

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Stanton County

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### Residential Real Property - Current

Number of Sales	126	Median	93.94
Total Sales Price	\$14,534,450	Mean	94.49
Total Adj. Sales Price	\$14,534,450	Wgt. Mean	92.56
Total Assessed Value	\$13,453,530	Average Assessed Value of the Base	\$86,155
Avg. Adj. Sales Price	\$115,353	Avg. Assessed Value	\$106,774

### Confidence Interval - Current

95% Median C.I	92.55 to 94.99
95% Wgt. Mean C.I	90.65 to 94.47
95% Mean C.I	92.53 to 96.45
% of Value of the Class of all Real Property Value in the	14.31
% of Records Sold in the Study Period	5.67
% of Value Sold in the Study Period	7.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	126	97	97.18
2013	108	96	96.43
2012	88	100	99.72
2011	91	95	95

## 2015 Commission Summary for Stanton County

### Commercial Real Property - Current

Number of Sales	3	Median	60.88
Total Sales Price	\$1,910,000	Mean	53.69
Total Adj. Sales Price	\$1,910,000	Wgt. Mean	33.57
Total Assessed Value	\$641,270	Average Assessed Value of the Base	\$150,395
Avg. Adj. Sales Price	\$636,667	Avg. Assessed Value	\$213,757

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-9.19 to 116.57
% of Value of the Class of all Real Property Value in the County	2.22
% of Records Sold in the Study Period	1.52
% of Value Sold in the Study Period	2.15

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	9	100	74.63
2013	7		79.18
2012	7		82.60
2011	7		84



## 2015 Opinions of the Property Tax Administrator for Stanton 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 (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>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



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



## **2015 Residential Assessment Actions for Stanton County**

In reviewing the sales in Stanton County for the 2015 Assessment year, it was determined that there were areas of concern that needed to be addressed. Our normal practice of review for residential sales is to do phone interviews with the buyers. We do also rely on our local realtors for additional information if needed. The sales indicated the values would need to be addressed in the areas of the City of Stanton and some of the subdivisions in the Norfolk location. We also focused on the Village of Pilger and some rural residences due to hail/wind storms and tornado activity.

The Village of Pilger is a small community located east of the City of Stanton, a mile south of the Hwy 15 and 275 Junction. It included a middle school as well as a large Farmer's Coop with a convenience store, a feed/seed store as well as a bank, café, CPA, and a few other small businesses. The business portion and school, as well as many of the homes in this community were destroyed in the June 16, 2014 tornado. Many of the businesses have chosen not to rebuild, a few of the larger ones, the Coop and a Feed/Seed store are still in the process of rebuilding. Several residents have left the community and chose not to stay. There are many home owners there at this time that has chosen to rebuild. Our office did a review of all properties in the fall of 2014, inspecting and reviewing those no longer there as well as the new construction that was taking place at that time. This will be a continuous process as many more permits have been issued for building as well as residents who have expressed an interest in future building. Market in this community is deterred by the area that is located in the Flood Zone. An economic factor continues to be applied to the values when establishing them by the market.

In the City of Stanton, our office had completed a visual review of the properties following a June, 2014 hail/windstorm that affected several homes in this community. All changes/updates were made and well as ongoing monitoring of continued changes. Several sales of homes indicated a need to changes values for the 2015 assessment year. It was determined that the problem area included the smaller bungalow style homes as well as ranch style homes with less than 1,000 square feet. The use of updated pricing on these type of homes did bring the values to within the acceptable range.

Rural residences that were affected by either the tornado or hailstorm in 2014 were also visually inspected and updated. A listing of all properties that had been compiled by the Emergency Management and the Stanton County Zoning administrator was a great tool in identifying the affected properties.

Another area of concern included some of the subdivision areas as well as residential acreages near the City of Norfolk. In an effort to bring these properties within the acceptable range, updated pricing was used to calculate to values for 2015.

## 2015 Residential Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Office Staff																
<b>2.</b>	<b>List the valuation groupings recognized by 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 residential properties.</b>																
	Correlation between cost and sales comparison																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Local market within valuation grouping																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales.																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	N/A																

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2007	2007	2008	2012
05	2007	2007	2008	2011
10	2007	2007	2008	2014
15	2007	2007	2008	2012
20	2007	2007	2008	2013
25	2012	2012	2012	2012
30	2007	2007	2008	2013

# **2015 Residential Correlation Section for Stanton County**

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## **County Overview**

Stanton County is located east of Madison County and is strongly influenced by the metropolitan influence of the city of Norfolk. The total population of the county is 6,129 residents. The largest populated area is the subdivision of Woodland Park (Valuation Group 30) which is just minutes east of Norfolk on Highway 35. The population of Woodland Park is 1,866 residents. The city of Stanton (Valuation Group 20) is located approximately ten miles from Norfolk on Highway 24 and has a population of 1,577. The village of Pilger (Valuation Group 10) is located approximately 25 miles east of Norfolk on Highway 275 and has a population of 352.

## **Description of Analysis**

The residential parcels are valued utilizing six valuation groupings that closely follow the assessor locations or towns in the county. There are three groupings that comprise residential parcels outside of any corporate limit, (Valuation Group 05 - Norfolk Subdivision, Valuation Group 15 - Rural and Valuation Group 25 - Willers Cove) The largest represented valuation group is 30 (Woodland Park) which represents 50% of the residential parcels sold in the County.

The sales file consists of 126 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. All three measures of central tendency are within the acceptable range and demonstrate support for each other. The sample is broken down into six valuation groupings. All valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

## **Sales Qualification**

Stanton County now has a consistent procedure for sales verification for the residential sales occurring in the County by a telephone review to ensure the usability of the sales. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

All the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, it has been confirmed that the assessment practices are reliable and applied consistently. It is believed that the residential property is treated in a uniform and proportionate manner.

