

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**JEFFERSON 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 Jefferson 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 Jefferson 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: Mary Banahan, Jefferson County Assessor

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## Introduction

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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.

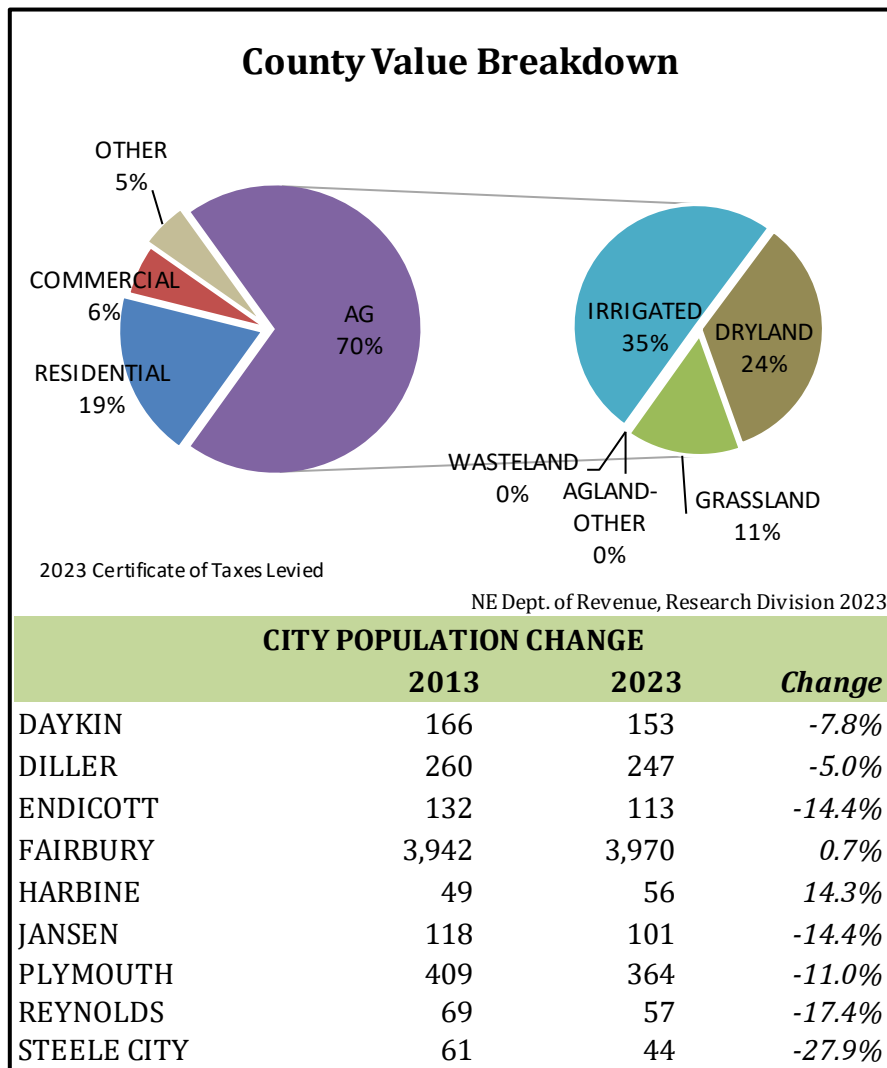
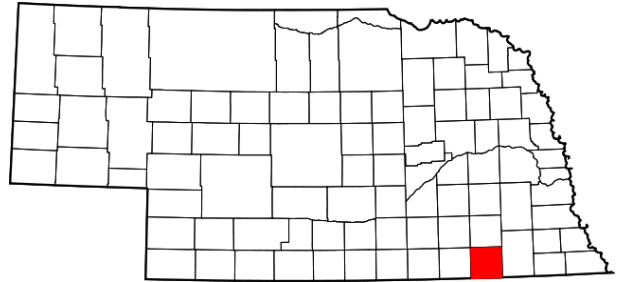
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 570 square miles, Jefferson County has 7,154 residents, per the Census Bureau Quick Facts for 2024, a 1% population decline from the 2023 U.S. Census. Reports indicate that 70% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$89,354 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 216 employer establishments with total employment of 2,313, for a 9% decrease in employment since 2019.

Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

# 2024 Residential Correlation for Jefferson County

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## *Assessment Actions*

A revaluation of all residential parcels was completed for 2024 with new land, cost, and depreciation tables. The pickup 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.

A sales qualification summary review revealed that the Jefferson County Assessor qualified sales well below the state average usability rate. Sales were not qualified if sold privately, not on the open market, sold to relatives or when buyers were located next to the property. Only arm's-length sales have been utilized for the measurement of the residential class. The land to building ratios were in the lower values of the region, new lot values were implemented for 2024

There are five valuation groups being utilized within the residential class, Fairbury, the county seat, and largest town in the county is Valuation Group 1, the remaining towns and villages are stratified in two valuation groups based on economic activity. Rural and rural suburban parcels are separated into the remaining two valuation groups.

A six-year plan is in place and was established in 2023. The plan complies with statutory requirements and a review of parcel data showed that inspections were properly documented. The last review occurred in 2023 with physical inspections completed by a contract appraiser. The residential depreciation tables and costing tables are from 2023. The county assessor does have a written valuation methodology on file.

## *Description of Analysis*

There are five valuation groups in the residential class.

<b>Valuation Group</b>	<b>Description</b>
1	Fairbury
11	Rural
17	Rural Suburban
21	Daykin, Diller, and Plymouth
23	Endicott, Harbine, Jansen, Reynolds, and Steele City

For the residential property class, there were 157 qualified sales representing all valuation groups. Review of the overall statistical sample shows that only median is at the upper end of the acceptable range; the other two measures are above but correlate closely to a level of value at the

## 2024 Residential Correlation for Jefferson County

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high end of the acceptable range. The PRD is within the IAAO recommended range, but the COD is too low to support assessment uniformity.

When CODs fall below 5% IAAO suggests that selective reappraisal has occurred. In analyzing Jefferson County’s sales data there is support that sold properties and the overall population moved at similar amounts. Sold parcels increased 35%, and the residential population as reflected on the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) increased 35%.

The best measure of whether these adjustments were applied to sold and unsold properties consistently is sales that were unknown at the time of the appraisal. Review of sales after the study period in Jefferson County show medians near 100% of market value, with CODs that are much wider than 5% and more representative of a rural market. A statistical profile including these post-study period sales can be found in the appendix of this report.

<b>DATE OF SALE *</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Qtrs						
10/01/2022 To 12/31/2022	12	99.45	98.74	99.45	01.95	99.29
01/01/2023 To 03/31/2023	13	99.96	101.81	103.15	04.82	98.70
04/01/2023 To 06/30/2023	26	99.50	102.11	97.47	05.96	104.76
07/01/2023 To 09/30/2023	23	99.68	100.01	99.67	01.30	100.34
10/01/2023 To 12/31/2023	25	101.36	106.52	98.96	13.45	107.64
01/01/2024 To 03/31/2024	7	99.13	98.96	90.19	27.74	109.72
04/01/2024 To 06/30/2024						
07/01/2024 To 09/30/2024						

Conversations with the county assessor indicated that valuation process utilized involved both the sales comparison and the cost approach, and the qualitative statistics are reflective of the model that was built utilizing known sales prices in the analysis. As indicated, the evidence supports that those adjustments were equalized with unsold properties, therefore values are believed to be equalized.

### ***Equalization and Quality of Assessment***

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

## 2024 Residential Correlation for Jefferson County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	113	100.20	102.54	101.74	03.87	100.79
11	5	93.91	93.01	91.91	05.79	101.20
17	3	99.00	98.14	98.47	01.51	99.66
21	19	99.85	103.24	100.73	04.83	102.49
23	17	100.04	106.24	103.32	09.55	102.83
<u>    </u> ALL <u>    </u>	157	100.04	102.63	100.61	04.67	102.01

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 100%.

# 2024 Commercial Correlation for Jefferson County

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## *Assessment Actions*

Within the commercial class, only pick-up work and other routine maintenance were complete.

## *Assessment Practice Review*

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

A sales qualification summary review revealed that the usability for Jefferson County sales is significantly below the statewide average. There were a limited number of sales and due to this, analysis is limited to the overall sample. A review shows that no apparent bias existed in the qualification since unqualified sales included family member sales, adjacent landowners purchases or not on the open market.

The county assessor uses one valuation group. The analysis indicated that no further stratification is necessary. The assessor and staff completed reviews and performed pickup work this year.

The commercial class was last inspected in 2018 and is scheduled to be reviewed again in 2024 for the 2025 assessment year. Lot studies are dated 2018, cost and depreciation tables were last updated in 2021.

## *Description of Analysis*

There is only one commercial valuation group, with a total of eight sales in the current study period. All three measures of central tendency are within the acceptable range. The COD is within the range recommended by IAAO, while the PRD is high. The sample is too small to represent the commercial class, with less than 2% of the properties selling in the three-year study period. Review of Chart 2 – Real Property & Growth Valuations, found in the appendix of this report demonstrated that commercial valuation increases follow the same trend as residential increases in the county, though at a slightly lower pace. This supports that the value of commercial property within the county has kept pace with the local market.

Analysis of the sold properties and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect that minimal valuation changes 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 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.

## 2024 Commercial Correlation for Jefferson County

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### *Level of Value*

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

# 2024 Agricultural Correlation for Jefferson County

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## *Assessment Actions*

Agricultural improved properties in Township 2 were reviewed. The pick-up work was completed for new construction and building improvements.

Agricultural land values in Market Area 1 were increased by 10%, Market Area 2 increased 13% and Market Area 3 increased 24%.

## *Assessment Practice Review*

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

A sales qualification summary review revealed that the Jefferson County Assessor qualified sales at a rate that is below the state average for usability. Non-qualified sales were private sales, adjoining buyers and not advertised properties. This supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

The county assessor uses three market areas and are established based on geographic and economic differences. Market Area 1 is the northern portion of the county where ground water is used for irrigation. Market Area 2 is also on the north side of the county but there is limited ground water for irrigation. Market Area 3 is the southern portion of the county and is lower quality dryland crop acres and grass. There is no classification of Intensive Use acres and Conservation Reserve Program (CRP) acres have not been identified.

The inspection and review of agricultural improvements meets the six-year inspection requirement, being last completed from 2019 to 2023. Cost and depreciation tables, and site values were updated in 2021.

## *Description of Analysis*

The three-year study period consisted of 44 total sales. 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 an indicator of level of value.

All three market areas are in the acceptable range and correlate closely between 71-72% of market value. Review of the majority land use substrata indicates that most have an insufficient sample of sales. Irrigated land in Market Area 2 with 10 sales is slightly below the acceptable range. Analysis of this small sample indicates the median remains stable as the highest ratio is removed but increases to 70% with the removal of the lowest ratio. This suggests a level of value that is near the acceptable range. A substat of this market area can be found in the appendix of this report. Review of the Average Acre Value Comparison Chart indicates that irrigated land in Market Area 2 is already higher than adjoining Gage and Thayer County after this year's 13% increase,

## 2024 Agricultural Correlation for Jefferson County

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supporting that the values are acceptable. All other agricultural land values in Jefferson County appear to be equalized with adjoining counties.

Comparison of the 2023 Certificate of Taxes Levied (CTL) to the 2024 County Abstract of Assessment, Form 45 supports the reported actions of the county assessor and indicates that land values have been uniformly adjusted for the market areas.

