

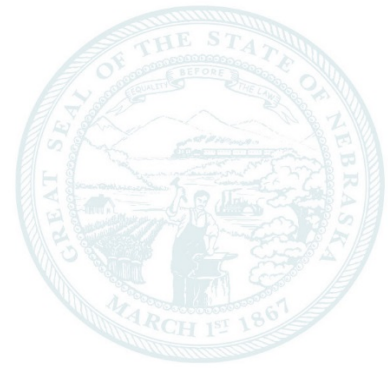
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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

STANTON COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Stanton 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 Stanton County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cheryl Wolverton, Stanton County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

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

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

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

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

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

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

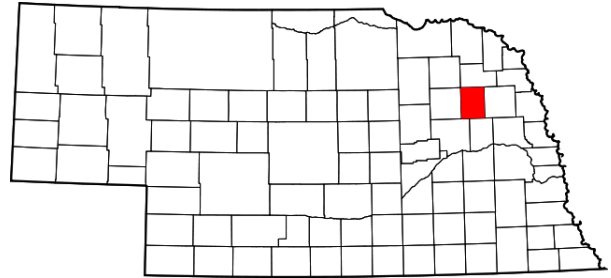
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

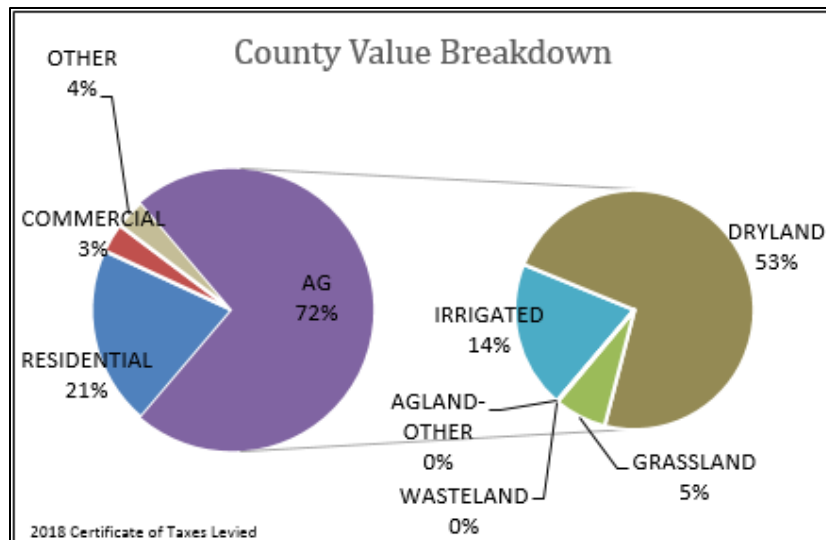
**Further information may be found in Exhibit 94*

County Overview

With a total area of 428 square miles, Stanton County had 5,988 residents, per the Census Bureau Quick Facts for 2017, a 2% population decline from the 2010 U.S. Census. Reports indicated that 83% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$121,087 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Stanton County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there were 115 employer establishments with total employment of 1,967.



Agricultural land contributes the majority of the value to the county's overall valuation base. Dryland makes up the majority of the land in the county. Stanton is included in the Lower Elkhorn Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
PILGER	378	352	-6.9%
STANTON	1,627	1,577	-3.1%

2019 Residential Correlation for Stanton County

Assessment Actions

Stanton County is in the middle of a two-year reappraisal project of the residential class of property. The rural review is being completed first and then the towns and Woodland Park area will follow. The Stanton County Assessor studied the preliminary statistics and found areas that indicated changes were necessary. The County reviewed lot values and depreciation in the Woodland Park area, Valuation Group 30. Other changes reflected in the 2019 assessment year include the pick-up work. The full reappraisal is expected to be completed for the 2020 assessment year.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and to determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the residential class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to ensure the county is submitting all transfer statements. The Form 521 is completed accurately and timely. The supplemental data is also reviewed to determine if the information for the sales file is transferred timely and accurately. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. The review of Stanton County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation groups were reviewed to ensure that the groups defined are equally subject to a set of economic forces that influence the value of properties within that geographic area. The review and analysis indicates that the county assessor has adequately identified economic areas for the residential property class.

Vacant lot studies are completed when the reappraisal is done for each valuation group. For residential property, the county continues to meet the six-year inspection and review cycle and costing tables are dated 2015 with the exception of the agricultural improvements, which will be included in the reappraisal for 2020.

The county assessor believes she can describe the assessment process to a taxpayer, but does not currently have a formal written methodology.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis.

2019 Residential Correlation for Stanton County

Description of Analysis

Residential parcels are analyzed utilizing seven valuation groups that are based on the assessor locations or towns in the county.

Valuation Group	Description
1	Eagle Ridge
5	Norfolk Subdivision
10	Pilger
15	Rural
20	Stanton
25	Willers Cove
30	Woodland Park

For the residential property class, a review of Stanton County's statistical analysis profiles 127 residential sales, representing all but one of the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable ranges. All three measures of central tendency for the residential class of properties are within the acceptable range, as well as the qualitative measures.

Comparison of the statistical sample and the changes to the 2019 County Abstract of Assessment, Form 45 Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates that the population changed in the areas addressed by the county assessor in the assessment actions for 2019.

2019 Residential Correlation for Stanton County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential class of property adheres to generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	92.33	92.33	91.80	03.40	100.58
5	11	92.19	93.97	93.14	13.20	100.89
10	11	96.04	86.02	84.68	14.43	101.58
15	10	91.70	86.93	88.70	14.06	98.00
20	39	91.55	90.38	90.37	12.00	100.01
30	54	92.59	94.62	93.96	08.72	100.70
____ALL____	127	92.07	91.87	91.92	11.05	99.95

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Stanton County is 92%.

2019 Commercial Correlation for Stanton County

Assessment Actions

All pick-up work for new and omitted construction was completed in a timely fashion. The county assessor completed a sales analysis of the commercial class and based on the general movement of the market, no other changes were deemed necessary.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and to determine if the county assessor complies with all aspects of the process to achieve uniform and proportionate valuation for the commercial class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to assure the county assessor is submitting all transfer statements. The Form 521 is completed accurately and timely. Stanton County submits the supplemental information monthly. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. The amount of commercial property or sales activity is very limited. There are 12 transactions and only three of them are deemed to be arm's length. The review of Stanton County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The valuation groups were reviewed and the county has three groups in the commercial class. The review confirms that the valuation groups are defined by geographic locations within the county and the economic influences.

Vacant lot studies are completed when the reappraisal is done for each valuation group. For commercial property, the county continues to meet the six-year inspection and review cycle. The county maintains current costing and depreciation along with the review and inspection of the commercial class.

The county assessor believes she can describe the assessment process to a taxpayer, but does not currently have a formal written methodology.

2019 Commercial Correlation for Stanton County

Description of Analysis

Commercial parcels are grouped into three valuation groups based on assessor locations or towns.

Valuation Group	Description
1	Pilger
5	Rural and Woodland Park
10	Stanton

Frequently there are too few sales to rely on the median for the level of value, so several aspects of the data are examined to develop an opinion of value. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision. For this study period, there were three commercial sales profiled for the entire county. The commercial class of property is cyclically inspected and reappraised; the history chart indicates that commercial property values have increased nearly 2.5% per year over the past ten years, supporting that the county adjusts values with the market.

The movement of the County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report, reflects less than a 1% change to the class, which confirm the reported assessment actions that very little assessment actions were completed outside of pick-up work.

Equalization and Quality of Assessment

When reviewing the statistics, it is evident that the county does not have a volume of sales that would deem the statistics reliable. However, the assessment practice review and evaluation of the general movement of assessed values relative to the market indicate that the county has uniformly valued the commercial class of property. The quality of assessment for the commercial property class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
20	2	97.10	97.10	96.59	02.80	100.53
30	1	87.67	87.67	87.67	00.00	100.00
____ALL____	3	94.38	93.96	89.52	04.29	104.96

Level of Value

Based on the analysis of all available information, Stanton County has achieved the statutory level of value of 100% for the commercial class of property.

2019 Agricultural Correlation for Stanton County

Assessment Actions

The Stanton County Assessor continually verifies sales along with updating land use in the agricultural class of property. The reappraisal project focused on inspection of the rural parcels and is on time to complete the reappraisal for the 2020 assessment year. A sales analysis was completed on agricultural land and adjustments were made. The irrigated land values were reduced approximately 5% and the dryland values were reduced approximately 8-10%. The county analyzed the values they currently had for the Conservation Reserve Program (CRP) and increased the CRP values so that they are comparable to other counties.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the agricultural class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to ensure the county is submitting all transfer statements. The Form 521 is completed accurately and timely. The Stanton County Assessor submits the supplemental information monthly. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales are in the sales file.

Review of the current Market Area determined that one area is sufficient based on the market in the county. The process for the agricultural land values were discussed to determine land use verification and improvement assessments. The county assessor is current with the six-year inspection and review cycle and is currently in the middle of a reappraisal of the rural homes and outbuildings.

The county assessor believes that the assessment process can be explained to a taxpayer, but does not currently have a formal written methodology.