## **2015 Residential Correlation Section for Stanton County**

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### **Level of Value**

Based on analysis of all available information, the level of value is determined to be 94% of market value for the residential class of property.



## **2015 Commercial Assessment Actions for Stanton County**

The commercial class of property in Stanton County was reviewed and inspected in the 2011 assessment cycle. All changes and updates were made at that time to reflect the current conditions of each property.

Each year our office monitors the limited number of commercial sales to determine if there is enough accurate information to dictate a need for a change of value for the current assessment year. Three sales occurred within the study period for this year. One in the rural, one in the Village of Pilger and one in the City of Stanton. Each sale was of a different commercial use and therefore, the county determined there is insufficient evidence of these sales to warrant a change at this time.

Stanton County had continued construction occurring throughout 2014. Those properties were inspected and all parcels updated to reflect the additional values for the 2015 assessment year.

## 2015 Commercial Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Jeff White, Wayne Kubert - Industrial																							
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																							
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	Correlation between cost and market																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	No uniques properties at this time.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	Yes, local market.																							
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## **2015 Commercial Correlation Section for Stanton County**

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### **County Overview**

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### **Description of Analysis**

The commercial statistical profile contains a total of three qualified arm's length sales. The commercial market has been nonexistent. The sample is small enough that it does not represent the commercial population in the county.

### **Sales Qualification**

The county implemented a procedure to complete a telephone review on sold properties in 2013 and continues the verification process on sold properties.

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Stanton County Assessor utilized all arm's length transactions available.

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

With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it is concluded that the statutory level of value of 100% has been met for the commercial class of property.



## **2015 Agricultural Assessment Actions for Stanton County**

The agricultural sales that occurred in Stanton County for the study period used to set values for 2015 indicated a need for an increase in value. Phone interviews were conducted with realtors, as well as the buyers and/or sellers of the properties. Additional information was also received by our county board members as they also like to track the sales and accuracy of the land within the county.

Information was also used from the GIS site to assist in accurately determining changes in land use, such as breaking up pasture/grass to cropland, etc. Updated values were established and applied to the parcels. The values set for 2015 indicate that they have been calculated to be within the acceptable range for agricultural properties.

## 2015 Agricultural Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Office Staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The county has one market area for the entire county.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county has one market area for the entire county.	2012
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1	The county has one market area for the entire county.	2012						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Annual study completed on sales.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	All inhabitable residence allowed one acre house area, buidling sites calculated by the area they encompass.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Continue to rely on the Northeast area counties with like properties to determine value.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## Stanton County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	5,536
Colfax	1	6,200	5,900	5,800	5,700	5,400	5,200	5,100	4,700	5,645
Cuming	2	6,347	6,363	6,007	5,909	5,560	5,562	4,728	4,500	5,914
Cuming	3	5,803	5,804	5,482	5,479	5,009	5,016	4,171	4,200	5,298
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	5,825
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,800
Platte	6	8,495	8,000	7,262	6,876	6,600	6,200	5,801	5,200	7,074
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	4,819
Colfax	1	5,682	5,595	5,399	5,300	5,100	4,901	4,606	4,211	5,132
Cuming	2	6,050	6,050	5,700	5,656	5,250	5,245	4,400	4,358	5,526
Cuming	3	5,500	5,500	5,030	5,145	4,664	4,584	3,759	3,599	4,933
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	5,475
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	5,244
Platte	6	7,294	7,000	6,414	6,133	6,098	5,699	4,898	3,900	6,154
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	1,470
Colfax	1	2,125	2,125	1,991	2,000	1,769	1,875	1,488	1,625	1,803
Cuming	2	2,874	2,798	2,424	2,463	2,311	2,123	2,034	1,226	2,340
Cuming	3	2,944	2,889	2,271	2,370	2,230	2,107	1,847	1,168	2,155
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	1,793
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	2,176
Platte	6	2,016	2,058	1,823	1,971	1,846	1,756	1,774	1,493	1,758
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# **2015 Agricultural Correlation Section for Stanton County**

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## **County Overview**

Stanton County is located in the northeastern portion of the state and borders Madison County on the west, Wayne County on the north, Cuming County on the east and Colfax County to the south. Stanton County has one market area for the agricultural class of property. The county is comprised of 14% irrigated land, 62% dry land, 18% grass and 6% wasteland and other. The Elkhorn River runs through the middle of the county. A review of the surrounding counties reveals that the topography, soil type and irrigation potential are comparable to the subject county.

## **Description of Analysis**

Analysis of the three-year sample of Stanton County sales indicated that it was disproportionate for time during the three years lacking sales in the first two study years. The sample was expanded with comparable sales from neighboring counties to ensure that the time proportionality was distributed and the representativeness of the Majority Land Use met the necessary threshold. Assessment actions taken by the County Assessor resulted in an increase of irrigated land by 13%, dry land by 23% and grass 25%.

## **Sales Qualification**

A sales qualification review was completed. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm-length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been accomplished. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on analysis of all available information, the level of value is 70% of market value for the agricultural class of property and all subclasses are determined to be valued within the acceptable range.