### *Equalization and Quality of Assessment*

Agricultural improvements are cyclically inspected and revalued and are equalized with like property in the county. The statistics and comparison of assessed values per acre supports that agricultural land values are equalized at an acceptable level of value. The quality of assessment of agricultural property in Jefferson 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	15	70.06	71.64	70.51	14.00	101.60
1	5	72.90	73.81	72.00	13.11	102.51
2	10	68.14	70.55	69.74	14.18	101.16
<u>Dry</u>						
County	7	64.92	67.73	65.96	07.30	102.68
2	5	66.03	69.59	68.82	08.60	101.12
3	2	63.08	63.08	62.97	00.30	100.17
<u>Grass</u>						
County	8	73.51	71.50	69.63	15.20	102.69
1	1	71.04	71.04	71.04	00.00	100.00
2	1	41.53	41.53	41.53	00.00	100.00
3	6	76.39	76.58	74.90	11.13	102.24
<u>ALL</u>	<u>44</u>	71.82	72.27	70.61	14.88	102.35

### *Level of Value*

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



## 2024 Opinions of the Property Tax Administrator for Jefferson 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
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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

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## 2024 Commission Summary for Jefferson County

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### Residential Real Property - Current

Number of Sales	157	Median	100.04
Total Sales Price	\$17,594,932	Mean	102.63
Total Adj. Sales Price	\$17,594,932	Wgt. Mean	100.61
Total Assessed Value	\$17,702,865	Average Assessed Value of the Base	\$85,498
Avg. Adj. Sales Price	\$112,070	Avg. Assessed Value	\$112,757

### Confidence Interval - Current

95% Median C.I	99.60 to 100.39
95% Wgt. Mean C.I	99.11 to 102.11
95% Mean C.I	100.74 to 104.52
% of Value of the Class of all Real Property Value in the County	18.44
% of Records Sold in the Study Period	3.63
% of Value Sold in the Study Period	4.79

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	176	98	98.01
2022	171	99	99.43
2021	173	99	98.97
2020	198	100	99.74

## 2024 Commission Summary for Jefferson County

### Commercial Real Property - Current

Number of Sales	8	Median	95.99
Total Sales Price	\$978,624	Mean	97.40
Total Adj. Sales Price	\$978,624	Wgt. Mean	92.34
Total Assessed Value	\$903,701	Average Assessed Value of the Base	\$190,815
Avg. Adj. Sales Price	\$122,328	Avg. Assessed Value	\$112,963

### Confidence Interval - Current

95% Median C.I	66.29 to 148.48
95% Wgt. Mean C.I	87.31 to 97.38
95% Mean C.I	76.83 to 117.97
% of Value of the Class of all Real Property Value in the County	5.08
% of Records Sold in the Study Period	1.50
% of Value Sold in the Study Period	0.89

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	8	100	100.24
2022	10	100	88.24
2021	9	100	97.84
2020	17	100	97.84

**48 Jefferson  
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 : 157  
 Total Sales Price : 17,594,932  
 Total Adj. Sales Price : 17,594,932  
 Total Assessed Value : 17,702,865  
 Avg. Adj. Sales Price : 112,070  
 Avg. Assessed Value : 112,757

MEDIAN : 100  
 WGT. MEAN : 101  
 MEAN : 103  
 COD : 04.67  
 PRD : 102.01

COV : 11.75  
 STD : 12.06  
 Avg. Abs. Dev : 04.67  
 MAX Sales Ratio : 185.95  
 MIN Sales Ratio : 83.52

95% Median C.I. : 99.60 to 100.39  
 95% Wgt. Mean C.I. : 99.11 to 102.11  
 95% Mean C.I. : 100.74 to 104.52

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	16	101.01	108.37	104.11	08.52	104.09	98.15	153.22	100.04 to 107.46	68,031	70,825	
01-JAN-22 To 31-MAR-22	18	101.14	101.73	103.09	02.27	98.68	96.77	113.50	99.24 to 102.64	113,082	116,572	
01-APR-22 To 30-JUN-22	24	99.89	105.11	101.02	07.42	104.05	93.91	185.95	98.35 to 101.16	78,000	78,796	
01-JUL-22 To 30-SEP-22	25	100.17	102.49	101.76	03.68	100.72	94.07	137.34	99.34 to 101.38	110,227	112,169	
01-OCT-22 To 31-DEC-22	12	99.45	98.74	99.45	01.95	99.29	90.34	102.84	97.76 to 100.37	134,958	134,215	
01-JAN-23 To 31-MAR-23	13	99.96	101.81	103.15	04.82	98.70	92.36	133.86	98.05 to 101.88	105,145	108,461	
01-APR-23 To 30-JUN-23	26	99.50	102.11	97.47	05.96	104.76	83.52	151.47	98.29 to 100.21	137,938	134,446	
01-JUL-23 To 30-SEP-23	23	99.68	100.01	99.67	01.30	100.34	97.46	107.86	98.98 to 100.46	142,196	141,732	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	83	100.51	104.22	102.26	05.44	101.92	93.91	185.95	100.04 to 101.13	93,393	95,504	
01-OCT-22 To 30-SEP-23	74	99.51	100.86	99.32	03.68	101.55	83.52	151.47	99.14 to 99.96	133,017	132,108	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	79	100.17	102.54	101.47	04.31	101.05	90.34	185.95	99.42 to 100.96	104,844	106,383	
<u>ALL</u>	157	100.04	102.63	100.61	04.67	102.01	83.52	185.95	99.60 to 100.39	112,070	112,757	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	113	100.20	102.54	101.74	03.87	100.79	90.34	153.22	99.65 to 100.51	102,278	104,060	
11	5	93.91	93.01	91.91	05.79	101.20	83.52	99.96	N/A	337,993	310,664	
17	3	99.00	98.14	98.47	01.51	99.66	95.47	99.94	N/A	291,667	287,207	
21	19	99.85	103.24	100.73	04.83	102.49	94.07	149.07	99.04 to 103.19	119,137	120,003	
23	17	100.04	106.24	103.32	09.55	102.83	92.36	185.95	97.22 to 101.81	71,118	73,476	
<u>ALL</u>	157	100.04	102.63	100.61	04.67	102.01	83.52	185.95	99.60 to 100.39	112,070	112,757	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	157	100.04	102.63	100.61	04.67	102.01	83.52	185.95	99.60 to 100.39	112,070	112,757	
06												
07												
<u>ALL</u>	157	100.04	102.63	100.61	04.67	102.01	83.52	185.95	99.60 to 100.39	112,070	112,757	

**48 Jefferson  
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 : 157  
 Total Sales Price : 17,594,932  
 Total Adj. Sales Price : 17,594,932  
 Total Assessed Value : 17,702,865  
 Avg. Adj. Sales Price : 112,070  
 Avg. Assessed Value : 112,757

MEDIAN : 100  
 WGT. MEAN : 101  
 MEAN : 103  
 COD : 04.67  
 PRD : 102.01

COV : 11.75  
 STD : 12.06  
 Avg. Abs. Dev : 04.67  
 MAX Sales Ratio : 185.95  
 MIN Sales Ratio : 83.52

95% Median C.I. : 99.60 to 100.39  
 95% Wgt. Mean C.I. : 99.11 to 102.11  
 95% Mean C.I. : 100.74 to 104.52

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	115.16	115.16	115.16	19.49	100.00	92.72	137.59	N/A	13,000	14,971
Less Than 30,000	12	101.08	106.75	106.19	09.71	100.53	92.36	151.01	96.69 to 106.21	21,168	22,478
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	157	100.04	102.63	100.61	04.67	102.01	83.52	185.95	99.60 to 100.39	112,070	112,757
Greater Than 14,999	155	100.04	102.47	100.59	04.44	101.87	83.52	185.95	99.60 to 100.39	113,348	114,019
Greater Than 29,999	145	99.96	102.29	100.53	04.23	101.75	83.52	185.95	99.54 to 100.34	119,593	120,228
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	115.16	115.16	115.16	19.49	100.00	92.72	137.59	N/A	13,000	14,971
15,000 TO 29,999	10	101.08	105.06	105.17	07.21	99.90	92.36	151.01	96.69 to 106.21	22,801	23,980
30,000 TO 59,999	44	100.52	104.81	103.98	06.46	100.80	90.34	185.95	99.38 to 101.33	41,738	43,398
60,000 TO 99,999	33	99.85	103.00	102.37	04.36	100.62	96.77	151.47	99.31 to 101.18	77,212	79,039
100,000 TO 149,999	23	99.68	102.24	102.12	03.51	100.12	97.59	133.86	99.12 to 101.81	125,700	128,360
150,000 TO 249,999	37	99.68	99.35	99.25	01.80	100.10	83.52	110.68	99.04 to 100.24	190,010	188,591
250,000 TO 499,999	7	99.94	100.84	101.42	03.01	99.43	93.91	113.50	93.91 to 113.50	331,429	336,129
500,000 TO 999,999	1	88.44	88.44	88.44	00.00	100.00	88.44	88.44	N/A	715,000	632,329
1,000,000 +											
<b>ALL</b>	<b>157</b>	<b>100.04</b>	<b>102.63</b>	<b>100.61</b>	<b>04.67</b>	<b>102.01</b>	<b>83.52</b>	<b>185.95</b>	<b>99.60 to 100.39</b>	<b>112,070</b>	<b>112,757</b>

RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2022 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	106	Median :	100	COV :	17.01	95% Median C.I. :	99.42 to 100.37
Total Sales Price :	14,067,035	Wgt. Mean :	98	STD :	17.36	95% Wgt. Mean C.I. :	95.67 to 101.14
Total Adj. Sales Price :	14,067,035	Mean :	102	Avg.Abs.Dev :	07.69	95% Mean C.I. :	98.77 to 105.37
Total Assessed Value :	13,842,285						
Avg. Adj. Sales Price :	132,708	COD :	07.71	MAX Sales Ratio :	190.19		
Avg. Assessed Value :	130,588	PRD :	103.73	MIN Sales Ratio :	38.65		

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**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>											
10/01/2022 To 12/31/2022	12	99.45	98.74	99.45	01.95	99.29	90.34	102.84	97.76 to 100.37	134,958	134,215
01/01/2023 To 03/31/2023	13	99.96	101.81	103.15	04.82	98.70	92.36	133.86	98.05 to 101.88	105,145	108,461
04/01/2023 To 06/30/2023	26	99.50	102.11	97.47	05.96	104.76	83.52	151.47	98.29 to 100.21	137,938	134,446
07/01/2023 To 09/30/2023	23	99.68	100.01	99.67	01.30	100.34	97.46	107.86	98.98 to 100.46	142,196	141,732
10/01/2023 To 12/31/2023	25	101.36	106.52	98.96	13.45	107.64	62.44	155.76	100.32 to 104.01	117,127	115,910
01/01/2024 To 03/31/2024	7	99.13	98.96	90.19	27.74	109.72	38.65	190.19	38.65 to 190.19	185,083	166,931
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	74	99.51	100.86	99.32	03.68	101.55	83.52	151.47	99.14 to 99.96	133,017	132,108
10/01/2023 To 09/30/2024	32	100.97	104.87	96.27	16.57	108.93	38.65	190.19	99.35 to 102.85	131,992	127,071
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	87	99.86	102.78	99.20	06.88	103.61	62.44	155.76	99.43 to 100.46	128,183	127,163
<u>ALL</u>											
10/01/2022 To 09/30/2024	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588

RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2022 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	106	Median :	100	COV :	17.01	95% Median C.I. :	99.42 to 100.37
Total Sales Price :	14,067,035	Wgt. Mean :	98	STD :	17.36	95% Wgt. Mean C.I. :	95.67 to 101.14
Total Adj. Sales Price :	14,067,035	Mean :	102	Avg.Abs.Dev :	07.69	95% Mean C.I. :	98.77 to 105.37
Total Assessed Value :	13,842,285						
Avg. Adj. Sales Price :	132,708	COD :	07.71	MAX Sales Ratio :	190.19		
Avg. Assessed Value :	130,588	PRD :	103.73	MIN Sales Ratio :	38.65		

Printed : 03/27/2024

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	69	99.81	104.35	101.26	07.65	103.05	67.79	190.19	99.42 to 100.46	109,218	110,599
11	8	85.98	81.98	87.70	18.74	93.48	38.65	102.22	38.65 to 102.22	352,500	309,143
17	2	97.24	97.24	97.80	01.82	99.43	95.47	99.00	N/A	300,000	293,387
21	14	100.27	104.67	101.74	05.53	102.88	97.29	155.76	99.19 to 105.05	146,243	148,786
23	13	99.45	100.27	100.41	04.05	99.86	92.36	122.41	97.22 to 101.49	81,815	82,155
<hr/>											
ALL											
10/01/2022 To 09/30/2024	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588
06											
07											
<hr/>											
ALL											
10/01/2022 To 09/30/2024	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588



RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2022 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	106	Median :	100	COV :	17.01	95% Median C.I. :	99.42 to 100.37
Total Sales Price :	14,067,035	Wgt. Mean :	98	STD :	17.36	95% Wgt. Mean C.I. :	95.67 to 101.14
Total Adj. Sales Price :	14,067,035	Mean :	102	Avg.Abs.Dev :	07.69	95% Mean C.I. :	98.77 to 105.37
Total Assessed Value :	13,842,285						
Avg. Adj. Sales Price :	132,708	COD :	07.71	MAX Sales Ratio :	190.19		
Avg. Assessed Value :	130,588	PRD :	103.73	MIN Sales Ratio :	38.65		

Printed : 03/27/2024

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	137.59	140.17	133.64	23.61	104.89	92.72	190.19	N/A	11,500	15,369
Less Than 30,000	8	100.41	114.30	107.30	19.11	106.52	92.36	190.19	92.36 to 190.19	17,000	18,242
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588
Greater Than 14,999	103	99.68	100.96	98.32	06.62	102.69	38.65	155.76	99.42 to 100.32	136,238	133,943
Greater Than 29,999	98	99.72	101.07	98.32	06.77	102.80	38.65	155.76	99.42 to 100.37	142,153	139,759
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	137.59	140.17	133.64	23.61	104.89	92.72	190.19	N/A	11,500	15,369
15,000 TO 29,999	5	98.65	98.77	98.35	03.47	100.43	92.36	104.01	N/A	20,300	19,965
30,000 TO 59,999	18	100.88	105.82	106.19	11.05	99.65	67.79	155.76	98.83 to 102.85	41,116	43,660
60,000 TO 99,999	21	99.65	106.00	104.99	07.25	100.96	97.29	151.47	99.31 to 102.32	78,599	82,518
100,000 TO 149,999	22	100.00	101.33	101.21	05.88	100.12	62.44	133.86	99.12 to 101.13	126,499	128,030
150,000 TO 249,999	31	99.47	96.05	95.95	04.55	100.10	38.65	102.84	98.73 to 100.24	191,045	183,302
250,000 TO 499,999	4	99.27	94.34	94.17	05.45	100.18	78.87	99.96	N/A	365,000	343,739
500,000 TO 999,999	2	95.08	95.08	94.81	06.98	100.28	88.44	101.71	N/A	687,500	651,808
1,000,000 +											
<u>ALL</u>											
10/01/2022 To 09/30/2024	106	99.72	102.07	98.40	07.71	103.73	38.65	190.19	99.42 to 100.37	132,708	130,588