Description of Analysis

There is one market area within Stanton County; the county assessor has not seen sufficient, consistent information to justify the development of multiple market areas.

The calculated statistical profile shows that both the median and mean are within the acceptable range; the weighted mean is only slightly high. The COD is low at 11%, supporting the use of the median as an indicator of the level of value.

2019 Agricultural Correlation for Stanton County

An analysis was studied of the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. Only the dryland MLU has a sufficient number of sales, and has a median that fell in the acceptable range.

The irrigated land sample has four sales and though it is not representative of the irrigated land, Stanton County Values are similar to the bordering counties and considered acceptable. The grassland sales are also limited, but comparison of the values with adjoining counties suggests that the values are reasonable.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. The county is in the middle of a reappraisal of the rural and agricultural improvements and plans to implement the results in 2020.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Stanton County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of the agricultural land in Stanton County adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	72.02	72.47	76.37	06.73	94.89
1	4	72.02	72.47	76.37	06.73	94.89
<u> Dry </u>						
County	19	71.68	74.86	75.98	11.83	98.53
1	19	71.68	74.86	75.98	11.83	98.53
<u> Grass </u>						
County	1	95.09	95.09	95.09	00.00	100.00
1	1	95.09	95.09	95.09	00.00	100.00
<u> ALL </u>	28	71.64	74.64	75.51	11.56	98.85

Level of Value

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

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	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, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Stanton County

Residential Real Property - Current

Number of Sales	127	Median	92.07
Total Sales Price	\$18,961,077	Mean	91.87
Total Adj. Sales Price	\$18,961,077	Wgt. Mean	91.92
Total Assessed Value	\$17,429,370	Average Assessed Value of the Base	\$113,205
Avg. Adj. Sales Price	\$149,300	Avg. Assessed Value	\$137,239

Confidence Interval - Current

95% Median C.I	89.19 to 94.84
95% Wgt. Mean C.I	89.59 to 94.25
95% Mean C.I	89.52 to 94.22
% of Value of the Class of all Real Property Value in the County	18.15
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	7.03

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	97	94	93.74
2017	93	94	94.01
2016	105	94	93.95
2015	126	94	93.94

2019 Commission Summary for Stanton County

Commercial Real Property - Current

Number of Sales	3	Median	94.38
Total Sales Price	\$195,500	Mean	93.96
Total Adj. Sales Price	\$195,500	Wgt. Mean	89.52
Total Assessed Value	\$175,015	Average Assessed Value of the Base	\$274,558
Avg. Adj. Sales Price	\$65,167	Avg. Assessed Value	\$58,338

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	78.83 to 109.09
% of Value of the Class of all Real Property Value in the County	3.52
% of Records Sold in the Study Period	1.71
% of Value Sold in the Study Period	0.36

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	2	100	91.03
2017	3	100	87.67
2016	3	100	60.88
2015	3	100	60.88

84 Stanton
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 127
 Total Sales Price : 18,961,077
 Total Adj. Sales Price : 18,961,077
 Total Assessed Value : 17,429,370
 Avg. Adj. Sales Price : 149,300
 Avg. Assessed Value : 137,239

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 92
 COD : 11.05
 PRD : 99.95

COV : 14.68
 STD : 13.49
 Avg. Abs. Dev : 10.17
 MAX Sales Ratio : 127.63
 MIN Sales Ratio : 44.36

95% Median C.I. : 89.19 to 94.84
 95% Wgt. Mean C.I. : 89.59 to 94.25
 95% Mean C.I. : 89.52 to 94.22

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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-16 To 31-DEC-16	13	100.18	99.64	98.81	07.20	100.84	83.86	121.42	91.87 to 105.96	124,946	123,455	
01-JAN-17 To 31-MAR-17	9	99.63	102.91	101.91	07.19	100.98	88.43	124.98	94.87 to 114.53	149,044	151,889	
01-APR-17 To 30-JUN-17	18	90.23	94.64	94.55	11.17	100.10	76.00	122.71	85.04 to 104.86	160,592	151,834	
01-JUL-17 To 30-SEP-17	18	92.00	90.28	90.81	09.41	99.42	69.85	103.94	83.58 to 98.34	190,064	172,594	
01-OCT-17 To 31-DEC-17	14	91.90	92.40	91.87	12.23	100.58	66.57	127.63	77.14 to 108.44	153,307	140,844	
01-JAN-18 To 31-MAR-18	14	92.94	92.30	88.55	09.58	104.23	67.16	109.32	84.24 to 101.71	125,289	110,946	
01-APR-18 To 30-JUN-18	21	86.38	85.46	86.38	11.87	98.93	61.66	121.86	77.03 to 94.68	143,837	124,252	
01-JUL-18 To 30-SEP-18	20	89.74	86.86	89.89	10.78	96.63	44.36	110.10	82.92 to 94.33	138,133	124,171	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	58	97.24	95.69	94.98	09.58	100.75	69.85	124.98	91.87 to 100.18	159,957	151,924	
01-OCT-17 To 30-SEP-18	69	89.23	88.66	88.99	11.48	99.63	44.36	127.63	85.86 to 92.90	140,342	124,895	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	59	92.67	94.04	93.66	10.97	100.41	66.57	127.63	89.23 to 98.34	166,093	155,568	
<u>ALL</u>	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	2	92.33	92.33	91.80	03.40	100.58	89.19	95.47	N/A	420,950	386,420	
5	11	92.19	93.97	93.14	13.20	100.89	71.24	122.71	73.85 to 121.86	286,541	266,874	
10	11	96.04	86.02	84.68	14.43	101.58	44.36	104.37	65.11 to 101.81	50,791	43,010	
15	10	91.70	86.93	88.70	14.06	98.00	61.66	113.60	67.16 to 100.71	231,978	205,760	
20	39	91.55	90.38	90.37	12.00	100.01	64.39	112.71	84.06 to 98.70	120,305	108,717	
30	54	92.59	94.62	93.96	08.72	100.70	77.03	127.63	89.23 to 96.29	136,979	128,709	
<u>ALL</u>	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	
06												
07												
<u>ALL</u>	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	

84 Stanton
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 127
 Total Sales Price : 18,961,077
 Total Adj. Sales Price : 18,961,077
 Total Assessed Value : 17,429,370
 Avg. Adj. Sales Price : 149,300
 Avg. Assessed Value : 137,239

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 92
 COD : 11.05
 PRD : 99.95

COV : 14.68
 STD : 13.49
 Avg. Abs. Dev : 10.17
 MAX Sales Ratio : 127.63
 MIN Sales Ratio : 44.36

95% Median C.I. : 89.19 to 94.84
 95% Wgt. Mean C.I. : 89.59 to 94.25
 95% Mean C.I. : 89.52 to 94.22

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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	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	7,200	7,175	
Less Than 30,000	4	80.22	76.11	69.59	27.10	109.37	44.36	99.65	N/A	21,775	15,153	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	
Greater Than 14,999	126	91.98	91.81	91.92	11.08	99.88	44.36	127.63	89.19 to 94.68	150,428	138,271	
Greater Than 29,999	123	92.07	92.38	92.02	10.64	100.39	61.66	127.63	89.23 to 94.68	153,447	141,209	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	7,200	7,175	
15,000 TO 29,999	3	64.39	68.26	66.88	26.76	102.06	44.36	96.04	N/A	26,633	17,812	
30,000 TO 59,999	7	104.37	99.79	98.60	07.17	101.21	84.46	109.32	84.46 to 109.32	41,929	41,341	
60,000 TO 99,999	16	91.31	90.10	90.30	13.49	99.78	65.11	127.63	76.89 to 101.81	82,781	74,751	
100,000 TO 149,999	60	91.05	90.90	90.31	10.14	100.65	61.66	124.98	86.56 to 94.54	128,939	116,442	
150,000 TO 249,999	26	98.13	95.84	95.79	08.96	100.05	71.24	121.86	87.62 to 100.85	179,204	171,661	
250,000 TO 499,999	14	91.70	91.24	91.22	09.08	100.02	67.16	122.71	85.21 to 98.34	347,168	316,687	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	127	92.07	91.87	91.92	11.05	99.95	44.36	127.63	89.19 to 94.84	149,300	137,239	

84 Stanton
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 3
Total Sales Price : 195,500
Total Adj. Sales Price : 195,500
Total Assessed Value : 175,015
Avg. Adj. Sales Price : 65,167
Avg. Assessed Value : 58,338

MEDIAN : 94
WGT. MEAN : 90
MEAN : 94
COD : 04.29
PRD : 104.96

COV : 06.48
STD : 06.09
Avg. Abs. Dev : 04.05
MAX Sales Ratio : 99.82
MIN Sales Ratio : 87.67

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 78.83 to 109.09

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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-15 To 31-DEC-15	1	94.38	94.38	94.38	00.00	100.00	94.38	94.38	N/A	24,000	22,650
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	99.82	99.82	99.82	00.00	100.00	99.82	99.82	N/A	16,500	16,470
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	2	91.03	91.03	88.57	03.69	102.78	87.67	94.38	N/A	89,500	79,273
01-OCT-16 To 30-SEP-17											
01-OCT-17 To 30-SEP-18	1	99.82	99.82	99.82	00.00	100.00	99.82	99.82	N/A	16,500	16,470
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
01-JAN-17 To 31-DEC-17											
<u>ALL</u>	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
20	2	97.10	97.10	96.59	02.80	100.53	94.38	99.82	N/A	20,250	19,560
30	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
<u>ALL</u>	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338