**84 Stanton**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 126  
Total Sales Price : 14,534,450  
Total Adj. Sales Price : 14,534,450  
Total Assessed Value : 13,453,530  
Avg. Adj. Sales Price : 115,353  
Avg. Assessed Value : 106,774

MEDIAN : 94  
WGT. MEAN : 93  
MEAN : 94  
COD : 08.45  
PRD : 102.09

COV : 11.85  
STD : 11.20  
Avg. Abs. Dev : 07.94  
MAX Sales Ratio : 140.24  
MIN Sales Ratio : 68.69

95% Median C.I. : 92.55 to 94.99  
95% Wgt. Mean C.I. : 90.65 to 94.47  
95% Mean C.I. : 92.53 to 96.45

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	9	95.85	98.64	96.70	05.16	102.01	92.51	109.07	93.11 to 107.84	94,489	91,374
01-JAN-13 To 31-MAR-13	17	94.41	95.14	94.63	06.03	100.54	77.40	111.74	89.14 to 100.50	112,294	106,269
01-APR-13 To 30-JUN-13	16	99.61	100.67	97.97	07.98	102.76	81.77	140.24	92.73 to 105.45	86,091	84,340
01-JUL-13 To 30-SEP-13	20	93.29	90.96	89.69	06.08	101.42	68.69	110.01	90.01 to 94.40	163,420	146,571
01-OCT-13 To 31-DEC-13	14	92.67	94.61	91.39	13.37	103.52	70.74	128.27	77.89 to 110.68	114,961	105,061
01-JAN-14 To 31-MAR-14	17	92.00	93.09	92.45	10.04	100.69	74.36	112.22	82.35 to 104.15	100,832	93,216
01-APR-14 To 30-JUN-14	20	92.23	93.46	92.51	06.81	101.03	78.03	112.62	89.04 to 95.11	124,110	114,818
01-JUL-14 To 30-SEP-14	13	92.38	91.83	90.06	10.38	101.97	71.47	116.55	80.45 to 100.42	101,800	91,682
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	62	94.41	95.73	93.31	06.94	102.59	68.69	140.24	93.66 to 96.77	119,440	111,448
01-OCT-13 To 30-SEP-14	64	92.47	93.28	91.79	09.83	101.62	70.74	128.27	90.07 to 94.92	111,394	102,246
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	67	94.35	95.10	92.58	08.49	102.72	68.69	140.24	92.55 to 96.72	121,855	112,810
<u>ALL</u>	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
05	11	92.55	91.13	91.09	03.45	100.04	77.89	95.57	86.26 to 95.49	199,773	181,974
10	5	100.96	108.20	109.46	10.17	98.85	96.72	140.24	N/A	22,500	24,629
15	13	93.19	88.44	87.13	13.48	101.50	68.69	128.27	71.96 to 98.15	138,346	120,547
20	31	92.78	92.85	91.25	08.59	101.75	71.47	109.97	89.73 to 96.77	74,876	68,324
25	3	93.66	89.39	88.23	04.61	101.31	80.77	93.73	N/A	433,333	382,313
30	63	94.41	96.28	95.47	07.74	100.85	78.03	122.38	92.02 to 98.26	108,013	103,121
<u>ALL</u>	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774
06											
07											
<u>ALL</u>	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774

**84 Stanton**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 126  
 Total Sales Price : 14,534,450  
 Total Adj. Sales Price : 14,534,450  
 Total Assessed Value : 13,453,530  
 Avg. Adj. Sales Price : 115,353  
 Avg. Assessed Value : 106,774

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 94  
 COD : 08.45  
 PRD : 102.09

COV : 11.85  
 STD : 11.20  
 Avg. Abs. Dev : 07.94  
 MAX Sales Ratio : 140.24  
 MIN Sales Ratio : 68.69

95% Median C.I. : 92.55 to 94.99  
 95% Wgt. Mean C.I. : 90.65 to 94.47  
 95% Mean C.I. : 92.53 to 96.45

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	97.64	99.94	100.15	02.98	99.79	96.72	105.45	N/A	10,333	10,348	
Less Than 30,000	7	97.64	105.18	107.98	09.70	97.41	92.66	140.24	92.66 to 140.24	17,143	18,511	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774	
Greater Than 14,999	123	93.73	94.35	92.55	08.52	101.94	68.69	140.24	92.51 to 94.92	117,914	109,126	
Greater Than 29,999	119	93.72	93.86	92.43	08.24	101.55	68.69	128.27	92.38 to 94.70	121,130	111,966	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	97.64	99.94	100.15	02.98	99.79	96.72	105.45	N/A	10,333	10,348	
15,000 TO 29,999	4	101.77	109.11	110.71	14.15	98.55	92.66	140.24	N/A	22,250	24,634	
30,000 TO 59,999	9	95.85	94.25	93.34	09.75	100.97	74.05	109.07	79.23 to 107.84	48,578	45,344	
60,000 TO 99,999	47	94.70	97.11	96.64	07.95	100.49	71.47	122.38	92.51 to 100.42	83,879	81,061	
100,000 TO 149,999	40	92.37	91.87	91.47	09.68	100.44	68.69	128.27	89.46 to 94.99	120,719	110,419	
150,000 TO 249,999	17	93.11	90.69	90.68	05.55	100.01	70.74	106.04	86.22 to 95.49	176,453	160,014	
250,000 TO 499,999	5	93.66	91.80	92.04	02.35	99.74	86.26	94.42	N/A	331,300	304,941	
500,000 TO 999,999	1	80.77	80.77	80.77	00.00	100.00	80.77	80.77	N/A	550,000	444,260	
1,000,000 +												
___ ALL ___	126	93.94	94.49	92.56	08.45	102.09	68.69	140.24	92.55 to 94.99	115,353	106,774	

**84 Stanton**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 3  
Total Sales Price : 1,910,000  
Total Adj. Sales Price : 1,910,000  
Total Assessed Value : 641,270  
Avg. Adj. Sales Price : 636,667  
Avg. Assessed Value : 213,757