**48 Jefferson**  
**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 : 8  
Total Sales Price : 978,624  
Total Adj. Sales Price : 978,624  
Total Assessed Value : 903,701  
Avg. Adj. Sales Price : 122,328  
Avg. Assessed Value : 112,963

MEDIAN : 96  
WGT. MEAN : 92  
MEAN : 97  
COD : 17.20  
PRD : 105.48

COV : 25.26  
STD : 24.60  
Avg. Abs. Dev : 16.51  
MAX Sales Ratio : 148.48  
MIN Sales Ratio : 66.29

95% Median C.I. : 66.29 to 148.48  
95% Wgt. Mean C.I. : 87.31 to 97.38  
95% Mean C.I. : 76.83 to 117.97

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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	84.08	84.08	77.23	21.16	108.87	66.29	101.86	N/A	32,500	25,101	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	1	76.59	76.59	76.59	00.00	100.00	76.59	76.59	N/A	67,000	51,318	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	148.48	148.48	148.48	00.00	100.00	148.48	148.48	N/A	10,124	15,032	
01-JUL-22 To 30-SEP-22	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	32,000	31,559	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	2	100.02	100.02	94.02	06.67	106.38	93.35	106.69	N/A	396,000	372,337	
01-JUL-23 To 30-SEP-23	1	87.34	87.34	87.34	00.00	100.00	87.34	87.34	N/A	12,500	10,917	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	2	84.08	84.08	77.23	21.16	108.87	66.29	101.86	N/A	32,500	25,101	
01-OCT-21 To 30-SEP-22	3	98.62	107.90	89.72	24.30	120.26	76.59	148.48	N/A	36,375	32,636	
01-OCT-22 To 30-SEP-23	3	93.35	95.79	93.92	06.91	101.99	87.34	106.69	N/A	268,167	251,864	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	1	76.59	76.59	76.59	00.00	100.00	76.59	76.59	N/A	67,000	51,318	
01-JAN-22 To 31-DEC-22	2	123.55	123.55	110.60	20.18	111.71	98.62	148.48	N/A	21,062	23,296	
<u>ALL</u>	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
19	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963	
<u>ALL</u>	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963	
04												
<u>ALL</u>	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963	

**48 Jefferson  
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 : 8  
 Total Sales Price : 978,624  
 Total Adj. Sales Price : 978,624  
 Total Assessed Value : 903,701  
 Avg. Adj. Sales Price : 122,328  
 Avg. Assessed Value : 112,963

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 17.20  
 PRD : 105.48

COV : 25.26  
 STD : 24.60  
 Avg. Abs. Dev : 16.51  
 MAX Sales Ratio : 148.48  
 MIN Sales Ratio : 66.29

95% Median C.I. : 66.29 to 148.48  
 95% Wgt. Mean C.I. : 87.31 to 97.38  
 95% Mean C.I. : 76.83 to 117.97

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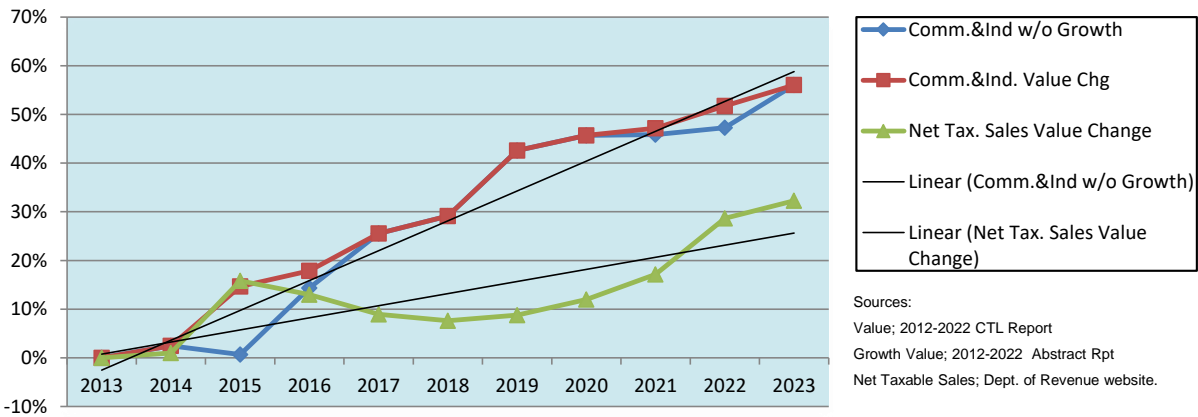
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	117.91	117.91	114.70	25.93	102.80	87.34	148.48	N/A	11,312	12,975
Less Than 30,000	3	101.86	112.56	108.67	20.01	103.58	87.34	148.48	N/A	14,208	15,440
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	8	95.99	97.40	92.34	17.20	105.48	66.29	148.48	66.29 to 148.48	122,328	112,963
Greater Than 14,999	6	95.99	90.57	91.82	12.31	98.64	66.29	106.69	66.29 to 106.69	159,333	146,292
Greater Than 29,999	5	93.35	88.31	91.60	13.38	96.41	66.29	106.69	N/A	187,200	171,476
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	117.91	117.91	114.70	25.93	102.80	87.34	148.48	N/A	11,312	12,975
15,000 TO 29,999	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	20,000	20,372
30,000 TO 59,999	3	98.62	90.53	88.94	13.66	101.79	66.29	106.69	N/A	39,000	34,687
60,000 TO 99,999	1	76.59	76.59	76.59	00.00	100.00	76.59	76.59	N/A	67,000	51,318
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999	1	93.35	93.35	93.35	00.00	100.00	93.35	93.35	N/A	752,000	702,000
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>8</b>	<b>95.99</b>	<b>97.40</b>	<b>92.34</b>	<b>17.20</b>	<b>105.48</b>	<b>66.29</b>	<b>148.48</b>	<b>66.29 to 148.48</b>	<b>122,328</b>	<b>112,963</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	93.35	93.35	93.35	00.00	100.00	93.35	93.35	N/A	752,000	702,000
344	2	97.02	97.02	102.08	09.98	95.04	87.34	106.69	N/A	26,250	26,796
353	3	98.62	88.92	84.29	12.03	105.49	66.29	101.86	N/A	32,333	27,253
406	2	112.54	112.54	86.03	31.94	130.81	76.59	148.48	N/A	38,562	33,175
<b>ALL</b>	<b>8</b>	<b>95.99</b>	<b>97.40</b>	<b>92.34</b>	<b>17.20</b>	<b>105.48</b>	<b>66.29</b>	<b>148.48</b>	<b>66.29 to 148.48</b>	<b>122,328</b>	<b>112,963</b>

### 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	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494		\$ 63,875,126	
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
2020	\$ 85,814,391	\$ 777,726	0.91%	\$ 85,036,665	0.09%	\$ 74,814,688	4.61%
2021	\$ 88,490,937	\$ 2,622,782	2.96%	\$ 85,868,155	0.06%	\$ 82,171,298	9.83%
2022	\$ 90,982,975	\$ -	0.00%	\$ 90,982,975	2.82%	\$ 84,485,931	2.82%
2023	\$ 101,200,948	\$ 12,609,353	12.46%	\$ 88,591,595	-2.63%	\$ 85,609,955	1.33%
<b>Ann %chg</b>	<b>5.41%</b>			<b>Average</b>	<b>2.06%</b>	2.87%	<b>2.82%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	2.46%	2.46%	1.00%
2014	0.67%	14.68%	15.84%
2015	14.33%	17.87%	12.97%
2016	25.54%	25.54%	8.94%
2017	29.13%	29.13%	7.60%
2018	42.57%	42.62%	8.78%
2019	45.71%	45.71%	11.97%
2020	45.84%	47.17%	17.13%
2021	47.26%	51.76%	28.64%
2022	56.04%	56.04%	32.27%
2023	51.93%	73.56%	34.03%

County Number	48
County Name	Jefferson

**48 Jefferson**  
**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 : 44  
Total Sales Price : 35,818,059  
Total Adj. Sales Price : 35,818,059  
Total Assessed Value : 25,292,247  
Avg. Adj. Sales Price : 814,047  
Avg. Assessed Value : 574,824

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 72  
COD : 14.88  
PRD : 102.35

COV : 18.76  
STD : 13.56  
Avg. Abs. Dev : 10.69  
MAX Sales Ratio : 103.39  
MIN Sales Ratio : 41.53

95% Median C.I. : 63.44 to 76.75  
95% Wgt. Mean C.I. : 66.25 to 74.97  
95% Mean C.I. : 68.26 to 76.28

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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	6	91.05	90.41	89.96	10.44	100.50	75.68	103.39	75.68 to 103.39	701,318	630,935
01-JAN-21 To 31-MAR-21	3	82.97	80.37	82.29	03.83	97.67	74.31	83.84	N/A	767,000	631,165
01-APR-21 To 30-JUN-21	1	92.10	92.10	92.10	00.00	100.00	92.10	92.10	N/A	950,000	874,938
01-JUL-21 To 30-SEP-21	5	72.12	72.38	75.52	08.65	95.84	63.26	87.15	N/A	501,811	378,947
01-OCT-21 To 31-DEC-21	5	64.92	68.60	68.69	08.27	99.87	62.73	82.42	N/A	1,253,998	861,323
01-JAN-22 To 31-MAR-22	4	70.74	71.79	69.26	04.91	103.65	66.21	79.48	N/A	746,650	517,119
01-APR-22 To 30-JUN-22	2	63.74	63.74	65.22	14.37	97.73	54.58	72.90	N/A	895,000	583,751
01-JUL-22 To 30-SEP-22	6	73.04	75.03	70.15	12.50	106.96	62.74	92.21	62.74 to 92.21	602,071	422,334
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	3	55.62	55.56	53.62	07.57	103.62	49.22	61.85	N/A	1,080,267	579,185
01-APR-23 To 30-JUN-23	5	62.26	62.96	61.62	07.79	102.17	52.70	75.49	N/A	1,178,077	725,880
01-JUL-23 To 30-SEP-23	4	66.99	63.20	67.96	20.63	93.00	41.53	77.28	N/A	514,975	349,979
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	15	82.97	82.51	84.76	11.28	97.35	63.26	103.39	73.35 to 92.10	664,531	563,252
01-OCT-21 To 30-SEP-22	17	70.44	71.05	68.74	10.21	103.36	54.58	92.21	62.88 to 79.48	862,295	592,741
01-OCT-22 To 30-SEP-23	12	61.65	61.19	60.47	13.35	101.19	41.53	77.28	52.70 to 75.49	932,590	563,906
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	14	72.74	74.15	74.56	11.20	99.45	62.73	92.10	63.26 to 83.84	859,289	640,699
01-JAN-22 To 31-DEC-22	12	71.28	72.07	68.78	10.28	104.78	54.58	92.21	63.44 to 79.48	699,086	480,832
<u>ALL</u>	44	71.82	72.27	70.61	14.88	102.35	41.53	103.39	63.44 to 76.75	814,047	574,824

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	71.04	70.40	68.68	13.68	102.50	52.70	97.43	52.70 to 97.43	1,171,943	804,849
2	24	72.19	71.66	71.53	16.25	100.18	41.53	98.93	62.88 to 82.42	886,550	634,118
3	13	72.12	74.40	70.05	12.78	106.21	57.23	103.39	62.89 to 85.73	487,482	341,497
<u>ALL</u>	44	71.82	72.27	70.61	14.88	102.35	41.53	103.39	63.44 to 76.75	814,047	574,824

**48 Jefferson**  
**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

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 Total Sales Price : 35,818,059  
 Total Adj. Sales Price : 35,818,059  
 Total Assessed Value : 25,292,247  
 Avg. Adj. Sales Price : 814,047  
 Avg. Assessed Value : 574,824

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 14.88  
 PRD : 102.35

COV : 18.76  
 STD : 13.56  
 Avg. Abs. Dev : 10.69  
 MAX Sales Ratio : 103.39  
 MIN Sales Ratio : 41.53

95% Median C.I. : 63.44 to 76.75  
 95% Wgt. Mean C.I. : 66.25 to 74.97  
 95% Mean C.I. : 68.26 to 76.28