84 Stanton
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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Avg. Assessed Value : 58,338

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WGT. MEAN : 90
MEAN : 94
COD : 04.29
PRD : 104.96

COV : 06.48
STD : 06.09
Avg. Abs. Dev : 04.05
MAX Sales Ratio : 99.82
MIN Sales Ratio : 87.67

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 78.83 to 109.09

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338
04											
<u>ALL</u>	<u>3</u>	<u>94.38</u>	<u>93.96</u>	<u>89.52</u>	<u>04.29</u>	<u>104.96</u>	<u>87.67</u>	<u>99.82</u>	<u>N/A</u>	<u>65,167</u>	<u>58,338</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	97.10	97.10	96.59	02.80	100.53	94.38	99.82	N/A	20,250	19,560
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338
Greater Than 14,999	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338
Greater Than 29,999	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	97.10	97.10	96.59	02.80	100.53	94.38	99.82	N/A	20,250	19,560
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>3</u>	<u>94.38</u>	<u>93.96</u>	<u>89.52</u>	<u>04.29</u>	<u>104.96</u>	<u>87.67</u>	<u>99.82</u>	<u>N/A</u>	<u>65,167</u>	<u>58,338</u>

84 Stanton
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 3
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 Total Adj. Sales Price : 195,500
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 Avg. Adj. Sales Price : 65,167
 Avg. Assessed Value : 58,338

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 94
 COD : 04.29
 PRD : 104.96

COV : 06.48
 STD : 06.09
 Avg. Abs. Dev : 04.05
 MAX Sales Ratio : 99.82
 MIN Sales Ratio : 87.67

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 78.83 to 109.09

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	99.82	99.82	99.82	00.00	100.00	99.82	99.82	N/A	16,500	16,470
344	1	94.38	94.38	94.38	00.00	100.00	94.38	94.38	N/A	24,000	22,650
434	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
<u>ALL</u>	3	94.38	93.96	89.52	04.29	104.96	87.67	99.82	N/A	65,167	58,338

84 Stanton
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 28
Total Sales Price : 21,818,776
Total Adj. Sales Price : 21,818,776
Total Assessed Value : 16,474,880
Avg. Adj. Sales Price : 779,242
Avg. Assessed Value : 588,389

MEDIAN : 72
WGT. MEAN : 76
MEAN : 75
COD : 11.56
PRD : 98.85

COV : 15.33
STD : 11.44
Avg. Abs. Dev : 08.28
MAX Sales Ratio : 110.16
MIN Sales Ratio : 60.53

95% Median C.I. : 67.27 to 78.99
95% Wgt. Mean C.I. : 69.42 to 81.60
95% Mean C.I. : 70.20 to 79.08

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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-15 To 31-DEC-15	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	336,435	229,340
01-JAN-16 To 31-MAR-16	3	66.72	70.49	70.30	06.61	100.27	65.76	78.99	N/A	822,817	578,407
01-APR-16 To 30-JUN-16	1	60.93	60.93	60.93	00.00	100.00	60.93	60.93	N/A	560,000	341,200
01-JUL-16 To 30-SEP-16	1	68.00	68.00	68.00	00.00	100.00	68.00	68.00	N/A	520,000	353,590
01-OCT-16 To 31-DEC-16	1	66.45	66.45	66.45	00.00	100.00	66.45	66.45	N/A	337,000	223,935
01-JAN-17 To 31-MAR-17	2	67.68	67.68	67.72	10.56	99.94	60.53	74.83	N/A	1,015,890	687,918
01-APR-17 To 30-JUN-17	5	73.34	75.34	72.88	08.97	103.38	66.05	94.27	N/A	444,278	323,777
01-JUL-17 To 30-SEP-17	1	74.31	74.31	74.31	00.00	100.00	74.31	74.31	N/A	480,000	356,675
01-OCT-17 To 31-DEC-17	5	79.81	78.46	76.56	09.47	102.48	65.75	95.09	N/A	1,252,823	959,218
01-JAN-18 To 31-MAR-18	5	71.68	79.90	84.99	17.55	94.01	65.18	110.16	N/A	934,174	793,965
01-APR-18 To 30-JUN-18	3	83.66	78.89	76.44	07.29	103.21	67.36	85.65	N/A	642,911	491,428
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	6	67.36	68.10	68.45	05.39	99.49	60.93	78.99	60.93 to 78.99	647,481	443,225
01-OCT-16 To 30-SEP-17	9	73.34	72.54	70.52	08.34	102.86	60.53	94.27	66.05 to 74.83	563,352	397,259
01-OCT-17 To 30-SEP-18	13	79.81	79.11	79.61	12.63	99.37	65.18	110.16	67.27 to 85.65	989,517	787,708
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	6	66.59	67.81	68.30	05.15	99.28	60.93	78.99	60.93 to 78.99	647,575	442,324
01-JAN-17 To 31-DEC-17	13	73.86	75.28	74.09	09.57	101.61	60.53	95.09	66.05 to 80.06	845,945	626,730
<u>ALL</u>	28	71.64	74.64	75.51	11.56	98.85	60.53	110.16	67.27 to 78.99	779,242	588,389

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	71.64	74.64	75.51	11.56	98.85	60.53	110.16	67.27 to 78.99	779,242	588,389
<u>ALL</u>	28	71.64	74.64	75.51	11.56	98.85	60.53	110.16	67.27 to 78.99	779,242	588,389

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	10	67.68	69.94	70.10	06.87	99.77	60.93	80.06	65.18 to 78.99	746,601	523,374
1	10	67.68	69.94	70.10	06.87	99.77	60.93	80.06	65.18 to 78.99	746,601	523,374
<u>ALL</u>	28	71.64	74.64	75.51	11.56	98.85	60.53	110.16	67.27 to 78.99	779,242	588,389

84 Stanton
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 28
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 Total Assessed Value : 16,474,880
 Avg. Adj. Sales Price : 779,242
 Avg. Assessed Value : 588,389

MEDIAN : 72
 WGT. MEAN : 76
 MEAN : 75
 COD : 11.56
 PRD : 98.85

COV : 15.33
 STD : 11.44
 Avg. Abs. Dev : 08.28
 MAX Sales Ratio : 110.16
 MIN Sales Ratio : 60.53

95% Median C.I. : 67.27 to 78.99
 95% Wgt. Mean C.I. : 69.42 to 81.60
 95% Mean C.I. : 70.20 to 79.08

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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
_____Irrigated_____											
County	4	72.02	72.47	76.37	06.73	94.89	66.05	79.81	N/A	1,389,855	1,061,369
1	4	72.02	72.47	76.37	06.73	94.89	66.05	79.81	N/A	1,389,855	1,061,369
_____Dry_____											
County	19	71.68	74.86	75.98	11.83	98.53	60.53	110.16	67.27 to 80.06	707,719	537,695
1	19	71.68	74.86	75.98	11.83	98.53	60.53	110.16	67.27 to 80.06	707,719	537,695
_____Grass_____											
County	1	95.09	95.09	95.09	00.00	100.00	95.09	95.09	N/A	105,000	99,840
1	1	95.09	95.09	95.09	00.00	100.00	95.09	95.09	N/A	105,000	99,840
_____ALL_____											
	28	71.64	74.64	75.51	11.56	98.85	60.53	110.16	67.27 to 78.99	779,242	588,389