MEDIAN : 61  
WGT. MEAN : 34  
MEAN : 54  
COD : 26.87  
PRD : 159.93

COV : 47.14  
STD : 25.31  
Avg. Abs. Dev : 16.36  
MAX Sales Ratio : 74.63  
MIN Sales Ratio : 25.56

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -9.19 to 116.57

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	74.63	74.63	74.63	00.00	100.00	74.63	74.63	N/A	60,000	44,780
01-APR-13 To 30-JUN-13	1	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,405
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	2	67.76	67.76	62.89	10.15	107.74	60.88	74.63	N/A	205,000	128,933
01-OCT-13 To 30-SEP-14	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,405
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12											
01-JAN-13 To 31-DEC-13	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757
<u>ALL</u>	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	1	74.63	74.63	74.63	00.00	100.00	74.63	74.63	N/A	60,000	44,780
15	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,405
20	1	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
<u>ALL</u>	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757

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	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757
04											
<u>ALL</u>	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757

**84 Stanton**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 3  
Total Sales Price : 1,910,000  
Total Adj. Sales Price : 1,910,000  
Total Assessed Value : 641,270  
Avg. Adj. Sales Price : 636,667  
Avg. Assessed Value : 213,757

MEDIAN : 61  
WGT. MEAN : 34  
MEAN : 54  
COD : 26.87  
PRD : 159.93

COV : 47.14  
STD : 25.31  
Avg. Abs. Dev : 16.36  
MAX Sales Ratio : 74.63  
MIN Sales Ratio : 25.56

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -9.19 to 116.57

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
___ Low \$ Ranges ___											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757
Greater Than 14,999	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757
Greater Than 29,999	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	74.63	74.63	74.63	00.00	100.00	74.63	74.63	N/A	60,000	44,780
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
500,000 TO 999,999											
1,000,000 +	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,405
___ ALL ___	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
300	1	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
470	1	74.63	74.63	74.63	00.00	100.00	74.63	74.63	N/A	60,000	44,780
554	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,405
___ ALL ___	3	60.88	53.69	33.57	26.87	159.93	25.56	74.63	N/A	636,667	213,757

**84 Stanton**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 64  
Total Sales Price : 44,304,686  
Total Adj. Sales Price : 44,304,686  
Total Assessed Value : 31,384,850  
Avg. Adj. Sales Price : 692,261  
Avg. Assessed Value : 490,388

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 72  
COD : 18.64  
PRD : 101.65

COV : 24.08  
STD : 17.34  
Avg. Abs. Dev : 13.05  
MAX Sales Ratio : 129.55  
MIN Sales Ratio : 31.63

95% Median C.I. : 65.28 to 76.55  
95% Wgt. Mean C.I. : 66.47 to 75.21  
95% Mean C.I. : 67.76 to 76.26

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	6	74.81	81.33	80.71	11.86	100.77	69.41	103.48	69.41 to 103.48	504,012	406,785
01-JAN-12 To 31-MAR-12	6	84.98	88.41	87.24	21.46	101.34	59.25	129.55	59.25 to 129.55	463,606	404,444
01-APR-12 To 30-JUN-12	6	74.81	74.46	71.61	15.29	103.98	58.26	91.08	58.26 to 91.08	582,233	416,918
01-JUL-12 To 30-SEP-12	2	92.17	92.17	100.97	16.83	91.28	76.66	107.67	N/A	740,800	747,998
01-OCT-12 To 31-DEC-12	10	64.87	71.78	72.13	19.99	99.51	52.27	103.64	54.89 to 93.00	780,882	563,216
01-JAN-13 To 31-MAR-13	2	58.70	58.70	58.62	03.68	100.14	56.54	60.86	N/A	632,000	370,463
01-APR-13 To 30-JUN-13	6	78.61	71.90	69.28	17.22	103.78	38.83	94.98	38.83 to 94.98	762,457	528,213
01-JUL-13 To 30-SEP-13	2	60.09	60.09	64.74	27.39	92.82	43.63	76.55	N/A	739,040	478,475
01-OCT-13 To 31-DEC-13	3	67.40	69.97	70.51	05.09	99.23	66.10	76.40	N/A	846,000	596,473
01-JAN-14 To 31-MAR-14	8	61.93	60.54	60.96	12.27	99.31	34.19	75.96	34.19 to 75.96	913,959	557,116
01-APR-14 To 30-JUN-14	7	67.02	63.50	65.48	15.35	96.98	31.63	79.92	31.63 to 79.92	669,220	438,186
01-JUL-14 To 30-SEP-14	6	72.00	72.28	70.05	12.58	103.18	59.59	87.24	59.59 to 87.24	644,022	451,168
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	77.93	82.48	82.23	17.53	100.30	58.26	129.55	70.81 to 91.08	539,035	443,244
01-OCT-12 To 30-SEP-13	20	64.87	69.34	69.41	21.72	99.90	38.83	103.64	58.55 to 79.60	756,282	524,966
01-OCT-13 To 30-SEP-14	24	66.56	65.52	65.34	13.25	100.28	31.63	87.24	61.78 to 75.22	766,598	500,861
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	24	77.93	78.31	77.46	19.63	101.10	52.27	129.55	62.04 to 89.52	648,560	502,347
01-JAN-13 To 31-DEC-13	13	67.40	67.60	67.55	18.53	100.07	38.83	94.98	56.54 to 79.52	758,063	512,044
<u>ALL</u>	64	70.02	72.01	70.84	18.64	101.65	31.63	129.55	65.28 to 76.55	692,261	490,388