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	2	70.67	70.67	68.08	12.48	103.80	61.85	79.48	N/A	480,400	327,075
2	2	70.67	70.67	68.08	12.48	103.80	61.85	79.48	N/A	480,400	327,075
<b>_____Grass_____</b>											
County	6	74.40	70.92	66.29	19.03	106.98	41.53	92.21	41.53 to 92.21	234,788	155,649
2	1	41.53	41.53	41.53	00.00	100.00	41.53	41.53	N/A	350,000	145,360
3	5	77.28	76.79	74.48	12.73	103.10	57.23	92.21	N/A	211,746	157,706
<b>_____ALL_____</b>	<b>44</b>	<b>71.82</b>	<b>72.27</b>	<b>70.61</b>	<b>14.88</b>	<b>102.35</b>	<b>41.53</b>	<b>103.39</b>	<b>63.44 to 76.75</b>	<b>814,047</b>	<b>574,824</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	15	70.06	71.64	70.51	14.00	101.60	49.22	97.43	62.74 to 82.42	1,273,700	898,114
1	5	72.90	73.81	72.00	13.11	102.51	61.45	97.43	N/A	1,305,720	940,144
2	10	68.14	70.55	69.74	14.18	101.16	49.22	87.15	62.74 to 84.66	1,257,691	877,098
<b>_____Dry_____</b>											
County	7	64.92	67.73	65.96	07.30	102.68	61.85	79.48	61.85 to 79.48	615,792	406,160
2	5	66.03	69.59	68.82	08.60	101.12	61.85	79.48	N/A	439,858	302,726
3	2	63.08	63.08	62.97	00.30	100.17	62.89	63.26	N/A	1,055,628	664,747
<b>_____Grass_____</b>											
County	8	73.51	71.50	69.63	15.20	102.69	41.53	92.21	41.53 to 92.21	302,592	210,707
1	1	71.04	71.04	71.04	00.00	100.00	71.04	71.04	N/A	275,000	195,357
2	1	41.53	41.53	41.53	00.00	100.00	41.53	41.53	N/A	350,000	145,360
3	6	76.39	76.58	74.90	11.13	102.24	57.23	92.21	57.23 to 92.21	299,290	224,156
<b>_____ALL_____</b>	<b>44</b>	<b>71.82</b>	<b>72.27</b>	<b>70.61</b>	<b>14.88</b>	<b>102.35</b>	<b>41.53</b>	<b>103.39</b>	<b>63.44 to 76.75</b>	<b>814,047</b>	<b>574,824</b>

## Jefferson County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
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
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
Saline	2	5,704	5,601	5,601	5,500	5,100	4,900	4,500	4,300	5,464
Jefferson	2	7,956	7,412	7,412	6,024	6,035	n/a	4,847	2,844	6,615
Jefferson	3	6,410	6,265	6,265	5,490	3,745	3,745	3,924	3,123	5,447
Gage	2	n/a	3,960	3,960	3,960	3,300	n/a	3,050	3,050	3,531
Thayer	2	6,050	5,900	5,900	5,725	5,600	5,400	5,225	5,225	5,723

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
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
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
Saline	2	3,700	3,600	3,551	3,457	3,300	3,200	3,200	3,150	3,498
Jefferson	2	4,005	4,354	4,229	2,953	1,840	3,123	2,140	1,956	3,552
Jefferson	3	4,007	4,479	4,336	3,917	2,675	2,713	2,742	2,174	3,800
Gage	2	3,940	3,940	3,900	3,900	n/a	3,200	2,850	2,850	3,412
Thayer	2	4,725	4,725	4,400	4,400	4,275	n/a	3,850	3,850	4,370

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
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
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
Saline	2	1,992	1,994	1,973	n/a	1,925	1,280	1,255	1,565	1,979
Jefferson	2	1,763	1,746	1,840	1,797	1,795	1,795	3,805	1,795	1,804
Jefferson	3	2,205	2,208	2,150	1,923	n/a	1,795	n/a	1,795	2,110
Gage	2	2,100	2,100	2,100	n/a	2,100	n/a	n/a	2,100	2,100
Thayer	2	1,425	1,425	1,425	1,425	1,425	1,425	n/a	1,425	1,425

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	1,021	330
Thayer	1	3,132	700	350
Fillmore	2	1,609	n/a	796
Saline	1	1,983	516	100
Saline	2	1,981	514	105
Jefferson	2	n/a	1,353	330
Jefferson	3	n/a	1,061	330
Gage	2	2,755	1,000	200
Thayer	2	3,000	700	350

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.

**PAD 2024 R&O Statistics 2024 Values**

**AGRICULTURAL**

Type : Qualified

Number of Sales :	10	Median :	68	COV :	17.02	95% Median C.I. :	62.74 to 84.66
Total Sales Price :	12,576,905	Wgt. Mean :	70	STD :	12.01	95% Wgt. Mean C.I. :	60.74 to 78.74
Total Adj. Sales Price :	12,576,905	Mean :	71	Avg. Abs. Dev :	09.66	95% Mean C.I. :	61.96 to 79.14
Total Assessed Value :	8,770,984						
Avg. Adj. Sales Price :	1,257,691	COD :	14.18	MAX Sales Ratio :	87.15		
Avg. Assessed Value :	877,098	PRD :	101.16	MIN Sales Ratio :	49.22		

What IF

**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	1	84.66	84.66	84.66		100.00	84.66	84.66	N/A	1,239,905	1,049,698
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	1	87.15	87.15	87.15		100.00	87.15	87.15	N/A	925,000	806,164
10/01/2021 To 12/31/2021	3	70.06	71.79	71.53	09.29	100.36	62.88	82.42	N/A	1,377,333	985,232
01/01/2022 To 03/31/2022	1	66.21	66.21	66.21		100.00	66.21	66.21	N/A	1,600,000	1,059,359
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	2	63.09	63.09	63.09	00.55	100.00	62.74	63.44	N/A	900,000	567,828
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	49.22	49.22	49.22		100.00	49.22	49.22	N/A	1,620,000	797,399
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	76.75	76.75	76.75		100.00	76.75	76.75	N/A	1,260,000	967,013
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	2	85.91	85.91	85.72	01.46	100.22	84.66	87.15	N/A	1,082,453	927,931
10/01/2021 To 09/30/2022	6	64.83	67.96	68.38	07.62	99.39	62.74	82.42	62.74 to 82.42	1,255,333	858,452
10/01/2022 To 09/30/2023	2	62.99	62.99	61.26	21.86	102.82	49.22	76.75	N/A	1,440,000	882,206
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	4	76.24	75.63	74.39	12.01	101.67	62.88	87.15	N/A	1,264,250	940,465
01/01/2022 To 12/31/2022	3	63.44	64.13	64.56	01.83	99.33	62.74	66.21	N/A	1,133,333	731,672



AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	68	COV :	17.02	95% Median C.I. :	62.74 to 84.66
Total Sales Price :	12,576,905	Wgt. Mean :	70	STD :	12.01	95% Wgt. Mean C.I. :	60.74 to 78.74
Total Adj. Sales Price :	12,576,905	Mean :	71	Avg. Abs. Dev :	09.66	95% Mean C.I. :	61.96 to 79.14
Total Assessed Value :	8,770,984						
Avg. Adj. Sales Price :	1,257,691	COD :	14.18	MAX Sales Ratio :	87.15		
Avg. Assessed Value :	877,098	PRD :	101.16	MIN Sales Ratio :	49.22		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	10	68.14	70.55	69.74	14.18	101.16	49.22	87.15	62.74 to 84.66	1,257,691	877,098

80%MLU By Market Area

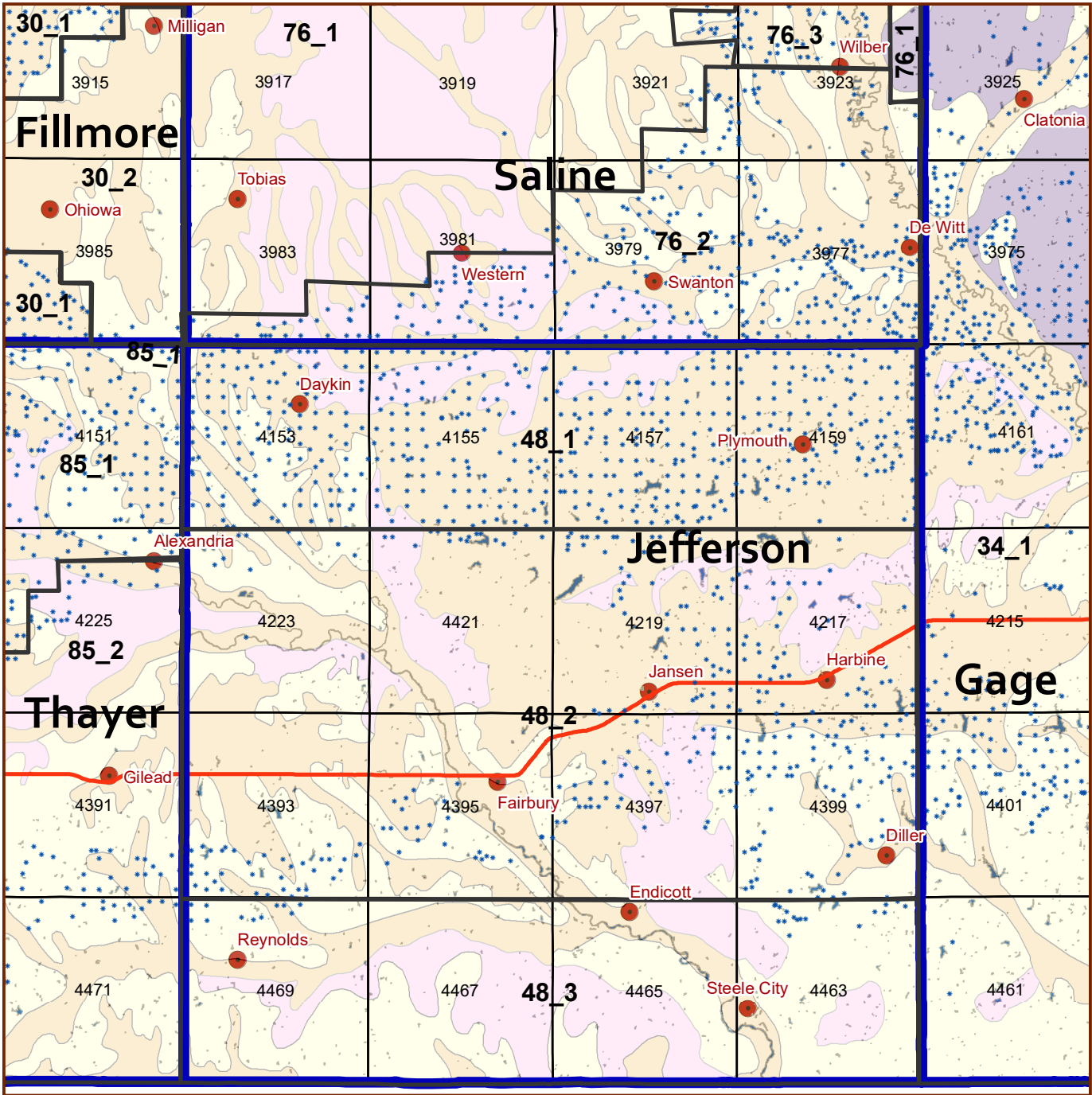
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	10	68.14	70.55	69.74	14.18	101.16	49.22	87.15	62.74 to 84.66	1,257,691	877,098
2	10	68.14	70.55	69.74	14.18	101.16	49.22	87.15	62.74 to 84.66	1,257,691	877,098
<u>ALL</u>											
10/01/2020 To 09/30/2023	10	68.14	70.55	69.74	14.18	101.16	49.22	87.15	62.74 to 84.66	1,257,691	877,098