Stanton County 2019 Average Acre Value Comparison

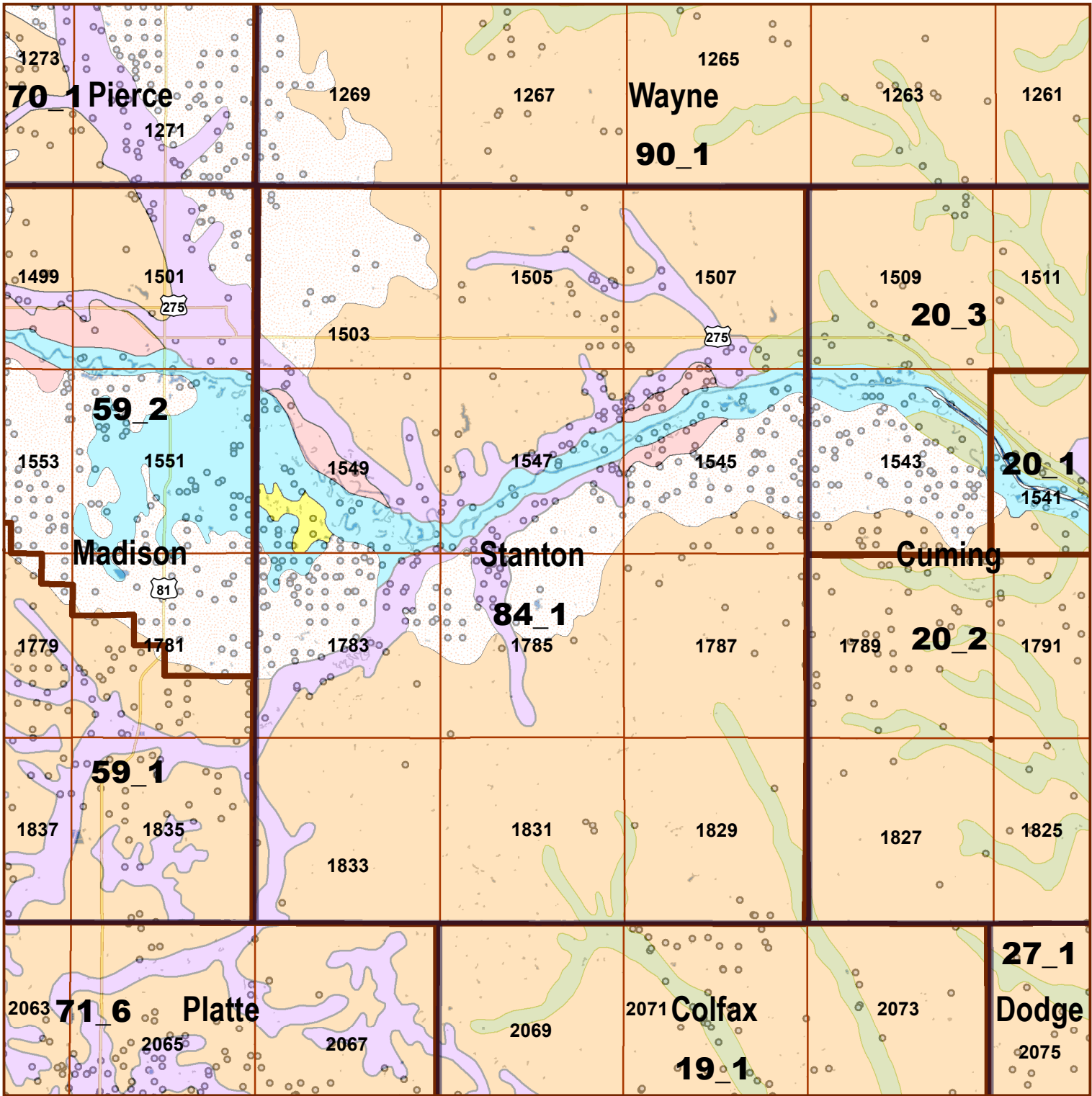
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	5700	5700	5700	5680	5235	4960	4405	4000	5282
Colfax	1	6575	6250	6150	6050	5559	5500	5216	4975	5958
Cuming	2	7037	7031	6676	6615	6162	6148	5192	5224	6608
Cuming	3	6093	6098	5751	5745	5109	5050	4276	4260	5492
Madison	1	6954	6613	6173	5867	5536	5313	4296	3575	5929
Pierce	1	5557	5364	5025	4935	4849	4325	3743	3543	4749
Platte	6	8669	8150	7378	6957	6680	6260	5840	5210	7213
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	5801

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	5060	5060	5060	4830	4129	4117	4030	3800	4406
Colfax	1	5832	5744	5548	5449	5230	5027	4689	4314	5262
Cuming	2	6724	6724	6335	6333	5835	5833	4895	4895	6132
Cuming	3	5800	5800	5301	5404	4929	4869	3973	4005	5218
Madison	1	5858	5690	5294	5011	4715	4491	3492	2675	5001
Pierce	1	4910	4760	4480	4275	3715	3459	2505	2190	3952
Platte	6	7296	6950	6298	6048	5800	5249	4350	3300	5911
Wayne	1	5700	5650	5550	5450	5290	4750	4180	3895	5174

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	2100	2075	2025	1950	1508	1288	1261	1386	1489
Colfax	1	2335	2335	2200	2200	1970	2050	1752	1800	2042
Cuming	2	2545	2523	2305	2212	1942	1942	1836	1845	2217
Cuming	3	2546	2503	2292	2127	1872	1681	1527	1822	2013
Madison	1	2250	2150	2050	2000	1896	1875	1548	1396	1845
Pierce	1	2275	2105	2050	1920	1855	1579	1550	1375	1650
Platte	6	1593	1600	1492	1507	1450	1447	1375	1360	1446
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	1906

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	2882	190	190
Colfax	1	4680	1479	150
Cuming	2	5189	1103	125
Cuming	3	3909	1059	125
Madison	1	3442	733	150
Pierce	1	3389	813	50
Platte	6	3439	1318	100
Wayne	1	4948	n/a	200

Source: 2019 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.



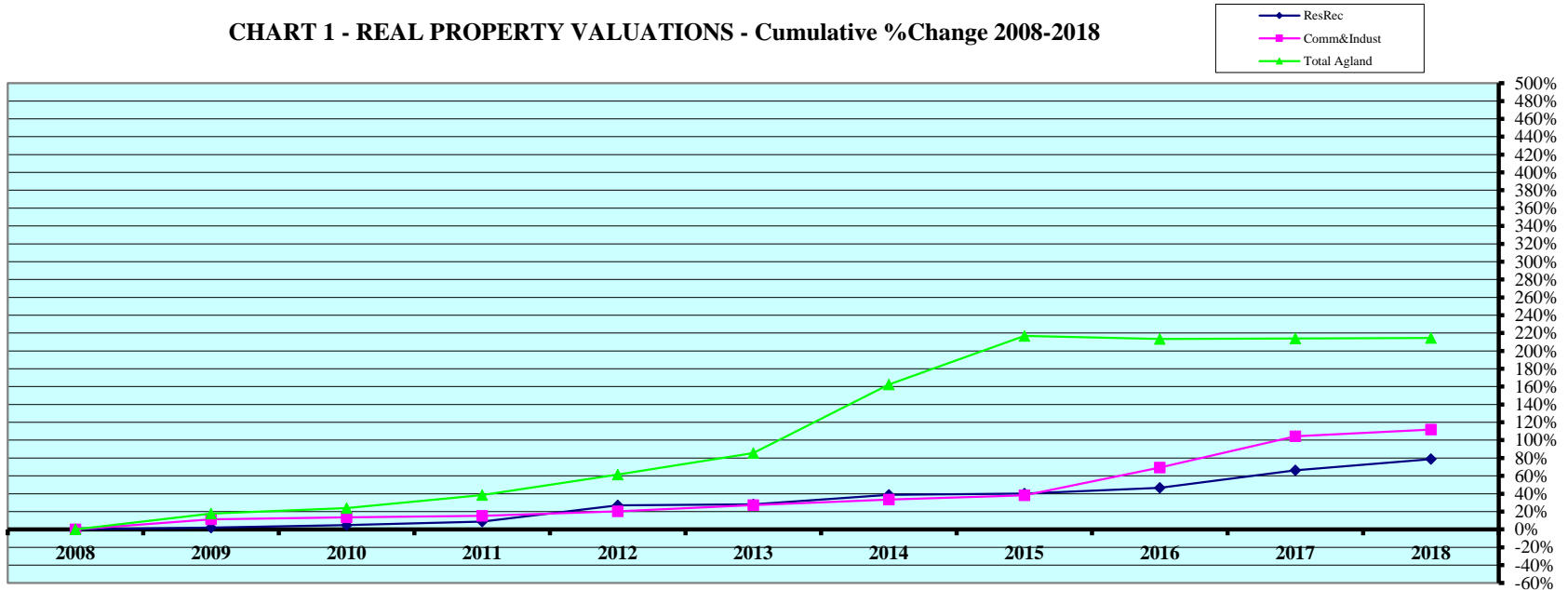
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Stanton County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	136,315,820	--	--	--	22,518,440	--	--	--	327,449,090	--	--	--
2009	139,012,440	2,696,620	1.98%	1.98%	25,052,395	2,533,955	11.25%	11.25%	385,278,735	57,829,645	17.66%	17.66%
2010	142,918,765	3,906,325	2.81%	4.84%	25,573,760	521,365	2.08%	13.57%	405,870,550	20,591,815	5.34%	23.95%
2011	148,085,835	5,167,070	3.62%	8.63%	25,949,190	375,430	1.47%	15.24%	453,302,850	47,432,300	11.69%	38.43%
2012	172,938,195	24,852,360	16.78%	26.87%	27,054,215	1,105,025	4.26%	20.14%	528,517,590	75,214,740	16.59%	61.40%
2013	174,790,785	1,852,590	1.07%	28.22%	28,658,790	1,604,575	5.93%	27.27%	607,356,545	78,838,955	14.92%	85.48%
2014	189,115,745	14,324,960	8.20%	38.73%	30,028,335	1,369,545	4.78%	33.35%	859,110,420	251,753,875	41.45%	162.36%
2015	191,119,740	2,003,995	1.06%	40.20%	31,132,740	1,104,405	3.68%	38.25%	1,037,426,595	178,316,175	20.76%	216.82%
2016	199,786,610	8,666,870	4.53%	46.56%	38,153,275	7,020,535	22.55%	69.43%	1,026,443,315	-10,983,280	-1.06%	213.47%
2017	226,468,925	26,682,315	13.36%	66.14%	45,980,885	7,827,610	20.52%	104.19%	1,027,965,410	1,522,095	0.15%	213.93%
2018	243,608,480	17,139,555	7.57%	78.71%	47,704,940	1,724,055	3.75%	111.85%	1,029,505,025	1,539,615	0.15%	214.40%