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	64	70.02	72.01	70.84	18.64	101.65	31.63	129.55	65.28 to 76.55	692,261	490,388
<u>ALL</u>	64	70.02	72.01	70.84	18.64	101.65	31.63	129.55	65.28 to 76.55	692,261	490,388

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	32	69.51	71.62	69.57	14.75	102.95	43.63	129.55	63.53 to 75.96	583,794	406,174
1	32	69.51	71.62	69.57	14.75	102.95	43.63	129.55	63.53 to 75.96	583,794	406,174
<u>Grass</u>											
County	3	34.19	34.88	36.40	07.02	95.82	31.63	38.83	N/A	337,250	122,762
1	3	34.19	34.88	36.40	07.02	95.82	31.63	38.83	N/A	337,250	122,762
<u>ALL</u>	64	70.02	72.01	70.84	18.64	101.65	31.63	129.55	65.28 to 76.55	692,261	490,388

**84 Stanton**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 64  
 Total Sales Price : 44,304,686  
 Total Adj. Sales Price : 44,304,686  
 Total Assessed Value : 31,384,850  
 Avg. Adj. Sales Price : 692,261  
 Avg. Assessed Value : 490,388

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 72  
 COD : 18.64  
 PRD : 101.65

COV : 24.08  
 STD : 17.34  
 Avg. Abs. Dev : 13.05  
 MAX Sales Ratio : 129.55  
 MIN Sales Ratio : 31.63

95% Median C.I. : 65.28 to 76.55  
 95% Wgt. Mean C.I. : 66.47 to 75.21  
 95% Mean C.I. : 67.76 to 76.26

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**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	4	78.32	80.71	78.97	16.80	102.20	58.55	107.67	N/A	1,190,150	939,864
1	4	78.32	80.71	78.97	16.80	102.20	58.55	107.67	N/A	1,190,150	939,864
<b>_____Dry_____</b>											
County	46	70.62	74.08	70.98	17.19	104.37	43.63	129.55	66.21 to 77.69	664,853	471,899
1	46	70.62	74.08	70.98	17.19	104.37	43.63	129.55	66.21 to 77.69	664,853	471,899
<b>_____Grass_____</b>											
County	4	36.51	40.73	38.72	21.42	105.19	31.63	58.26	N/A	282,938	109,550
1	4	36.51	40.73	38.72	21.42	105.19	31.63	58.26	N/A	282,938	109,550
<b>_____ALL_____</b>											
	64	70.02	72.01	70.84	18.64	101.65	31.63	129.55	65.28 to 76.55	692,261	490,388



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 5,589**

**Value : 1,338,817,305**

**Growth 5,965,760**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	188	638,900	46	501,570	96	1,685,385	330	2,825,855	
<b>02. Res Improve Land</b>	666	3,847,730	632	8,844,265	469	15,199,335	1,767	27,891,330	
<b>03. Res Improvements</b>	700	39,452,980	715	59,323,400	478	62,028,155	1,893	160,804,535	
<b>04. Res Total</b>	888	43,939,610	761	68,669,235	574	78,912,875	2,223	191,521,720	2,721,635
<b>% of Res Total</b>	39.95	22.94	34.23	35.85	25.82	41.20	39.77	14.31	45.62
<b>05. Com UnImp Land</b>	50	203,165	2	32,530	7	212,720	59	448,415	
<b>06. Com Improve Land</b>	96	550,950	7	167,850	16	715,310	119	1,434,110	
<b>07. Com Improvements</b>	96	6,194,635	7	1,753,775	22	1,519,635	125	9,468,045	
<b>08. Com Total</b>	146	6,948,750	9	1,954,155	29	2,447,665	184	11,350,570	1,792,930
<b>% of Com Total</b>	79.35	61.22	4.89	17.22	15.76	21.56	3.29	0.85	30.05
<b>09. Ind UnImp Land</b>	0	0	0	0	5	86,105	5	86,105	
<b>10. Ind Improve Land</b>	0	0	0	0	8	415,980	8	415,980	
<b>11. Ind Improvements</b>	0	0	0	0	9	17,925,645	9	17,925,645	
<b>12. Ind Total</b>	0	0	0	0	14	18,427,730	14	18,427,730	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.25	1.38	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	888	43,939,610	761	68,669,235	574	78,912,875	2,223	191,521,720	2,721,635
<b>% of Res &amp; Rec Total</b>	39.95	22.94	34.23	35.85	25.82	41.20	39.77	14.31	45.62
<b>Com &amp; Ind Total</b>	146	6,948,750	9	1,954,155	43	20,875,395	198	29,778,300	1,792,930
<b>% of Com &amp; Ind Total</b>	73.74	23.33	4.55	6.56	21.72	70.10	3.54	2.22	30.05
<b>17. Taxable Total</b>	1,034	50,888,360	770	70,623,390	617	99,788,270	2,421	221,300,020	4,514,565
<b>% of Taxable Total</b>	42.71	23.00	31.81	31.91	25.49	45.09	43.32	16.53	75.67

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	101	23	184	308

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	2,413	772,278,430	2,413	772,278,430
28. Ag-Improved Land	0	0	0	0	697	280,517,600	697	280,517,600
29. Ag Improvements	0	0	0	0	755	64,721,255	755	64,721,255
30. Ag Total							3,168	1,117,517,285