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	0%

What IF

# JEFFERSON COUNTY



**Legend**

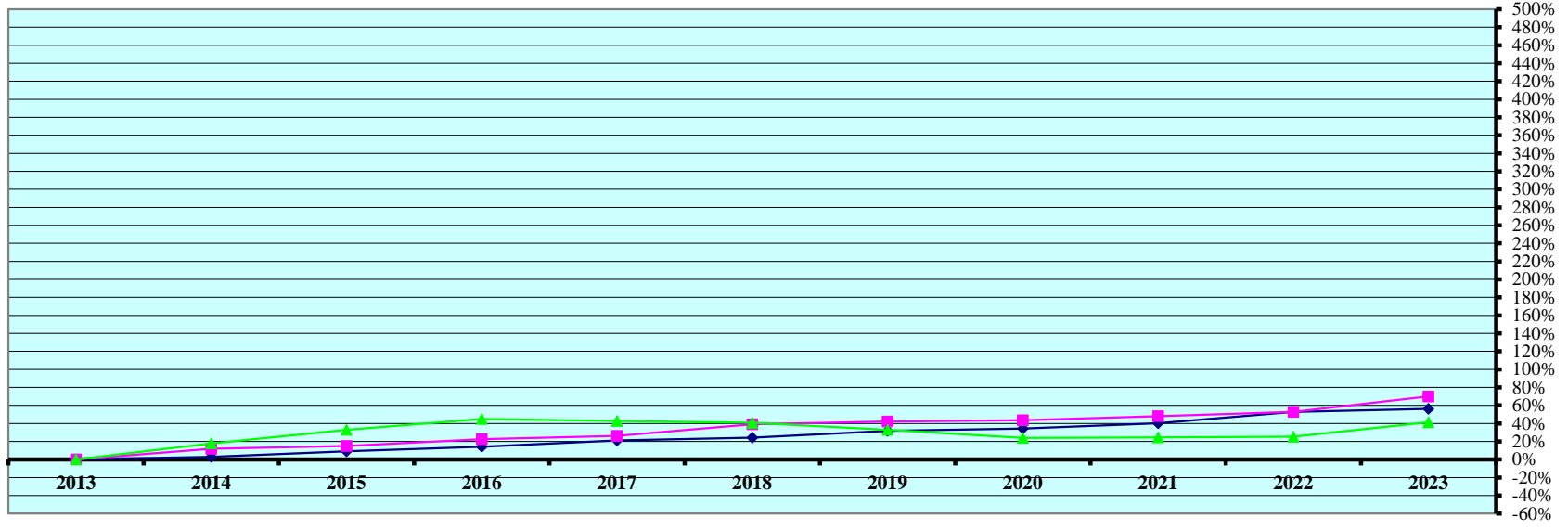
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	173,443,914	-	-	-	59,740,811	-	-	-	854,559,587	-	-	-
2014	178,558,445	5,114,531	2.95%	2.95%	66,866,350	7,125,539	11.93%	11.93%	1,006,040,951	151,481,364	17.73%	17.73%
2015	188,983,728	10,425,283	5.84%	8.96%	68,726,161	1,859,811	2.78%	15.04%	1,135,150,470	129,109,519	12.83%	32.83%
2016	197,928,546	8,944,818	4.73%	14.12%	73,200,415	4,474,254	6.51%	22.53%	1,238,408,745	103,258,275	9.10%	44.92%
2017	210,009,984	12,081,438	6.10%	21.08%	75,293,928	2,093,513	2.86%	26.03%	1,219,860,408	-18,548,337	-1.50%	42.75%
2018	215,620,839	5,610,855	2.67%	24.32%	83,160,095	7,866,167	10.45%	39.20%	1,203,519,888	-16,340,520	-1.34%	40.84%
2019	228,398,828	12,777,989	5.93%	31.68%	84,962,581	1,802,486	2.17%	42.22%	1,136,001,165	-67,518,723	-5.61%	32.93%
2020	232,955,194	4,556,366	1.99%	34.31%	85,814,391	851,810	1.00%	43.64%	1,060,016,521	-75,984,644	-6.69%	24.04%
2021	243,104,636	10,149,442	4.36%	40.16%	88,490,937	2,676,546	3.12%	48.12%	1,063,272,548	3,256,027	0.31%	24.42%
2022	265,198,730	22,094,094	9.09%	52.90%	91,250,551	2,759,614	3.12%	52.74%	1,070,683,121	7,410,573	0.70%	25.29%
2023	270,863,102	5,664,372	2.14%	56.17%	101,562,972	10,312,421	11.30%	70.01%	1,206,725,667	136,042,546	12.71%	41.21%

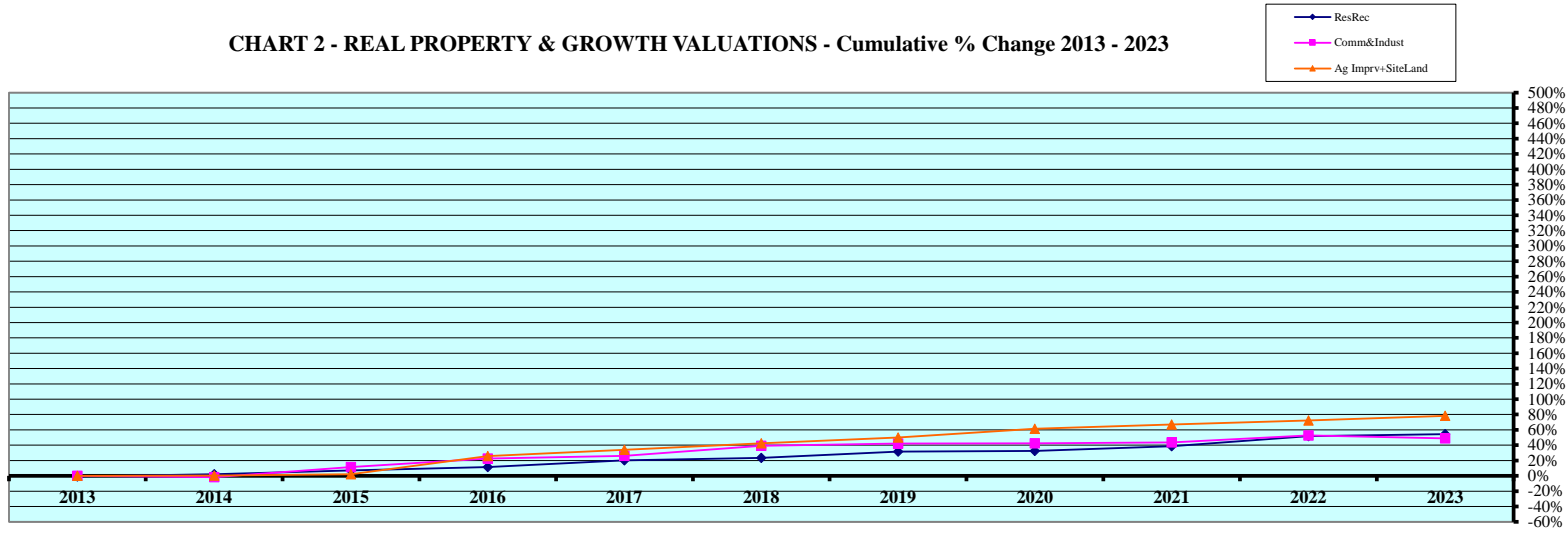
Rate Annual %chg: Residential & Recreational **4.56%** Commercial & Industrial **5.45%** Agricultural Land **3.51%**

Cnty# **48**  
County **JEFFERSON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	173,443,914	1,358,278	0.78%	172,085,636	-	-0.78%	59,740,811	0	0.00%	59,740,811	-	0.00%
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	2.03%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	-1.74%
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	6.98%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	11.59%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	11.50%	73,200,415	0	0.00%	73,200,415	6.51%	22.53%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	20.33%	75,293,928	0	0.00%	75,293,928	2.86%	26.03%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	23.38%	83,160,095	27,278	0.03%	83,132,817	10.41%	39.16%
2019	228,398,828	0	0.00%	228,398,828	5.93%	31.68%	84,962,581	0	0.00%	84,962,581	2.17%	42.22%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	32.62%	85,814,391	777,726	0.91%	85,036,665	0.09%	42.34%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	38.65%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	43.73%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	51.87%	91,250,551	0	0.00%	91,250,551	3.12%	52.74%
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	54.41%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	48.90%
Rate Ann%chg	4.56%			Resid & Recreat w/o growth 3.48%			5.45%			C & I w/o growth 2.07%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-	-
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	0.34%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	2.19%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	25.68%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	34.09%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	42.57%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	50.11%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	61.31%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	67.03%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	72.37%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	78.27%
Rate Ann%chg	2.94%	9.23%	6.26%	Ag Imprv+Site w/o growth			2.19%	

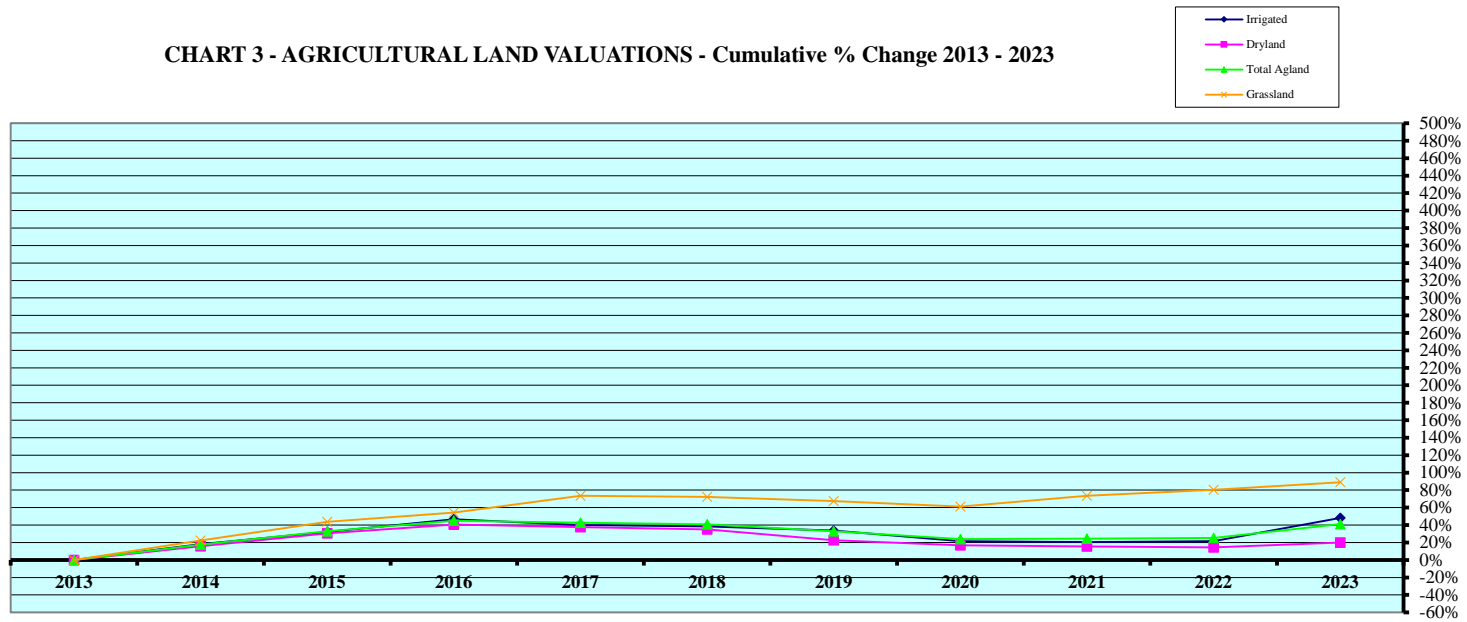
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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County JEFFERSON

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	409,345,528	-	-	-	347,000,973	-	-	-	96,875,092	-	-	-
2014	483,909,431	74,563,903	18.22%	18.22%	402,119,729	55,118,756	15.88%	15.88%	118,631,272	21,756,180	22.46%	22.46%
2015	540,940,862	57,031,431	11.79%	32.15%	452,998,724	50,878,995	12.65%	30.55%	139,339,377	20,708,105	17.46%	43.83%
2016	600,075,926	59,135,064	10.93%	46.59%	487,859,993	34,861,269	7.70%	40.59%	149,345,629	10,006,252	7.18%	54.16%
2017	572,832,170	-27,243,756	-4.54%	39.94%	477,742,372	-10,117,621	-2.07%	37.68%	168,175,319	18,829,690	12.61%	73.60%
2018	566,902,872	-5,929,298	-1.04%	38.49%	468,777,307	-8,965,065	-1.88%	35.09%	166,796,868	-1,378,451	-0.82%	72.18%
2019	547,351,801	-19,551,071	-3.45%	33.71%	425,612,384	-43,164,923	-9.21%	22.65%	162,114,812	-4,682,056	-2.81%	67.34%
2020	497,929,089	-49,422,712	-9.03%	21.64%	405,056,548	-20,555,836	-4.83%	16.73%	156,132,266	-5,982,546	-3.69%	61.17%
2021	493,739,430	-4,189,659	-0.84%	20.62%	400,642,960	-4,413,588	-1.09%	15.46%	168,040,170	11,907,904	7.63%	73.46%
2022	497,879,474	4,140,044	0.84%	21.63%	397,222,177	-3,420,783	-0.85%	14.47%	174,768,698	6,728,528	4.00%	80.41%
2023	606,532,098	108,652,624	21.82%	48.17%	416,328,334	19,106,157	4.81%	19.98%	183,064,431	8,295,733	4.75%	88.97%

Rate Ann.%chg: Irrigated **4.01%** Dryland **1.84%** Grassland **6.57%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	882,704	-	-	-	455,290	-	-	-	854,559,587	-	-	-
2014	930,979	48,275	5.47%	5.47%	449,540	-5,750	-1.26%	-1.26%	1,006,040,951	151,481,364	17.73%	17.73%
2015	1,126,238	195,259	20.97%	27.59%	745,269	295,729	65.78%	63.69%	1,135,150,470	129,109,519	12.83%	32.83%
2016	1,096,747	-29,491	-2.62%	24.25%	30,450	-714,819	-95.91%	-93.31%	1,238,408,745	103,258,275	9.10%	44.92%
2017	1,080,097	-16,650	-1.52%	22.36%	30,450	0	0.00%	-93.31%	1,219,860,408	-18,548,337	-1.50%	42.75%
2018	1,012,391	-67,706	-6.27%	14.69%	30,450	0	0.00%	-93.31%	1,203,519,888	-16,340,520	-1.34%	40.84%
2019	891,718	-120,673	-11.92%	1.02%	30,450	0	0.00%	-93.31%	1,136,001,165	-67,518,723	-5.61%	32.93%
2020	868,168	-23,550	-2.64%	-1.65%	30,450	0	0.00%	-93.31%	1,060,016,521	-75,984,644	-6.69%	24.04%
2021	819,538	-48,630	-5.60%	-7.16%	30,450	0	0.00%	-93.31%	1,063,272,548	3,256,027	0.31%	24.42%
2022	782,322	-37,216	-4.54%	-11.37%	30,450	0	0.00%	-93.31%	1,070,683,121	7,410,573	0.70%	25.29%
2023	770,354	-11,968	-1.53%	-12.73%	30,450	0	0.00%	-93.31%	1,206,725,667	136,042,546	12.71%	41.21%