Rate Annual %chg: Residential & Recreational **5.98%** Commercial & Industrial **7.80%** Agricultural Land **12.14%**

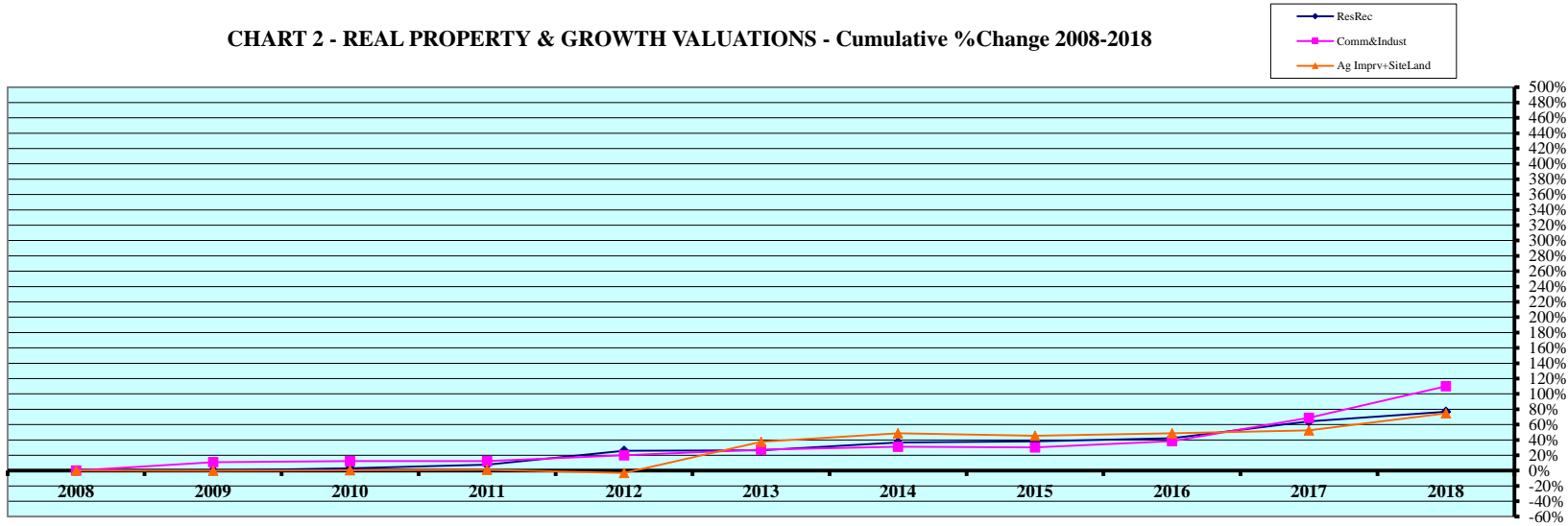
Cnty# **84**
County **STANTON**

CHART 1

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	136,315,820	3,034,505	2.23%	133,281,315	--	--	22,518,440	2,108,350	9.36%	20,410,090	--	--
2009	139,012,440	2,702,450	1.94%	136,309,990	0.00%	0.00%	25,052,395	90,450	0.36%	24,961,945	10.85%	10.85%
2010	142,918,765	2,572,345	1.80%	140,346,420	0.96%	2.96%	25,573,760	275,000	1.08%	25,298,760	0.98%	12.35%
2011	148,085,835	1,068,235	0.72%	147,017,600	2.87%	7.85%	25,949,190	666,505	2.57%	25,282,685	-1.14%	12.28%
2012	172,938,195	1,404,135	0.81%	171,534,060	15.83%	25.84%	27,054,215	25,080	0.09%	27,029,135	4.16%	20.03%
2013	174,790,785	2,625,110	1.50%	172,165,675	-0.45%	26.30%	28,658,790	0	0.00%	28,658,790	5.93%	27.27%
2014	189,115,745	2,927,805	1.55%	186,187,940	6.52%	36.59%	30,028,335	475,165	1.58%	29,553,170	3.12%	31.24%
2015	191,119,740	2,721,635	1.42%	188,398,105	-0.38%	38.21%	31,132,740	1,792,930	5.76%	29,339,810	-2.29%	30.29%
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	42.16%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	38.45%
2017	226,468,925	2,847,300	1.26%	223,621,625	11.93%	64.05%	45,980,885	7,978,705	17.35%	38,002,180	-0.40%	68.76%
2018	243,608,480	2,653,580	1.09%	240,954,900	6.40%	76.76%	47,704,940	419,720	0.88%	47,285,220	2.84%	109.98%
Rate Ann%chg	5.98%						7.80%					
							C & I w/o growth					
							2.42%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	31,656,990	20,305,035	51,962,025	1,392,895	2.68%	50,569,130	--	--
2009	32,440,250	20,999,190	53,439,440	1,621,930	3.04%	51,817,510	-0.28%	-0.28%
2010	32,214,430	20,848,155	53,062,585	950,440	1.79%	52,112,145	-2.48%	0.29%
2011	32,561,270	21,341,425	53,902,695	1,361,920	2.53%	52,540,775	-0.98%	1.11%
2012	31,591,450	21,573,235	53,164,685	2,816,000	5.30%	50,348,685	-6.59%	-3.10%
2013	45,110,995	27,891,310	73,002,305	1,485,245	2.03%	71,517,060	34.52%	37.63%
2014	46,268,270	31,530,090	77,798,360	596,910	0.77%	77,201,450	5.75%	48.57%
2015	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	75,570,400	-2.86%	45.43%
2016	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	77,262,815	0.31%	48.69%
2017	47,689,460	33,415,810	81,105,270	1,831,945	2.26%	79,273,325	-0.69%	52.56%
2018	50,364,145	49,927,025	100,291,170	9,524,495	9.50%	90,766,675	11.91%	74.68%
Rate Ann%chg	4.75%	9.41%	6.80%	Ag Imprv+Site w/o growth			3.86%	

(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.

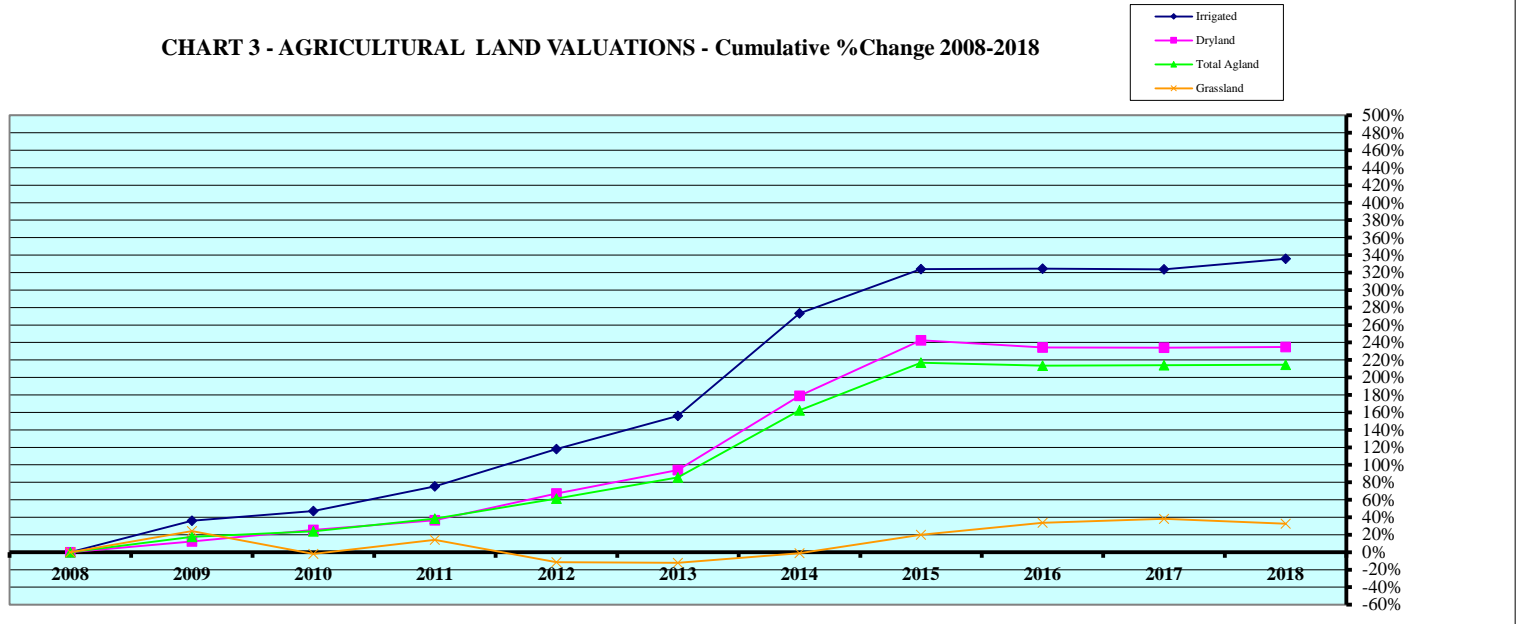
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	84
County	STANTON