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	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	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	29	27.97	279,700	29	27.97	279,700	
32. HomeSite Improv Land	475	493.01	4,930,100	475	493.01	4,930,100	
33. HomeSite Improvements	499	0.00	40,878,765	499	0.00	40,878,765	0
34. HomeSite Total				<b>528</b>	<b>520.98</b>	<b>46,088,565</b>	
35. FarmSite UnImp Land	108	369.43	963,720	108	369.43	963,720	
36. FarmSite Improv Land	569	2,622.58	7,335,470	569	2,622.58	7,335,470	
37. FarmSite Improvements	689	0.00	23,842,490	689	0.00	23,842,490	1,451,195
38. FarmSite Total				<b>797</b>	<b>2,992.01</b>	<b>32,141,680</b>	
39. Road & Ditches	2,450	4,877.42	0	2,450	4,877.42	0	
40. Other- Non Ag Use	8	50.50	193,500	8	50.50	193,500	
41. Total Section VI				<b>1,325</b>	<b>8,440.91</b>	<b>78,423,745</b>	<b>1,451,195</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	27	2,201.44	2,206,990	27	2,201.44	2,206,990

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,351.22	9.30%	20,107,320	10.08%	6,000.00
46. 1A	3,134.77	8.70%	18,808,620	9.43%	6,000.00
47. 2A1	6,248.97	17.34%	37,493,820	18.79%	6,000.00
48. 2A	4,166.24	11.56%	24,914,110	12.49%	5,980.00
49. 3A1	6,771.46	18.79%	37,310,750	18.70%	5,510.00
50. 3A	8,245.46	22.88%	43,041,275	21.57%	5,220.00
51. 4A1	3,588.45	9.96%	15,681,495	7.86%	4,369.99
52. 4A	539.12	1.50%	2,183,445	1.09%	4,050.02
<b>53. Total</b>	<b>36,045.69</b>	<b>100.00%</b>	<b>199,540,835</b>	<b>100.00%</b>	<b>5,535.78</b>
<b>Dry</b>					
54. 1D1	6,935.16	4.34%	38,143,385	4.96%	5,500.00
55. 1D	29,786.55	18.66%	163,826,025	21.30%	5,500.00
56. 2D1	13,485.29	8.45%	74,169,095	9.64%	5,500.00
57. 2D	4,488.96	2.81%	23,567,790	3.06%	5,250.17
58. 3D1	15,129.09	9.48%	67,577,665	8.78%	4,466.74
59. 3D	41,367.20	25.91%	187,174,250	24.33%	4,524.70
60. 4D1	45,442.37	28.47%	203,440,205	26.45%	4,476.88
61. 4D	2,997.28	1.88%	11,389,645	1.48%	3,799.99
<b>62. Total</b>	<b>159,631.90</b>	<b>100.00%</b>	<b>769,288,060</b>	<b>100.00%</b>	<b>4,819.14</b>
<b>Grass</b>					
63. 1G1	328.27	0.73%	677,875	1.03%	2,064.99
64. 1G	2,974.62	6.65%	5,949,240	9.04%	2,000.00
65. 2G1	4,830.32	10.79%	9,370,885	14.24%	1,940.01
66. 2G	1,526.11	3.41%	2,861,720	4.35%	1,875.17
67. 3G1	4,841.04	10.81%	7,291,575	11.08%	1,506.20
68. 3G	8,944.07	19.98%	11,594,790	17.62%	1,296.37
69. 4G1	13,107.74	29.28%	16,503,325	25.08%	1,259.05
70. 4G	8,212.57	18.35%	11,544,535	17.55%	1,405.72
<b>71. Total</b>	<b>44,764.74</b>	<b>100.00%</b>	<b>65,793,945</b>	<b>100.00%</b>	<b>1,469.77</b>
<b>Irrigated Total</b>	<b>36,045.69</b>	<b>14.10%</b>	<b>199,540,835</b>	<b>19.20%</b>	<b>5,535.78</b>
<b>Dry Total</b>	<b>159,631.90</b>	<b>62.43%</b>	<b>769,288,060</b>	<b>74.03%</b>	<b>4,819.14</b>
<b>Grass Total</b>	<b>44,764.74</b>	<b>17.51%</b>	<b>65,793,945</b>	<b>6.33%</b>	<b>1,469.77</b>
72. Waste	5,103.39	2.00%	969,715	0.09%	190.01
73. Other	10,156.14	3.97%	3,500,985	0.34%	344.72
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>255,701.86</b>	<b>100.00%</b>	<b>1,039,093,540</b>	<b>100.00%</b>	<b>4,063.69</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	0.00	0	36,045.69	199,540,835	36,045.69	199,540,835
<b>77. Dry Land</b>	0.00	0	0.00	0	159,631.90	769,288,060	159,631.90	769,288,060
<b>78. Grass</b>	0.00	0	0.00	0	44,764.74	65,793,945	44,764.74	65,793,945
<b>79. Waste</b>	0.00	0	0.00	0	5,103.39	969,715	5,103.39	969,715
<b>80. Other</b>	0.00	0	0.00	0	10,156.14	3,500,985	10,156.14	3,500,985
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>255,701.86</b>	<b>1,039,093,540</b>	<b>255,701.86</b>	<b>1,039,093,540</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	36,045.69	14.10%	199,540,835	19.20%	5,535.78
<b>Dry Land</b>	159,631.90	62.43%	769,288,060	74.03%	4,819.14
<b>Grass</b>	44,764.74	17.51%	65,793,945	6.33%	1,469.77
<b>Waste</b>	5,103.39	2.00%	969,715	0.09%	190.01
<b>Other</b>	10,156.14	3.97%	3,500,985	0.34%	344.72
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>255,701.86</b>	<b>100.00%</b>	<b>1,039,093,540</b>	<b>100.00%</b>	<b>4,063.69</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