Cnty# **48**  
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.51%**

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	399,790,932	84,602	4,726			352,228,156	144,846	2,432			97,148,379	104,076	933		
2014	468,590,825	87,206	5,373	13.71%	13.71%	410,717,881	143,184	2,868	17.96%	17.96%	119,226,998	103,552	1,151	23.35%	23.35%
2015	541,012,316	94,751	5,710	6.26%	20.83%	452,779,590	136,384	3,320	15.74%	36.52%	139,256,475	102,875	1,354	17.57%	45.02%
2016	594,442,123	95,729	6,210	8.75%	31.40%	492,193,699	135,706	3,627	9.25%	49.15%	149,206,046	102,598	1,454	7.43%	55.80%
2017	573,913,371	97,697	5,874	-5.40%	24.31%	477,411,996	133,119	3,586	-1.12%	47.48%	166,674,324	102,987	1,618	11.29%	73.38%
2018	563,402,087	97,789	5,761	-1.92%	21.92%	471,047,016	132,231	3,562	-0.67%	46.49%	166,274,375	104,382	1,593	-1.57%	70.65%
2019	545,914,061	98,650	5,534	-3.95%	17.10%	426,728,549	131,192	3,253	-8.69%	33.76%	161,817,226	104,963	1,542	-3.22%	65.16%
2020	497,244,752	99,195	5,013	-9.42%	6.08%	405,332,424	130,511	3,106	-4.52%	27.72%	156,270,704	105,192	1,486	-3.64%	59.15%
2021	493,708,873	99,941	4,940	-1.45%	4.54%	400,634,610	129,670	3,090	-0.52%	27.06%	168,100,899	105,629	1,591	7.12%	70.49%
2022	497,886,248	100,782	4,940	0.00%	4.54%	397,345,135	128,124	3,101	0.38%	27.53%	174,676,921	106,599	1,639	2.97%	75.55%
2023	606,438,390	102,321	5,927	19.97%	25.42%	416,460,713	126,266	3,298	6.35%	35.63%	183,255,068	107,404	1,706	4.12%	82.79%

Rate Annual %chg Average Value/Acre: 2.29% 3.09% 6.22%

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	895,245	5,266	170			30,450	61	500			850,093,162	338,852	2,509		
2014	944,266	5,103	185	8.84%	8.84%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	17.49%
2015	1,142,143	4,966	230	24.31%	35.29%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	33.35%
2016	1,094,999	4,761	230	0.00%	35.29%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	45.51%
2017	1,054,026	4,684	225	-2.16%	32.37%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	43.53%
2018	1,017,471	4,625	220	-2.23%	29.41%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	41.27%
2019	907,405	4,426	205	-6.81%	20.60%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	33.39%
2020	885,028	4,425	200	-2.45%	17.65%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	24.47%
2021	822,398	4,112	200	0.00%	17.65%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	24.87%
2022	785,522	3,928	200	0.00%	17.65%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	25.72%
2023	773,153	3,514	220	10.00%	29.41%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	41.68%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 3.55%

(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  
Aglnd 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
7,240	JEFFERSON	102,561,522	88,522,782	129,317,612	269,475,102	88,158,908	13,404,064	1,388,000	1,206,725,667	60,020,162	92,863,355	0	2,052,437,174
cnty sectorvalue % of total value:		5.00%	4.31%	6.30%	13.13%	4.30%	0.65%	0.07%	58.79%	2.92%	4.52%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	304,560	362,176	50,435	7,422,760	5,572,319	0	0	0	0	0	0	13,712,250
2.11%	%sector of county sector	0.30%	0.41%	0.04%	2.75%	6.32%							0.67%
	%sector of municipality	2.22%	2.64%	0.37%	54.13%	40.64%							100.00%
247	DILLER	2,572,902	922,913	19,053	9,948,597	1,797,270	0	0	0	0	0	0	15,260,735
3.41%	%sector of county sector	2.51%	1.04%	0.01%	3.69%	2.04%							0.74%
	%sector of municipality	16.86%	6.05%	0.12%	65.19%	11.78%							100.00%
113	ENDICOTT	90,699	559,463	3,207,249	3,979,801	81,631	0	0	0	0	0	0	7,918,843
1.56%	%sector of county sector	0.09%	0.63%	2.48%	1.48%	0.09%							0.39%
	%sector of municipality	1.15%	7.06%	40.50%	50.26%	1.03%							100.00%
3,970	FAIRBURY	8,407,190	4,637,655	4,325,682	111,556,987	30,653,903	2,495,690	0	189,213	0	0	0	162,266,320
54.83%	%sector of county sector	8.20%	5.24%	3.35%	41.40%	34.77%	18.62%		0.02%				7.91%
	%sector of municipality	5.18%	2.86%	2.67%	68.75%	18.89%	1.54%		0.12%				100.00%
56	HARBINE	171,534	293,599	2,750	1,448,177	200,122	0	0	0	0	0	0	2,116,182
0.77%	%sector of county sector	0.17%	0.33%	0.00%	0.54%	0.23%							0.10%
	%sector of municipality	8.11%	13.87%	0.13%	68.43%	9.46%							100.00%
101	JANSEN	314,921	351,717	311,534	3,542,884	16,437,491	0	0	105,079	0	0	0	21,063,626
1.40%	%sector of county sector	0.31%	0.40%	0.24%	1.31%	18.65%			0.01%				1.03%
	%sector of municipality	1.50%	1.67%	1.48%	16.82%	78.04%			0.50%				100.00%
364	PLYMOUTH	1,857,140	648,513	706,885	15,659,459	11,260,857	587,994	0	0	0	0	0	30,720,848
5.03%	%sector of county sector	1.81%	0.73%	0.55%	5.81%	12.77%	4.39%						1.50%
	%sector of municipality	6.05%	2.11%	2.30%	50.97%	36.66%	1.91%						100.00%
57	REYNOLDS	80,161	191,409	29,793	1,460,310	3,838,651	0	0	0	0	0	0	5,600,324
0.79%	%sector of county sector	0.08%	0.22%	0.02%	0.54%	4.35%							0.27%
	%sector of municipality	1.43%	3.42%	0.53%	26.08%	68.54%							100.00%
44	STEELE CITY	34,344	332,791	1,460,860	1,313,563	47,307	0	565	0	0	0	0	3,189,430
0.61%	%sector of county sector	0.03%	0.38%	1.13%	0.49%	0.05%		0.04%					0.16%
	%sector of municipality	1.08%	10.43%	45.80%	41.18%	1.48%		0.02%					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												
5,106	Total Municipalities	13,833,452	8,300,237	10,114,242	156,332,543	69,889,554	3,083,684	565	294,292	0	0	0	261,848,567
70.52%	%all municip.sectors of cnty	13.49%	9.38%	7.82%	58.01%	79.28%	23.01%	0.04%	0.02%				12.76%

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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



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,875</b>	<b>Value : 2,003,165,008</b>	<b>Growth 22,245,661</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	554	4,555,861	13	270,497	692	15,381,378	1,259	20,207,736	
<b>02. Res Improve Land</b>	2,329	24,900,128	62	2,352,985	501	14,662,014	2,892	41,915,127	
<b>03. Res Improvements</b>	2,414	195,614,896	62	15,179,315	575	95,004,805	3,051	305,799,016	
<b>04. Res Total</b>	2,968	225,070,885	75	17,802,797	1,267	125,048,197	4,310	367,921,879	3,002,415
<b>% of Res Total</b>	68.86	61.17	1.74	4.84	29.40	33.99	54.73	18.37	13.50
<b>05. Com UnImp Land</b>	66	721,671	1	4,095	17	653,705	84	1,379,471	
<b>06. Com Improve Land</b>	349	4,030,051	0	0	33	831,898	382	4,861,949	
<b>07. Com Improvements</b>	352	62,949,097	0	0	71	19,110,033	423	82,059,130	
<b>08. Com Total</b>	418	67,700,819	1	4,095	88	20,595,636	507	88,300,550	0
<b>% of Com Total</b>	82.45	76.67	0.20	0.00	17.36	23.32	6.44	4.41	0.00
<b>09. Ind UnImp Land</b>	7	16,795	1	4,944	3	47,696	11	69,435	
<b>10. Ind Improve Land</b>	8	141,396	1	125,017	6	162,985	15	429,398	
<b>11. Ind Improvements</b>	8	2,925,493	1	830,303	6	9,149,435	15	12,905,231	
<b>12. Ind Total</b>	15	3,083,684	2	960,264	9	9,360,116	26	13,404,064	0
<b>% of Ind Total</b>	57.69	23.01	7.69	7.16	34.62	69.83	0.33	0.67	0.00
<b>13. Rec UnImp Land</b>	1	1,883	0	0	4	308,212	5	310,095	
<b>14. Rec Improve Land</b>	0	0	0	0	5	560,584	5	560,584	
<b>15. Rec Improvements</b>	0	0	0	0	5	559,428	5	559,428	
<b>16. Rec Total</b>	1	1,883	0	0	9	1,428,224	10	1,430,107	0
<b>% of Rec Total</b>	10.00	0.13	0.00	0.00	90.00	99.87	0.13	0.07	0.00
<b>Res &amp; Rec Total</b>	2,969	225,072,768	75	17,802,797	1,276	126,476,421	4,320	369,351,986	3,002,415
<b>% of Res &amp; Rec Total</b>	68.73	60.94	1.74	4.82	29.54	34.24	54.86	18.44	13.50
<b>Com &amp; Ind Total</b>	433	70,784,503	3	964,359	97	29,955,752	533	101,704,614	0
<b>% of Com &amp; Ind Total</b>	81.24	69.60	0.56	0.95	18.20	29.45	6.77	5.08	0.00
<b>17. Taxable Total</b>	3,402	295,857,271	78	18,767,156	1,373	156,432,173	4,853	471,056,600	3,002,415
<b>% of Taxable Total</b>	70.10	62.81	1.61	3.98	28.29	33.21	61.63	23.52	13.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	50,452	1,059,432	0	0	0
19. Commercial	6	353,075	2,467,416	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	5	50,452	1,059,432
19. Commercial	0	0	0	6	353,075	2,467,416
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				11	403,527	3,526,848

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	268	15	99	382

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	257,353	2	602,870	2,150	974,853,740	2,158	975,713,963
28. Ag-Improved Land	0	0	0	0	806	408,595,518	806	408,595,518
29. Ag Improvements	0	0	1	46,065	863	147,752,862	864	147,798,927

30. Ag Total				3,022	1,532,108,408
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	9.77	40,057	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	46,065	
38. FarmSite Total							
39. Road & Ditches	1	0.25	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	22.00	506,000	21	22.00	506,000	
32. HomeSite Improv Land	463	467.17	10,786,910	463	467.17	10,786,910	
33. HomeSite Improvements	492	0.00	49,893,483	492	0.00	49,893,483	710,938
34. HomeSite Total				<b>513</b>	<b>489.17</b>	<b>61,186,393</b>	
35. FarmSite UnImp Land	145	538.75	1,116,401	146	548.52	1,156,458	
36. FarmSite Improv Land	759	2,771.49	9,378,598	759	2,771.49	9,378,598	
37. FarmSite Improvements	842	0.00	97,859,379	843	0.00	97,905,444	18,532,308
38. FarmSite Total				<b>989</b>	<b>3,320.01</b>	<b>108,440,500</b>	
39. Road & Ditches	2,501	6,498.98	0	2,503	6,499.43	0	
40. Other- Non Ag Use	2	21.60	32,400	2	21.60	32,400	
41. Total Section VI				<b>1,502</b>	<b>10,330.21</b>	<b>169,659,293</b>	<b>19,243,246</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	6,017,740	26	2,501.45	6,017,740