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	47,217,960	--	--	--	223,847,780	--	--	--	55,103,030	--	--	--
2009	64,177,490	16,959,530	35.92%	35.92%	251,299,925	27,452,145	12.26%	12.26%	68,417,460	13,314,430	24.16%	24.16%
2010	69,520,360	5,342,870	8.33%	47.23%	280,981,890	29,681,965	11.81%	25.52%	53,993,250	-14,424,210	-21.08%	-2.01%
2011	82,760,245	13,239,885	19.04%	75.27%	305,645,770	24,663,880	8.78%	36.54%	62,826,950	8,833,700	16.36%	14.02%
2012	102,929,495	20,169,250	24.37%	117.99%	373,854,815	68,209,045	22.32%	67.01%	48,753,315	-14,073,635	-22.40%	-11.52%
2013	120,855,160	17,925,665	17.42%	155.95%	434,456,435	60,601,620	16.21%	94.09%	48,414,450	-338,865	-0.70%	-12.14%
2014	176,302,385	55,447,225	45.88%	273.38%	624,617,245	190,160,810	43.77%	179.04%	54,479,205	6,064,755	12.53%	-1.13%
2015	200,162,430	23,860,045	13.53%	323.91%	766,750,080	142,132,835	22.76%	242.53%	66,031,380	11,552,175	21.20%	19.83%
2016	200,390,195	227,765	0.11%	324.39%	748,125,410	-18,624,670	-2.43%	234.21%	73,628,750	7,597,370	11.51%	33.62%
2017	200,051,175	-339,020	-0.17%	323.68%	747,565,970	-559,440	-0.07%	233.96%	76,159,790	2,531,040	3.44%	38.21%
2018	205,772,850	5,721,675	2.86%	335.79%	749,423,630	1,857,660	0.25%	234.79%	73,071,625	-3,088,165	-4.05%	32.61%

Rate Ann.%chg: Irrigated 15.86% Dryland 12.84% Grassland 2.86%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	1,280,320	--	--	--	0	--	--	--	327,449,090	--	--	--
2009	1,383,860	103,540	8.09%	8.09%	0	0			385,278,735	57,829,645	17.66%	17.66%
2010	1,375,050	-8,810	-0.64%	7.40%	0	0			405,870,550	20,591,815	5.34%	23.95%
2011	2,069,885	694,835	50.53%	61.67%	0	0			453,302,850	47,432,300	11.69%	38.43%
2012	776,945	-1,292,940	-62.46%	-39.32%	2,203,020	2,203,020			528,517,590	75,214,740	16.59%	61.40%
2013	726,395	-50,550	-6.51%	-43.26%	2,904,105	701,085	31.82%		607,356,545	78,838,955	14.92%	85.48%
2014	759,340	32,945	4.54%	-40.69%	2,952,245	48,140	1.66%		859,110,420	251,753,875	41.45%	162.36%
2015	990,070	230,730	30.39%	-22.67%	3,492,635	540,390	18.30%		1,037,426,595	178,316,175	20.76%	216.82%
2016	1,034,440	44,370	4.48%	-19.20%	3,264,520	-228,115	-6.53%		1,026,443,315	-10,983,280	-1.06%	213.47%
2017	1,051,800	17,360	1.68%	-17.85%	3,136,675	-127,845	-3.92%		1,027,965,410	1,522,095	0.15%	213.93%
2018	807,035	-244,765	-23.27%	-36.97%	429,885	-2,706,790	-86.29%		1,029,505,025	1,539,615	0.15%	214.40%

Cnty# 84
County STANTON

Rate Ann.%chg: Total Agric Land 12.14%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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
2008	47,228,290	31,299	1,509			223,939,815	156,056	1,435			55,168,610	58,951	936		
2009	64,003,030	31,525	2,030	34.55%	34.55%	251,687,810	155,959	1,614	12.46%	12.46%	68,880,750	58,831	1,171	25.11%	25.11%
2010	68,689,195	31,860	2,156	6.19%	42.88%	281,358,730	155,450	1,810	12.16%	26.13%	54,205,995	58,236	931	-20.50%	-0.54%
2011	82,826,285	32,378	2,558	18.65%	69.53%	306,265,920	155,309	1,972	8.95%	37.42%	62,599,070	57,717	1,085	16.52%	15.89%
2012	103,570,530	35,257	2,938	14.84%	94.68%	374,673,130	161,378	2,322	17.74%	61.79%	48,825,225	46,644	1,047	-3.49%	11.85%
2013	120,481,750	35,658	3,379	15.02%	123.92%	435,287,015	160,169	2,718	17.05%	89.38%	48,658,650	45,012	1,081	3.27%	15.51%
2014	175,683,895	35,910	4,892	44.79%	224.22%	625,951,115	159,833	3,916	44.10%	172.91%	54,418,385	44,767	1,216	12.45%	29.89%
2015	199,540,835	36,046	5,536	13.15%	266.86%	769,288,060	159,632	4,819	23.05%	235.83%	65,793,945	44,765	1,470	20.91%	57.05%
2016	200,662,780	36,275	5,532	-0.07%	266.59%	750,013,255	155,186	4,833	0.29%	236.79%	73,378,455	48,806	1,503	2.29%	60.66%
2017	200,678,290	36,281	5,531	-0.01%	266.56%	747,421,590	154,609	4,834	0.03%	236.88%	75,674,090	49,508	1,529	1.67%	63.33%
2018	205,857,940	37,222	5,531	-0.01%	266.52%	753,385,275	155,802	4,836	0.03%	236.97%	71,883,255	55,767	1,289	-15.67%	37.74%

Rate Annual %chg Average Value/Acre: 13.87%

12.92%

3.25%

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
2008	1,282,625	13,286	97			0	0				327,619,340	259,592	1,262		
2009	1,336,075	13,360	100	3.59%	3.59%	0	0				385,907,665	259,675	1,486	17.75%	17.75%
2010	1,387,420	13,874	100	0.00%	3.59%	0	0				405,641,340	259,419	1,564	5.22%	23.90%
2011	2,065,555	13,769	150	50.01%	55.40%	0	0				453,756,830	259,174	1,751	11.97%	38.72%
2012	740,065	4,931	150	0.04%	55.45%	2,186,585	8,375	261			529,995,535	256,585	2,066	17.98%	63.67%
2013	765,510	5,101	150	-0.01%	55.44%	2,876,405	10,291	280	7.05%		608,069,330	256,230	2,373	14.89%	88.04%
2014	739,150	4,926	150	0.00%	55.44%	2,872,155	10,276	280	0.00%		859,664,700	255,711	3,362	41.66%	166.38%
2015	969,715	5,103	190	26.62%	96.83%	3,500,985	10,156	345	23.33%		1,039,093,540	255,702	4,064	20.88%	221.99%
2016	1,035,890	5,452	190	0.00%	96.82%	3,473,075	10,085	344	-0.10%		1,028,563,455	255,804	4,021	-1.05%	218.60%
2017	1,051,210	5,531	190	0.02%	96.85%	3,150,580	9,408	335	-2.76%		1,027,975,760	255,338	4,026	0.13%	219.00%
2018	796,845	4,193	190	0.01%	96.87%	431,430	2,259	191	-42.97%		1,032,354,745	255,242	4,045	0.46%	220.48%

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STANTON

Rate Annual %chg Average Value/Acre: 12.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 5,613	Value : 1,365,370,210	Growth 4,846,600	Sum Lines 17, 25, & 41
--	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	158	580,395	34	565,350	84	1,084,205	276	2,229,950	
02. Res Improve Land	689	4,012,555	631	14,009,300	478	23,818,720	1,798	41,840,575	
03. Res Improvements	719	55,679,240	710	73,059,685	484	74,995,650	1,913	203,734,575	
04. Res Total	877	60,272,190	744	87,634,335	568	99,898,575	2,189	247,805,100	2,254,040
% of Res Total	40.06	24.32	33.99	35.36	25.95	40.31	39.00	18.15	46.51
05. Com UnImp Land	18	41,780	2	32,530	7	291,455	27	365,765	
06. Com Improve Land	104	623,385	13	214,945	18	1,126,540	135	1,964,870	
07. Com Improvements	105	15,646,990	13	2,579,025	24	6,090,370	142	24,316,385	
08. Com Total	123	16,312,155	15	2,826,500	31	7,508,365	169	26,647,020	139,470
% of Com Total	72.78	61.22	8.88	10.61	18.34	28.18	3.01	1.95	2.88
09. Ind UnImp Land	0	0	0	0	1	182,500	1	182,500	
10. Ind Improve Land	0	0	0	0	4	1,705,670	4	1,705,670	
11. Ind Improvements	0	0	0	0	5	19,512,400	5	19,512,400	
12. Ind Total	0	0	0	0	6	21,400,570	6	21,400,570	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.57	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	877	60,272,190	744	87,634,335	568	99,898,575	2,189	247,805,100	2,254,040
% of Res & Rec Total	40.06	24.32	33.99	35.36	25.95	40.31	39.00	18.15	46.51
Com & Ind Total	123	16,312,155	15	2,826,500	37	28,908,935	175	48,047,590	139,470
% of Com & Ind Total	70.29	33.95	8.57	5.88	21.14	60.17	3.12	3.52	2.88