84 Stanton

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	189,115,745	191,521,720	2,405,975	1.27%	2,721,635	-0.17%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	46,268,270	46,088,565	-179,705	-0.39%	0	-0.39%
<b>04. Total Residential (sum lines 1-3)</b>	<b>235,384,015</b>	<b>237,610,285</b>	<b>2,226,270</b>	<b>0.95%</b>	<b>2,721,635</b>	<b>-0.21%</b>
05. Commercial	11,600,605	11,350,570	-250,035	-2.16%	1,792,930	-17.61%
06. Industrial	18,427,730	18,427,730	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	31,530,090	32,141,680	611,590	1.94%	1,451,195	-2.66%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>61,558,425</b>	<b>61,919,980</b>	<b>361,555</b>	<b>0.59%</b>	<b>3,244,125</b>	<b>-4.68%</b>
<b>10. Total Non-Agland Real Property</b>	<b>296,942,440</b>	<b>299,723,765</b>	<b>2,781,325</b>	<b>0.94%</b>	<b>5,965,760</b>	<b>-1.07%</b>
11. Irrigated	176,302,385	199,540,835	23,238,450	13.18%		
12. Dryland	624,617,245	769,288,060	144,670,815	23.16%		
13. Grassland	54,479,205	65,793,945	11,314,740	20.77%		
14. Wasteland	759,340	969,715	210,375	27.70%		
15. Other Agland	2,952,245	3,500,985	548,740	18.59%		
<b>16. Total Agricultural Land</b>	<b>859,110,420</b>	<b>1,039,093,540</b>	<b>179,983,120</b>	<b>20.95%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,156,052,860</b>	<b>1,338,817,305</b>	<b>182,764,445</b>	<b>15.81%</b>	<b>5,965,760</b>	<b>15.29%</b>

**2014 Plan of Assessment  
For  
Stanton County Assessment Years  
2015, 2016, 2017**

The Stanton County Assessor's office consists of three full time employees: the Assessor, Deputy Assessor and Office Clerk. The Assessor and Deputy Assessor have maintained Assessor certificates since 1978. The Assessor and Deputy continue annually with required educational classes to accumulate the required minimum of 60 credit hours per 4 year term, in order to keep their certification updated and current. The Assessor has completed 82 hours of education through June, 2014, and the deputy 58 hours through June, 2014. The 2013/2014 budget for the Assessor's Office was \$123,282.00. The appraisal portion of that amount is \$10,000.

Stanton County is located in Northeast Nebraska and is approximately 428 square miles in size. The county seat is Stanton, which is located twelve miles southeast of Norfolk, NE on Hwy 24. The county is bounded by Wayne County on the north, Cuming County on the east, Colfax and Platte Counties to the south and Madison County on the west. The population for the city of Stanton is roughly 1,627, with the county population around 6,129 residents. Real property for Stanton County includes 2,223 residential properties, 14 industrial properties, 183 commercial properties, 299 exempt properties and 3,169 agricultural properties and 27 Game and Parks properties.

Agricultural land consists of 255,711.06 taxable acres or approximately 92% of Stanton County of which 14.05% is irrigated (35,910.15 acres), 62.51% is dryland (159,832.64 acres), 17.51% is grassland(44,766.80 acres), 1.93% is wasteland (4,925.55 acres) and 4% (10,275.92 acres) is identified as other use which includes shelterbelts, feedlots, etc..

Value in Stanton County which was reported as of March 19, 2014 for Real Estate was \$1,156,654,515.

There were approximately 76 building permit applications filed in 2013 for new construction or alteration in the county. Stanton County has countywide zoning and requires permits for all construction. We also receive building permits from the City of Norfolk for areas of our county that are within the jurisdiction of Madison County and also from the Village of Pilger which includes the town of Pilger located in our county. The Assessor and her staff use the permits and information sheets to locate new construction or changes to the properties. New improvements are physically inspected, recorded and added to the tax rolls annually. Data is collected by the Assessor's office on the agricultural and residential improvements. Data collection and pricing on commercial properties is the responsibility of our commercial appraiser, William Kaiser. Industrial property (specifically Nucor Steel) data collection and pricing is completed by Wayne Kubert.

(2)

The Deputy Assessor processes and files all Form 521 Real Estate transfer statements. Sales are verified and coded for usability in the annual sales study. The Assessor reviews each sales roster and makes any needed corrections, monitoring all property classes for accuracy and completeness. It is the responsibility of this office to ensure that the sales used accurately represent arm's length transactions and true market within the county. The processing of the 521's includes updating property record cards and computer records. We do try to complete sales verification by way of phone calls to the new owners of record. While the rate of completing these surveys is not 100%, it has proven to be an effective way to establish accuracy of our sales. All agland sales are analyzed by subclass. This includes information from the soil survey and current FSA maps, if they have been provided by some of the owners. Once data is collected and analyzed for each sale, we complete a ratio study and then begin the process of adjusting the values to be used for the new year. Values are then updated in the sales files used in the current market study. For the agland sales we strive to fairly and equitably value the land to meet the required range of value between 69-75% of market. Agland is currently valued at 75% of market in Stanton County.

The Assessor and Deputy Assessor work together to determine if a sale is an arm's length transaction and if qualified, it is used in the sales file. Because we are a small county and familiar with the areas, some information is readily available on various properties. Some information and assistance has been provided by the County Commissioners, local realtors and also the taxpayers. We do have a good working relationship with several of the realtors in and around Stanton County and have been provided information very useful in our work. Phone surveys are used in an attempt to verify sales information. Each year our office compiles a sales file book with the 521 copies and information attachments available for the public to view, as well as a map of agricultural sales by precinct. Our office considers the twelve "no" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is used in the file. The county defines actual or market value for the Sale's Review process as the most probable price paid between a willing buyer and seller on an open market. If necessary, documentation will be made concerning changing market influences in the county.