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,549.49	2.64%	8,932,823	2.23%	5,765.01
46. 1A	11,684.41	19.94%	93,291,383	23.31%	7,984.26
47. 2A1	19,663.15	33.55%	151,477,695	37.86%	7,703.63
48. 2A	16,034.05	27.36%	96,587,456	24.14%	6,023.90
49. 3A1	2,476.94	4.23%	14,919,350	3.73%	6,023.30
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,368.90	9.16%	29,921,280	7.48%	5,573.07
52. 4A	1,826.94	3.12%	5,017,456	1.25%	2,746.37
<b>53. Total</b>	<b>58,603.88</b>	<b>100.00%</b>	<b>400,147,443</b>	<b>100.00%</b>	<b>6,828.00</b>
<b>Dry</b>					
54. 1D1	493.95	2.80%	1,980,741	2.67%	4,010.00
55. 1D	3,584.42	20.31%	19,932,540	26.85%	5,560.88
56. 2D1	4,210.97	23.85%	22,914,330	30.87%	5,441.58
57. 2D	6,824.03	38.66%	22,070,446	29.73%	3,234.22
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	167.45	0.95%	619,179	0.83%	3,697.69
60. 4D1	1,851.56	10.49%	5,662,464	7.63%	3,058.21
61. 4D	520.31	2.95%	1,045,004	1.41%	2,008.43
<b>62. Total</b>	<b>17,652.69</b>	<b>100.00%</b>	<b>74,224,704</b>	<b>100.00%</b>	<b>4,204.72</b>
<b>Grass</b>					
63. 1G1	3,570.26	33.90%	7,295,996	34.59%	2,043.55
64. 1G	2,506.41	23.80%	4,802,176	22.77%	1,915.96
65. 2G1	4,081.33	38.75%	8,374,115	39.70%	2,051.81
66. 2G	350.99	3.33%	577,589	2.74%	1,645.60
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	24.30	0.23%	43,620	0.21%	1,795.06
<b>71. Total</b>	<b>10,533.29</b>	<b>100.00%</b>	<b>21,093,496</b>	<b>100.00%</b>	<b>2,002.56</b>
<b>Irrigated Total</b>					
	58,603.88	67.14%	400,147,443	80.74%	6,828.00
<b>Dry Total</b>					
	17,652.69	20.22%	74,224,704	14.98%	4,204.72
<b>Grass Total</b>					
	10,533.29	12.07%	21,093,496	4.26%	2,002.56
72. Waste	495.89	0.57%	163,644	0.03%	330.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.25	0.00%	538	0.00%	2,152.00
<b>75. Market Area Total</b>	<b>87,285.75</b>	<b>100.00%</b>	<b>495,629,287</b>	<b>100.00%</b>	<b>5,678.24</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,369.54	3.36%	7,877,621	2.92%	5,752.02
46. 1A	8,708.94	21.34%	69,288,602	25.67%	7,956.03
47. 2A1	10,683.51	26.18%	79,184,229	29.33%	7,411.82
48. 2A	11,972.00	29.34%	72,115,722	26.72%	6,023.70
49. 3A1	3,169.52	7.77%	19,128,100	7.09%	6,035.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,191.83	10.27%	20,316,342	7.53%	4,846.65
52. 4A	713.79	1.75%	2,030,094	0.75%	2,844.11
<b>53. Total</b>	<b>40,809.13</b>	<b>100.00%</b>	<b>269,940,710</b>	<b>100.00%</b>	<b>6,614.71</b>
<b>Dry</b>					
54. 1D1	3,478.94	4.38%	13,932,284	4.93%	4,004.75
55. 1D	18,464.45	23.23%	80,390,012	28.47%	4,353.77
56. 2D1	18,919.34	23.80%	80,013,006	28.33%	4,229.16
57. 2D	30,060.59	37.82%	88,770,884	31.44%	2,953.07
58. 3D1	8.10	0.01%	14,904	0.01%	1,840.00
59. 3D	1,296.58	1.63%	4,048,715	1.43%	3,122.61
60. 4D1	5,487.75	6.90%	11,744,341	4.16%	2,140.10
61. 4D	1,773.51	2.23%	3,468,467	1.23%	1,955.71
<b>62. Total</b>	<b>79,489.26</b>	<b>100.00%</b>	<b>282,382,613</b>	<b>100.00%</b>	<b>3,552.46</b>
<b>Grass</b>					
63. 1G1	12,735.88	29.14%	22,658,666	29.48%	1,779.12
64. 1G	8,993.01	20.58%	14,684,386	19.11%	1,632.87
65. 2G1	19,748.19	45.19%	35,440,526	46.12%	1,794.62
66. 2G	1,031.01	2.36%	1,735,994	2.26%	1,683.78
67. 3G1	5.10	0.01%	9,155	0.01%	1,795.10
68. 3G	57.10	0.13%	102,496	0.13%	1,795.03
69. 4G1	100.20	0.23%	381,266	0.50%	3,805.05
70. 4G	1,029.26	2.36%	1,836,571	2.39%	1,784.36
<b>71. Total</b>	<b>43,699.75</b>	<b>100.00%</b>	<b>76,849,060</b>	<b>100.00%</b>	<b>1,758.57</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>40,809.13</b>	<b>24.58%</b>	<b>269,940,710</b>	<b>42.86%</b>	<b>6,614.71</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>79,489.26</b>	<b>47.88%</b>	<b>282,382,613</b>	<b>44.83%</b>	<b>3,552.46</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>43,699.75</b>	<b>26.32%</b>	<b>76,849,060</b>	<b>12.20%</b>	<b>1,758.57</b>
72. Waste	2,004.84	1.21%	661,598	0.11%	330.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>166,002.98</b>	<b>100.00%</b>	<b>629,833,981</b>	<b>100.00%</b>	<b>3,794.11</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	452.97	12.51%	2,603,105	13.20%	5,746.75
46. 1A	498.94	13.78%	3,197,965	16.21%	6,409.52
47. 2A1	822.57	22.71%	5,153,794	26.13%	6,265.48
48. 2A	1,074.20	29.66%	5,897,881	29.90%	5,490.49
49. 3A1	1.60	0.04%	5,992	0.03%	3,745.00
50. 3A	9.60	0.27%	35,952	0.18%	3,745.00
51. 4A1	565.93	15.63%	2,220,912	11.26%	3,924.36
52. 4A	195.50	5.40%	610,485	3.09%	3,122.69
<b>53. Total</b>	<b>3,621.31</b>	<b>100.00%</b>	<b>19,726,086</b>	<b>100.00%</b>	<b>5,447.22</b>
<b>Dry</b>					
54. 1D1	2,669.13	9.52%	10,695,727	10.04%	4,007.20
55. 1D	4,928.07	17.57%	22,070,602	20.71%	4,478.55
56. 2D1	4,319.37	15.40%	18,730,584	17.58%	4,336.42
57. 2D	9,796.19	34.93%	38,369,898	36.01%	3,916.82
58. 3D1	464.56	1.66%	1,242,716	1.17%	2,675.04
59. 3D	1,064.74	3.80%	2,888,608	2.71%	2,712.97
60. 4D1	3,728.42	13.29%	10,225,025	9.60%	2,742.46
61. 4D	1,074.81	3.83%	2,336,550	2.19%	2,173.92
<b>62. Total</b>	<b>28,045.29</b>	<b>100.00%</b>	<b>106,559,710</b>	<b>100.00%</b>	<b>3,799.56</b>
<b>Grass</b>					
63. 1G1	16,957.12	31.66%	35,722,748	32.35%	2,106.65
64. 1G	3,923.43	7.33%	8,464,712	7.67%	2,157.48
65. 2G1	21,280.53	39.74%	45,106,663	40.85%	2,119.62
66. 2G	6,839.83	12.77%	12,999,417	11.77%	1,900.55
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,347.38	8.12%	7,764,132	7.03%	1,785.93
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	207.52	0.39%	370,108	0.34%	1,783.48
<b>71. Total</b>	<b>53,555.81</b>	<b>100.00%</b>	<b>110,427,780</b>	<b>100.00%</b>	<b>2,061.92</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>3,621.31</b>	<b>4.21%</b>	<b>19,726,086</b>	<b>8.32%</b>	<b>5,447.22</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>28,045.29</b>	<b>32.60%</b>	<b>106,559,710</b>	<b>44.96%</b>	<b>3,799.56</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>53,555.81</b>	<b>62.26%</b>	<b>110,427,780</b>	<b>46.60%</b>	<b>2,061.92</b>
72. Waste	732.78	0.85%	241,821	0.10%	330.00
73. Other	60.90	0.07%	30,450	0.01%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>86,016.09</b>	<b>100.00%</b>	<b>236,985,847</b>	<b>100.00%</b>	<b>2,755.13</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	57.22	322,266	102,977.10	689,491,973	103,034.32	689,814,239
<b>77. Dry Land</b>	60.97	211,437	73.32	268,573	125,052.95	462,687,017	125,187.24	463,167,027
<b>78. Grass</b>	3.20	5,859	7.50	12,031	107,778.15	208,352,446	107,788.85	208,370,336
<b>79. Waste</b>	0.00	0	0.00	0	3,233.51	1,067,063	3,233.51	1,067,063
<b>80. Other</b>	0.00	0	0.00	0	60.90	30,450	60.90	30,450
<b>81. Exempt</b>	0.00	0	0.00	0	0.25	538	0.25	538
<b>82. Total</b>	<b>64.17</b>	<b>217,296</b>	<b>138.04</b>	<b>602,870</b>	<b>339,102.61</b>	<b>1,361,628,949</b>	<b>339,304.82</b>	<b>1,362,449,115</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	103,034.32	30.37%	689,814,239	50.63%	6,694.99
<b>Dry Land</b>	125,187.24	36.90%	463,167,027	34.00%	3,699.79
<b>Grass</b>	107,788.85	31.77%	208,370,336	15.29%	1,933.13
<b>Waste</b>	3,233.51	0.95%	1,067,063	0.08%	330.00
<b>Other</b>	60.90	0.02%	30,450	0.00%	500.00
<b>Exempt</b>	0.25	0.00%	538	0.00%	2,152.00
<b>Total</b>	<b>339,304.82</b>	<b>100.00%</b>	<b>1,362,449,115</b>	<b>100.00%</b>	<b>4,015.41</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag Parcel	2	51,801	2	60,000	2	472,828	4	584,629	0
83.2 Commercial	0	0	1	11,250	1	81,033	1	92,283	0
83.3 Daykin	12	106,003	91	581,222	91	9,118,400	103	9,805,625	0
83.4 Diller	33	340,663	129	865,686	129	11,892,447	162	13,098,796	499,824
83.5 Endicott	124	805,779	1	7,000	87	5,069,433	211	5,882,212	74,939
83.6 Fairbury; Nbhd1	75	727,847	917	9,409,751	917	66,842,509	992	76,980,107	75,219
83.7 Fairbury; Nbhd2	151	1,035,612	412	2,956,494	413	14,316,516	564	18,308,622	0
83.8 Fairbury; Nbhd3	24	703,290	373	7,948,871	370	59,357,372	394	68,009,533	181,277
83.9 Harbine	8	33,068	34	116,196	34	1,942,318	42	2,091,582	0
83.10 Jansen	23	171,610	71	555,411	71	4,214,983	94	4,942,004	40,729
83.11 Plymouth	15	191,654	187	2,069,511	187	19,623,079	202	21,884,244	207,472
83.12 Reynolds	31	228,831	55	200,326	56	1,448,881	87	1,878,038	2,426
83.13 Rural	682	15,247,866	495	14,894,098	565	93,246,302	1,247	123,388,266	1,841,583
83.14 Rural	12	303,274	9	268,500	13	1,845,103	25	2,416,877	0
83.15 Rural Suburban	14	364,346	62	2,352,985	62	15,179,315	76	17,896,646	74,946
83.16 Steele City	58	206,187	58	178,410	58	1,707,925	116	2,092,522	4,000
84 Residential Total	1,264	20,517,831	2,897	42,475,711	3,056	306,358,444	4,320	369,351,986	3,002,415

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	83	1,371,697	380	4,835,933	423	82,059,130	506	88,266,760	0
85.2	Fairbury; Nbhd3	1	7,774	2	26,016	0	0	1	33,790	0
85.3	Industrial	11	69,435	15	429,398	15	12,905,231	26	13,404,064	0
86	Commercial Total	95	1,448,906	397	5,291,347	438	94,964,361	533	101,704,614	0

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	3,153.31	34.80%	6,825,011	34.84%	2,164.40
88. 1G	1,859.99	20.53%	4,071,721	20.78%	2,189.11
89. 2G1	3,783.89	41.76%	8,135,375	41.53%	2,150.00
90. 2G	239.29	2.64%	514,475	2.63%	2,150.01
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	24.30	0.27%	43,620	0.22%	1,795.06
95. Total	9,060.78	100.00%	19,590,202	100.00%	2,162.09
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	416.95	28.32%	470,985	31.33%	1,129.60
106. 1T	646.42	43.90%	730,455	48.59%	1,130.00
107. 2T1	297.44	20.20%	238,740	15.88%	802.65
108. 2T	111.70	7.59%	63,114	4.20%	565.03
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	1,472.51	100.00%	1,503,294	100.00%	1,020.91
<hr/>					
Grass Total	9,060.78	86.02%	19,590,202	92.87%	2,162.09
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,472.51	13.98%	1,503,294	7.13%	1,020.91
<hr/>					
114. Market Area Total	10,533.29	100.00%	21,093,496	100.00%	2,002.56

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	11,089.07	28.19%	19,552,396	27.56%	1,763.21
88. 1G	7,345.31	18.67%	12,822,484	18.07%	1,745.67
89. 2G1	18,815.28	47.83%	34,620,121	48.80%	1,840.00
90. 2G	908.91	2.31%	1,633,219	2.30%	1,796.90
91. 3G1	5.10	0.01%	9,155	0.01%	1,795.10
92. 3G	57.10	0.15%	102,496	0.14%	1,795.03
93. 4G1	100.20	0.25%	381,266	0.54%	3,805.05
94. 4G	1,017.86	2.59%	1,827,079	2.58%	1,795.02
95. Total	39,338.83	100.00%	70,948,216	100.00%	1,803.52
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	1,646.81	37.76%	3,106,270	52.64%	1,886.23
106. 1T	1,647.70	37.78%	1,861,902	31.55%	1,130.00
107. 2T1	932.91	21.39%	820,405	13.90%	879.40
108. 2T	122.10	2.80%	102,775	1.74%	841.73
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	11.40	0.26%	9,492	0.16%	832.63
113. Total	4,360.92	100.00%	5,900,844	100.00%	1,353.12
<hr/>					
Grass Total	39,338.83	90.02%	70,948,216	92.32%	1,803.52
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,360.92	9.98%	5,900,844	7.68%	1,353.12
<hr/>					
114. Market Area Total	43,699.75	100.00%	76,849,060	100.00%	1,758.57