17. Taxable Total	1,000	76,584,345	759	90,460,835	605	128,807,510	2,364	295,852,690	2,393,510
% of Taxable Total	42.30	25.89	32.11	30.58	25.59	43.54	42.12	21.67	49.39

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	99	22	198	319

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	13,965	0	0	2,460	723,155,780	2,461	723,169,745
28. Ag-Improved Land	0	0	0	0	729	254,523,655	729	254,523,655
29. Ag Improvements	0	0	0	0	788	91,824,120	788	91,824,120

30. Ag Total					3,249	1,069,517,520
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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	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	25.88	388,200	29	25.88	388,200	
32. HomeSite Improv Land	492	507.13	7,606,950	492	507.13	7,606,950	
33. HomeSite Improvements	508	0.00	46,752,445	508	0.00	46,752,445	588,675
34. HomeSite Total				537	533.01	54,747,595	
35. FarmSite UnImp Land	135	248.19	744,565	135	248.19	744,565	
36. FarmSite Improv Land	635	2,998.72	8,996,160	635	2,998.72	8,996,160	
37. FarmSite Improvements	722	0.00	45,071,675	722	0.00	45,071,675	1,864,415
38. FarmSite Total				857	3,246.91	54,812,400	
39. Road & Ditches	2,498	4,873.36	0	2,498	4,873.36	0	
40. Other- Non Ag Use	6	350.03	210,025	6	350.03	210,025	
41. Total Section VI				1,394	9,003.31	109,770,020	2,453,090

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	2,156,840	27	2,201.44	2,156,840

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	3,436.31	9.24%	19,586,975	9.97%	5,700.00
46. 1A	3,309.45	8.90%	18,863,845	9.61%	5,699.99
47. 2A1	6,343.44	17.06%	36,157,610	18.41%	5,700.00
48. 2A	4,417.76	11.88%	25,092,855	12.78%	5,680.00
49. 3A1	6,845.79	18.41%	35,837,720	18.25%	5,235.00
50. 3A	8,320.75	22.38%	41,270,880	21.01%	4,960.00
51. 4A1	3,829.59	10.30%	16,869,300	8.59%	4,404.99
52. 4A	677.55	1.82%	2,710,200	1.38%	4,000.00
53. Total	37,180.64	100.00%	196,389,385	100.00%	5,282.03
Dry					
54. 1D1	6,725.00	4.34%	34,028,535	4.99%	5,060.01
55. 1D	29,101.52	18.80%	147,253,700	21.59%	5,060.00
56. 2D1	13,273.10	8.57%	67,161,785	9.85%	5,059.99
57. 2D	4,431.88	2.86%	21,406,075	3.14%	4,830.02
58. 3D1	14,156.38	9.14%	58,450,660	8.57%	4,128.93
59. 3D	39,928.97	25.79%	164,398,230	24.10%	4,117.27
60. 4D1	44,125.66	28.50%	177,809,000	26.07%	4,029.61
61. 4D	3,061.04	1.98%	11,631,985	1.71%	3,800.01
62. Total	154,803.55	100.00%	682,139,970	100.00%	4,406.49
Grass					
63. 1G1	515.54	0.90%	1,233,445	1.54%	2,392.53
64. 1G	4,006.78	7.03%	7,818,790	9.78%	1,951.39
65. 2G1	5,874.93	10.31%	10,721,230	13.41%	1,824.91
66. 2G	2,477.01	4.35%	4,359,045	5.45%	1,759.80
67. 3G1	6,155.09	10.80%	9,564,530	11.96%	1,553.92
68. 3G	10,471.23	18.38%	14,519,225	18.15%	1,386.58
69. 4G1	15,550.44	27.29%	20,199,010	25.26%	1,298.93
70. 4G	11,928.79	20.94%	11,560,870	14.46%	969.16
71. Total	56,979.81	100.00%	79,976,145	100.00%	1,403.59
Irrigated Total					
Irrigated Total	37,180.64	14.55%	196,389,385	20.46%	5,282.03
Dry Total					
Dry Total	154,803.55	60.59%	682,139,970	71.07%	4,406.49
Grass Total					
Grass Total	56,979.81	22.30%	79,976,145	8.33%	1,403.59
72. Waste	4,249.43	1.66%	807,620	0.08%	190.05
73. Other	2,274.69	0.89%	434,380	0.05%	190.96
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	255,488.12	100.00%	959,747,500	100.00%	3,756.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	37,180.64	196,389,385	37,180.64	196,389,385
77. Dry Land	2.76	13,965	0.00	0	154,800.79	682,126,005	154,803.55	682,139,970
78. Grass	0.00	0	0.00	0	56,979.81	79,976,145	56,979.81	79,976,145
79. Waste	0.00	0	0.00	0	4,249.43	807,620	4,249.43	807,620
80. Other	0.00	0	0.00	0	2,274.69	434,380	2,274.69	434,380
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	2.76	13,965	0.00	0	255,485.36	959,733,535	255,488.12	959,747,500

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,180.64	14.55%	196,389,385	20.46%	5,282.03
Dry Land	154,803.55	60.59%	682,139,970	71.07%	4,406.49
Grass	56,979.81	22.30%	79,976,145	8.33%	1,403.59
Waste	4,249.43	1.66%	807,620	0.08%	190.05
Other	2,274.69	0.89%	434,380	0.05%	190.96
Exempt	0.00	0.00%	0	0.00%	0.00
Total	255,488.12	100.00%	959,747,500	100.00%	3,756.52

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 Norfolk	19	299,965	170	7,914,460	170	28,445,785	189	36,660,210	541,025
83.2 Norfolk V	13	341,550	0	0	0	0	13	341,550	0
83.3 Pilger	81	252,950	127	453,355	127	7,182,885	208	7,889,190	17,030
83.4 Rural	79	912,410	374	18,614,395	380	58,794,250	459	78,321,055	1,123,165
83.5 Rural V	1	15,450	0	0	0	0	1	15,450	0
83.6 Stanton	77	327,445	562	3,559,200	592	48,496,355	669	52,383,000	519,060
83.7 Wp	6	80,180	565	11,299,165	644	60,815,300	650	72,194,645	53,760
84 Residential Total	276	2,229,950	1,798	41,840,575	1,913	203,734,575	2,189	247,805,100	2,254,040

Schedule XII : Commercial 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>	
85.1	Pilger	12	18,140	14	113,865	15	9,258,295	27	9,390,300	0
85.2	Rural	8	473,955	24	2,874,240	31	26,579,520	39	29,927,715	0
85.3	Stanton	6	23,640	90	509,520	90	6,388,695	96	6,921,855	139,470
85.4	Wp	2	32,530	11	172,915	11	1,602,275	13	1,807,720	0
86	Commercial Total	28	548,265	139	3,670,540	147	43,828,785	175	48,047,590	139,470

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	298.00	0.72%	625,805	1.01%	2,100.02
88. 1G	2,838.93	6.83%	5,890,845	9.52%	2,075.02
89. 2G1	4,423.57	10.64%	8,957,860	14.48%	2,025.03
90. 2G	1,761.78	4.24%	3,435,595	5.55%	1,950.07
91. 3G1	4,724.90	11.37%	7,125,215	11.52%	1,508.01
92. 3G	7,893.87	18.99%	10,170,640	16.44%	1,288.42
93. 4G1	12,262.10	29.50%	15,462,870	24.99%	1,261.03
94. 4G	7,364.80	17.72%	10,206,875	16.50%	1,385.90
95. Total	41,567.95	100.00%	61,875,705	100.00%	1,488.54
CRP					
96. 1C1	186.90	3.32%	601,815	3.71%	3,219.98
97. 1C	564.91	10.02%	1,813,355	11.16%	3,209.99
98. 2C1	495.84	8.80%	1,581,775	9.74%	3,190.09
99. 2C	275.36	4.89%	839,870	5.17%	3,050.08
100. 3C1	783.94	13.91%	2,316,480	14.26%	2,954.92
101. 3C	1,467.24	26.04%	4,137,630	25.47%	2,820.01
102. 4C1	1,647.84	29.24%	4,424,425	27.24%	2,684.98
103. 4C	213.50	3.79%	527,350	3.25%	2,470.02
104. Total	5,635.53	100.00%	16,242,700	100.00%	2,882.20
Timber					
105. 1T1	30.64	0.31%	5,825	0.31%	190.11
106. 1T	602.94	6.17%	114,590	6.17%	190.05
107. 2T1	955.52	9.77%	181,595	9.78%	190.05
108. 2T	439.87	4.50%	83,580	4.50%	190.01
109. 3T1	646.25	6.61%	122,835	6.61%	190.07
110. 3T	1,110.12	11.36%	210,955	11.36%	190.03
111. 4T1	1,640.50	16.78%	311,715	16.78%	190.01
112. 4T	4,350.49	44.50%	826,645	44.50%	190.01
113. Total	9,776.33	100.00%	1,857,740	100.00%	190.02
<hr/>					
Grass Total	41,567.95	72.95%	61,875,705	77.37%	1,488.54
CRP Total	5,635.53	9.89%	16,242,700	20.31%	2,882.20
Timber Total	9,776.33	17.16%	1,857,740	2.32%	190.02
<hr/>					
114. Market Area Total	56,979.81	100.00%	79,976,145	100.00%	1,403.59

