March 2021 costing. Both villages were out of the statistical range. New photos were taken. New construction/removal of buildings was completed per permit process. Photos of the new homes/buildings were taken.

Reviewed agricultural land for any changes in land use; parcels were updated per landowners on acres and the NRD. Changed value on the irrigated land in market area 1.

GIS added land layer for new soil changes per NRCS.

Lot values were changed to the Northeast Addition in Geneva City based on the sales. (see list in 2023 Assessment Book)

Maintained our commercial review to stay current with pickup work & changes.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

- Took New photos of both villages
- New Lot Values in NE Addition -City of Geneva
- Maintained our Commercial inspection/Pickup permits
- Reviewed Ag land for any land use changes/ inspected sites/ land use
- Using new 2022 NRCS land layer)
- Permit List/Review (100+ permits)

2024

6-year review of Milligan, Ohioa & Strang. Homes adjusted in Milligan using 2023 costing from Marshall & Swift. New Photos were taken of all 3 villages. However, not having the sales in Ohioa and Strang villages to represent market values, adjustments were only made to those homes that had changes or updates to the homes/buildings.

Lot values were changed in Ohioa, Milligan and Strang. New construction/removal of buildings was completed per permit process. Photos were taken of the new homes/buildings.

Land use changes were made and verified as per NRD/FSA maps for 2024 assessments. Agland values were updated to be within the appropriate statistical range.

Commercial lot values were updated to bring us back into the statistical range.