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,404.60	30.14%	33,968,397	31.50%	2,205.08
88. 1G	3,739.20	7.32%	8,256,532	7.66%	2,208.10
89. 2G1	20,754.94	40.61%	44,623,158	41.38%	2,150.00
90. 2G	6,714.40	13.14%	12,910,299	11.97%	1,922.78
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,296.55	8.41%	7,712,344	7.15%	1,795.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.92	0.40%	366,040	0.34%	1,795.02
95. Total	51,113.61	100.00%	107,836,770	100.00%	2,109.75
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	1,552.52	63.57%	1,754,351	67.71%	1,130.00
106. 1T	184.23	7.54%	208,180	8.03%	1,130.00
107. 2T1	525.59	21.52%	483,505	18.66%	919.93
108. 2T	125.43	5.14%	89,118	3.44%	710.50
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	50.83	2.08%	51,788	2.00%	1,018.85
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.60	0.15%	4,068	0.16%	1,130.00
113. Total	2,442.20	100.00%	2,591,010	100.00%	1,060.93
<hr/>					
Grass Total	51,113.61	95.44%	107,836,770	97.65%	2,109.75
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,442.20	4.56%	2,591,010	2.35%	1,060.93
<hr/>					
114. Market Area Total	53,555.81	100.00%	110,427,780	100.00%	2,061.92

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

48 Jefferson

	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	269,475,102	367,921,879	98,446,777	36.53%	3,002,415	35.42%
02. Recreational	1,388,000	1,430,107	42,107	3.03%	0	3.03%
03. Ag-Homesite Land, Ag-Res Dwelling	60,020,162	61,186,393	1,166,231	1.94%	710,938	0.76%
<b>04. Total Residential (sum lines 1-3)</b>	<b>330,883,264</b>	<b>430,538,379</b>	<b>99,655,115</b>	<b>30.12%</b>	<b>3,713,353</b>	<b>29.00%</b>
05. Commercial	88,158,908	88,300,550	141,642	0.16%	0	0.16%
06. Industrial	13,404,064	13,404,064	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>101,562,972</b>	<b>101,704,614</b>	<b>141,642</b>	<b>0.14%</b>	<b>0</b>	<b>0.14%</b>
08. Ag-Farmsite Land, Outbuildings	92,830,955	108,440,500	15,609,545	16.82%	18,532,308	-3.15%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>92,863,355</b>	<b>108,472,900</b>	<b>15,609,545</b>	<b>16.81%</b>	<b>18,532,308</b>	<b>-3.15%</b>
12. Irrigated	606,532,098	689,814,239	83,282,141	13.73%		
13. Dryland	416,328,334	463,167,027	46,838,693	11.25%		
14. Grassland	183,064,431	208,370,336	25,305,905	13.82%		
15. Wasteland	770,354	1,067,063	296,709	38.52%		
16. Other Agland	30,450	30,450	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>1,206,725,667</b>	<b>1,362,449,115</b>	<b>155,723,448</b>	<b>12.90%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,732,035,258</b>	<b>2,003,165,008</b>	<b>271,129,750</b>	<b>15.65%</b>	<b>22,245,661</b>	<b>14.37%</b>

## 2024 Assessment Survey for Jefferson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	The Appraiser shared with Fillmore, Franklin, and Nance counties per an interlocal agreement.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$294,949
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$294,949 –all health care, retirement and social security costs are paid from county general fund.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above mentioned counties.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Board of County Commissioners has not funded this for several years.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	All Computer costs now come entirely from the county general budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,200 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,814

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No. A GIS parcel layer is not available to the public. Public access to records is through nebraskataxesonline.us and nebraskaassessoronline.us
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor and staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview \Pictometry, Changefinder, GIS, Google Earth, and FSA certified acre maps.
10.	<b>When was the aerial imagery last updated?</b>
	Eagleview was updated in March 2022.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes



<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Diller, Daykin, Fairbury, and Plymouth; the village of Jansen has zoning within the village limits but not into the suburban area. Jansen and Daykin do not issue building permits.
<b>4.</b>	<b>When was zoning implemented?</b>
	Countywide zoning was implemented 2001; Jansen 2013. Daykin, Diller, Fairbury, and Plymouth dates are unknown by the assessor.

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Valuation - for commercial parcel appraisal services in 2024 and implement in 2025.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview (Pictometry) in use in several offices and available to the county assessor.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Central Plains Valuation - for commercial parcel appraisal services
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, with Assessor approval

## 2024 Residential Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and staff																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. Fairbury's 3 Neighborhoods are described as follows: ---Neighborhood #1 is the main part of the town. ---Neighborhood #2 is the south and west part of Fairbury south of Highway 136 that is not described as Neighborhood #1. ---Neighborhood #3 is the remainder of Fairbury that is north of Highway 136 and East of Highway 15.</p> </td> </tr> <tr> <td style="text-align: center;">11</td> <td>Rural: The locations are scattered across the county; the market for acreages is distinctly different than the market in the small villages. The parcels are located in the non-urban areas throughout the county.</td> </tr> <tr> <td style="text-align: center;">17</td> <td>Rural Suburban—This valuation group is comprised of several platted subdivisions surrounding Fairbury, lying outside the corporate limits.</td> </tr> <tr> <td style="text-align: center;">21</td> <td> <p>Daykin Diller Plymouth: These villages are grouped together with valuation purposes, they are located throughout the county. They have a limited but stable market for residential property and somewhat limited infrastructure, small downtown business district with a post office. They have few school facilities and feed students into consolidated school districts. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The Meridian School District a K-12 system is only 2 to 3 miles from Daykin. The Diller-Odell School District is a K-12 system. The Pre-K to 6th grades are held in Diller and grades 7 through 12 are held in Odell 11 to 12 miles away. The Co-op is a very large one and is an important business and employer to the community.</p> </td> </tr> <tr> <td style="text-align: center;">23</td> <td> <p>Endicott, Jansen, Harbine, Reynolds, Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property and a post office with limited hours of service is common in these villages; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts. The Fairbury School District is a K-12 system is between 5 and 15 miles from the villages.</p> </td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Out Buildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	<p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. 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They have few school facilities and feed students into consolidated school districts. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The Meridian School District a K-12 system is only 2 to 3 miles from Daykin. The Diller-Odell School District is a K-12 system. The Pre-K to 6th grades are held in Diller and grades 7 through 12 are held in Odell 11 to 12 miles away. The Co-op is a very large one and is an important business and employer to the community.</p>	23	<p>Endicott, Jansen, Harbine, Reynolds, Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property and a post office with limited hours of service is common in these villages; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts. 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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The county uses both the Sales Comparison Approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison Approach carrying the most weight.																

4.	<b>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?</b>																																								
	Local market information is used to develop the depreciation schedules.																																								
5.	<b>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.</b>																																								
	Individual tables are developed based on different assessor locations.																																								
6.	<b>Describe the methodology used to determine the residential lot values?</b>																																								
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.																																								
7.	<b>How are rural residential site values developed?</b>																																								
	By market analysis and study completed in 2023																																								
8.	<b>Are there form 191 applications on file?</b>																																								
	No.																																								
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																								
	There is 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 Fairbury, but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.																																								
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	----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.																																								

## 2024 Commercial Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor ,, assessor staff and Central Plains Valuation													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions.													
<b>4.</b>	<b>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?</b>													
	The local market and will be updated by Central Plains Valuation													
<b>5.</b>	<b>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.</b>													
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.													
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19	2021	2021	2018	2018										
	All commercial properties will be completely reappraised during 2024 by Central Plains Valuation and values established for 2025 tax year.													

## 2024 Agricultural Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and staff												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
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	<p>Jefferson County has 3 Market areas for valuation of Ag properties. These areas are described above. Review work for ag is divided and spread over a 4 year period to be a manageable number of properties to review on an annual basis. Review work is separated in to Ranges. This allows each Market Area to be treated equally, with a portion of each being reviewed each year. Range 1 East, (Eureka, Meridian, Lincoln &amp; Buckley precincts) was reviewed in 2021 and changes implemented for tax year 2022. Range 2 East (Washington, Richland, Fairbury &amp; Antelope precincts) was reviewed in 2023 and implemented for tax year 2024. Range 3 East (Gibson, Cub Creek, Rock Creek &amp; Endicott precincts) will be reviewed in 2024 and implemented for tax year 2025. Range 4 East (Plymouth, Jefferson, Pleasant &amp; Newton precincts) will be reviewed in 2025 and changes implemented for tax year 2026.</p> <p>The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available.</p>												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												

	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Sales verifications are mailed to the buyer and seller for each real estate transaction occurring. During the review process, we contact the landowner with a questionnaire for use, acres and copy of current FSA certified acres during the review process  Remove res dwelling and building from res??
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes.
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	We have not identified any parcels and intensive use to date. The properties are being reviewed and we go through the 6 year review cycle and analysis is being conducted and changes are to be made at that time.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	There have been no sales in Jefferson County. Wetland Reserve Program land sales in other counties were studied and analyzed and a value was established. Value set separately.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No.
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	None
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2023 Plan of Assessment for Jefferson County  
Assessment Years 2024, 2025 and 2026  
Date: June 15, 2023**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. Section 77-1311.02, on or before June 15 each year, the county assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”  
Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and Horticultural land;
- 2) 71% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture Value as defined in 77-1343 when the land is disqualified for special Valuation under 77-1347.

**Level of Value, Quality, and Uniformity for Assessment Year 2023:**

<u>Property Class</u>	<u>Median</u>
Residential	98%
Commercial	100%
Agricultural	72%

**General Description of Real Property in Jefferson County:**

Per 2023 County Abstract, Jefferson County consists of the following real property types:

	Parcels	% of Total Parcels
Residential	4226	52%
Commercial	508	6%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	2995	37%
T.I.F.	14	<1%
Exempt	391	<1%
Game & Parks	26	<1%

Agricultural land – 339,566.79 acres

New Property: For assessment year 2023 an estimated 48 building permits and 0 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 501 Homestead Exemptions to applicants who filed the previous year and 1,086 Personal Property post cards were mailed.

For more information see 2023 Reports & Opinions, Abstract and Assessor Survey.

**Staff/Training**

The Jefferson County Assessor’s office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor’s office. A plan of annual assessment includes a 6 year cycle of reappraisal and inspection.



## **Cadastral Maps**

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

## **Property Record Cards**

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) since 2006. Parcel information became available through [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us) in January of 2014. Updates to this information are made several times throughout the year.

## **Current Assessment Procedures for Real Property**

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: [nebraskaassessorsonline.us](http://nebraskaassessorsonline.us) CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the sale took place. Any differences are noted and brought back to the Assessor's office to

correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

The qualification process involved review of the information on the 521 Real Estate Transfer Statement and utilizes personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The county attempts to inspect all improved sales in the sales roster.

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19<sup>th</sup> are made by the County Board of Equalization.

### **REAL PROPERTY**

#### **Actions Planned for Assessment Year 2024 complete 2023 --implement in 2024**

**Residential:** Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran. Lot values reviewed and adjusted for Fairbury and all small towns in the county.

**Commercial:** Review commercial properties (Valuation Group #19). Begin to physically inspect and list all new or changed construction and update all records accordingly. This may require hiring an outside company to complete the reappraisal work.

Agricultural Land: Review 4 rural precincts in Range 2 (Washington, Richland, Fairbury, Antelope) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

**Actions Planned for Assessment Year 2025 – completed 2024 to be implemented in 2025**

Residential: Review Villages of Endicott, Harbine, Jansen, Reynolds, Steele City (Valuation Group 23). Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Complete the reappraisal of commercial parcels. Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 3 (Gibson, Cub Creek, Rock Creek, Endicott) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

**Actions Planned for Assessment Year 2026 – completed 2025 to be implemented in 2026**

Residential: Review Rural Subdivisions (Valuation Group 17). Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 4 (Newton, Pleasant, Jefferson, Plymouth). For tax year 2023 all market areas of agricultural land and improvements are in compliance with the 6 year review schedule Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from

Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

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**Other functions performed by the Assessor's office, but not limited to:**

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper; Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

Administer annual personal property filings. A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10% penalty is applied. After July 1, a 25% penalty is applied to the taxes due. Notice to file is published in the local newspaper. In February a notice to file is mailed to each entity and individual who previously filed.

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1<sup>st</sup> of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor's office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us), we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us). This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor’s meetings, NACO meetings & conferences, Nebraska Assessor’s Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor’s certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature     *Mary A. Banahan*     Date     June 15, 2023      
Mary A. Banahan