Agricultural land was adjusted this year after the sales study for 2014 (which included sales from 10/01/2010 thru 09/30/2013) indicated a need for an increase in the value on irrigated, dryland and grassland classes. Home site and farm building site values were also updated.

Assessment and valuation of commercial, industrial and residential real property continues in the same manner as the agland. Sales ratio studies are completed annually and values are set, determined by the market. Sales of commercial and industrial properties occur so rarely in the county, that there are many years we do not have enough of them to determine a level of value. In those years especially, the values remained unchanged due to the slow market. Our last appraisal on these properties was completed in 2009.

(3)

Throughout 2013/2014 we completed physical reviews in several residential areas which included the City of Stanton, Village of Pilger, and Woodland Park areas, as well as rural acreages. . Updates were made as found along with new pictures, pricing and record cards. Those values were used in the market study/ratios for determining values for 2014.

Our level of value on those properties is at 96% of market. The use of phone surveys also helped in verifying our residential sales. We will continue the sales and ratio studies and make the necessary changes to achieve fair and equitable values on these properties.

The process of inspecting and reviewing the ag homes and improvements was completed for use in 2014.

Stanton County processed 815 personal property schedules filed for 2014. This included commercial/business and agricultural filings. Our office also processed 209 Homestead Exemption Applications and 32 Permissive Exemption Applications.

This office maintains a set of cadastral maps which includes boundary and ownership changes. These are updated monthly as sales of property occur, lot splits are completed and any ownership changes need to be made.

Our office maintains Property Record Cards pursuant to Reg 10-004. The property record card contains the required information concerning ownership, legal description, classification codes, measurements of homes and buildings, drawing of homes, building inventory, up to date photos and valuation. Also included is the inventory of the land within that parcel.

Administrative software and personal property software used within the office is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. The GIS Workshop program is used as our mapping system which includes land use, ownership boundaries, lot splits and endless updated information that is also provided to the public.

There are several annual reports and filings that we also complete in the office. These include: the Real Estate Abstract, Assessor Survey, Sales information including rosters and assessed value updates, Certification of value to political subdivisions, school district taxable value report, Homestead Exemption tax loss report, certificate of taxes levied report, report of values, tax list correction, generate annual tax rolls(personal and real estate), valuation change notices, review certification of centrally assessed values, establish assessment records for each and provide tax billing for tax list, establish tax districts and tax rates, manage boundary changes

(4)

necessary for correct assessment and tax information, input/review tax rates used for billing process, prepare and certify tax lists to County Treasurer for Real Property, Personal Property and Centrally Assessed Property, attend monthly Board of Equalization meetings and all Board of Equalization meetings during protest period, of which our office assembles and provides information for each property involved in the protest hearing to each board member, prepare information and attend taxpayer hearings for TERC to defend county valuation, attend TERC

statewide equalization hearings to defend values, and/or implement orders of the TERC, attend monthly meetings of the Northeast Assessor's Association, as well as workshops and educational classes to obtain required hours of continuing education to maintain assessor's certification.

#### **Assessment Actions Planned for the year 2015:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- data entry to the CAMA System on all agricultural buildings/updated pricing
- continue to utilize all program functions available in our office to readily access , update and review all properties within the county
- review, inspect and update all commercial/industrial properties within the county as part of our 6 year plan
- continue to locate additional personal property within our county to be added to the tax rolls
- review properties affected by June, 2014 hailstorm and tornadoes to establish value for the year, which include entire Village of Pilger, City of Stanton and several rural parcels
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division
- Continue the working relationship with our liaison (Barb Oswald) and all other who guide us with the Nebraska Department of Revenue Property Assessment Division
- review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits (FSA maps, updated fall of 2014, GIS flights updated 2014, Google)

#### **Assessment Actions Planned for the year 2016:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- review properties located outside the cities in the county, including suburban properties and rural acreages, making updates as deemed necessary. Questionnaires will be mailed to each of these property owners to aid in this process. This is part of our 6 year assessment plan

- Continue to locate additional personal property within our county to be added to the tax rolls
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- continue review of agricultural properties with the aid of updated FSA maps, GIS flights, Google

**Assessment Actions Planned for the year 2017:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- review the City of Stanton, Village of Pilger and Woodland Park areas, as part of the 6 year plan
- Continue to located additional personal property within our county to be added to the tax rolls
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits(aerial photos, Google and GIS flights, FSA maps) are all very helpful in tracking these when reviewing and comparing from year to year

The duties in the office of the County Assessor demand a commitment of time, staff and budget. We strive to compile records that are accurate and complete. We continue our efforts in providing the taxpayers with values that are fair and equitable. We have a good working relationship with our County Board of Commissioners, who have given support to this office throughout each year. We appreciate the efforts of all those involved in helping us to complete the duties of this office and will move forward to the next years of assessment.

Respectfully submitted,

Cheryl Wolverton  
Stanton County Assessor

## 2015 Assessment Survey for Stanton County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 Part Time
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$126,230.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$750.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$0
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$6,300.00
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$12478.59

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="http://www.stanton.gisworkshop.com">www.stanton.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Office Staff
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Pilger and Stanton
4.	<b>When was zoning implemented?</b>
	1998

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	One industrial property, Nucor Steel. (A verbal agreement was made between the Stanton County Board of Commissioner's and Nucor Steel to work with Wayne Kubert for all appraisal services. This was done approximately 25 years ago and has continued for this property only.
<b>2.</b>	
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be certified in Real Estate Appraisal.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



# 2015 Certification for Stanton County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Stanton County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