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

84 Stanton

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	243,608,480	247,805,100	4,196,620	1.72%	2,254,040	0.80%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	50,364,145	54,747,595	4,383,450	8.70%	588,675	7.53%
04. Total Residential (sum lines 1-3)	293,972,625	302,552,695	8,580,070	2.92%	2,842,715	1.95%
05. Commercial	26,304,370	26,647,020	342,650	1.30%	139,470	0.77%
06. Industrial	21,400,570	21,400,570	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	47,704,940	48,047,590	342,650	0.72%	139,470	0.43%
08. Ag-Farmsite Land, Outbuildings	49,717,000	54,812,400	5,095,400	10.25%	1,864,415	6.50%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	210,025	210,025	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	49,927,025	55,022,425	5,095,400	10.21%	1,864,415	6.47%
12. Irrigated	205,772,850	196,389,385	-9,383,465	-4.56%		
13. Dryland	749,423,630	682,139,970	-67,283,660	-8.98%		
14. Grassland	73,071,625	79,976,145	6,904,520	9.45%		
15. Wasteland	807,035	807,620	585	0.07%		
16. Other Agland	429,885	434,380	4,495	1.05%		
17. Total Agricultural Land	1,029,505,025	959,747,500	-69,757,525	-6.78%		
18. Total Value of all Real Property (Locally Assessed)	1,421,109,615	1,365,370,210	-55,739,405	-3.92%	4,846,600	-4.26%

2019 Assessment Survey for Stanton County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	2 Part Time
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$157,660.00
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$23,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$750.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$200.00
12.	Other miscellaneous funds:
	\$7,450.00
13.	Amount of last year's assessor's budget not used:
	\$10,782.42

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes. www.stanton.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks maintains software, office staff maintains the maps
8.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	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. Wayne Kubert/Industrial, Jeff Quist and William Kaiser/Commercial, and Tax Valuation Inc./Residential.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Must be certified in Real Estate Appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes, Tax Valuation Inc.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, values are calculated and recommended, then the final values implemented by the Assessor.

2019 Residential Assessment Survey for Stanton County

1.	Valuation data collection done by:																		
	Office Staff																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Pilger - Has a middle school, located south of Hwy. 275 one mile on Hwy. 15, approximate population of 215 and most of the south end is in a flood plain</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Rural - Any parcel not near a village or the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Woodland Park - All of the properties located in the Subdivision located east of Norfolk on Hwy 35.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels	5	Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision	10	Pilger - Has a middle school, located south of Hwy. 275 one mile on Hwy. 15, approximate population of 215 and most of the south end is in a flood plain	15	Rural - Any parcel not near a village or the city of Norfolk	20	Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk	25	Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels	30	Woodland Park - All of the properties located in the Subdivision located east of Norfolk on Hwy 35.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
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AG	Agricultural homes and outbuildings																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Correlation between cost and sales comparison																		
4.	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?																		
	Local market information within the valuation grouping develops the depreciation studies.																		
5.	Are individual depreciation tables developed for each valuation group?																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	Sales.																		
7.	How are rural residential site values developed?																		
	Sales, and compare to surrounding counties first acre value																		
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		

Current value of property divided by number of lots, develop the lot value by market as they are sold.

9.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2007	2015	2018	2015-2016
5	2007	2015	2018	2015-2016
10	2007	2015	2008	2015-2016
15	2007	2015	2018	2015-2016
20	2007	2015	2008	2016
25	2012	2015	2012	2015
30	2007	2015	2008	2015-2016
AG	2007	2007	2018	2012

N/A

2019 Commercial Assessment Survey for Stanton County

1.	Valuation data collection done by:																							
	Jeff Quist, William Kaiser, Wayne Kubert - Industrial																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pilger, small village, includes new and rebuilt businesses</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural and Woodland Park, located east of Norfolk on Hwy. 35.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pilger, small village, includes new and rebuilt businesses	5	Rural and Woodland Park, located east of Norfolk on Hwy. 35.	10	City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.												
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10	City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	Correlation between the cost and market approaches estimates commercial market values.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	No unique properties at this time.																							
4.	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?																							
	Yes, local market information is used to develop depreciation studies.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Sales methodology																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015-2016</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015-2016</td> </tr> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015-2016</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2015	2015	2015	2015-2016	5	2015	2015	2015	2015-2016	10	2015	2015	2015	2015-2016
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1	2015	2015	2015	2015-2016																				
5	2015	2015	2015	2015-2016																				
10	2015	2015	2015	2015-2016																				
	N/A																							

2019 Agricultural Assessment Survey for Stanton County

1.	Valuation data collection done by:							
	Office Staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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;">2015-16</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.	2015-16	
<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.	2015-16						
	N/A							
3.	Describe the process used to determine and monitor market areas.							
	Annual study completed on sales.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Through sales, questionnaires included with those sales, FSA certifications, FSA flight verification.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Nothing is identified as intensive use at this time.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Continue to rely on the Northeast area counties with like properties to determine value.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many special valuation applications are on file?							
	None							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							
	N/A							
8d.	Where is the influenced area located within the county?							

	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2018 Plan of Assessment
Stanton County
2019, 2020, 2021

Stanton County is located in Northeast Nebraska and is approximately 428 square miles in area. The county seat is Stanton, which is located twelve miles southeast of Norfolk, NE on Highway 24. The county is encompassed by Wayne, Cuming, Colfax, Platte and Madison counties. The City of Stanton has approximately 1,630 residents and the county population as a whole is 6,130.

The Stanton County Assessor's office consists of three employees: The Assessor, the deputy Assessor and one full time office clerk. The Assessor and Deputy have maintained Assessor certificates since 1978. The Assessor continues annual required educational classes to accumulate the required minimum sixty(60) credit hours per four(4) year term to keep the certification current. As to date the Assessor has 46.25 credit hours accumulated.

Our office strives to prepare and keep records that are accurate and complete, while continuing our efforts to provide the property owners with values that are fair and equitable.

Real property includes 2,214 parcels of residential, 6-industrial, 168-commercial, 327-exempt, 3,194- agricultural, and 27- Game and Parks. When the Abstract of Assessment for Real Property was filed with the Nebraska Department of Revenue, Property Assessment Division on March 15, 2018, the reported value was \$1,426,835,485.

Roughly 92% of the county constitutes agricultural land and is defined as follows:

- 37,221.55 acres irrigated 14.58%
- 155,802.27 acres dryland 61.04%
- 40,948.69 acres grassland 16.04%
- 4,192.73 acres wasteland 2.17%
- 5,071.64 acres CRP 1.99%
- 2,259.11 acres other .89%
- 9,746.27 acres timber 3.82%

In the fall of 2017 our office conducted a land review on the agricultural parcels by way of updated aerial photos. Land use was updated on several parcels and any value changes were included in the June 1, Change of Valuation Notices. In the last two years our office tried to develop a method of obtaining information which included contracts and land certification maps through the FSA office to help locate and identify government programs, namely CRP acres in our county. Through the process, letters had been mailed to all landowners requesting this information. Our return rate was low, but we were finally able to begin a process of classifying the properties in a more accurate way. We set up a spreadsheet with the start/ expiration dates of the contracts so that we are able to notify the owners that the

current contract is coming to an end and we again need copies of contracts if they are extended &/or recertified and then copies of certification maps if the land use is being changed. We are still looking for continued ways to promote the voluntary reporting of these types of programs, although our local FSA office has offered to direct their clients to our office when any type of land use change occurs.

Agricultural land values remained unchanged from from 2017 to 2018. The final ratio study after the sales review was at a level of 72%.

Commercial/industrial property sales were reviewed. Our county had only two sales within the sales review dates. The level of value was determined to be 100%, therefore no values were changed. For the last two years our appraiser, Wayne Kubert had been working on updating all information on the Nucor Steel Mill, which is a large industrial property located in the northwestern part of our county. The completed appraisal was used for the 2018 values.

In our review of the residential sales it was determined that we were well below an acceptable ratio in several areas of the county. In the City of Stanton, the 1 ½ story homes contributed greatly to the ratio being too low. By removing the economic factor that had been applied to lower this style of home in 2017, this adjustment brought the overall ratio to meet the needed requirements. In the Woodland Park area, factors were applied to the bi level homes only, 1,000 sq ft and over being lowered by a 5% economic factor and the under 1,000 sq ft increased by 10% economic. Updated lot/land values were implemented in several subdivisions, rural acreages and home sites on farms. By implementing the changes on all areas of concern this brought the residential ratio to an acceptable ratio of 94%.

A review on all mobile homes was completed and updated pricing applied.

In late 2017 and early 2018, Tax Valuation Inc., assisted our office by providing their services to complete the pickup work &/or review for residential properties and rural homes and buildings. This included new construction and alteration throughout the county. Due to the zoning in Stanton County, permits are required for all construction. Permits are also provided to our county from the City of Norfolk and the Village of Pilger. The permits and information sheets are used to locate the new construction as well as alterations to existing homes or buildings. These properties are physically inspected, information gathered and entered into our system for valuation purposes. Commercial property data is collected, reviewed and priced by our commercial appraisers William Kaiser and Jeff Quist. They completed a review and updated pricing on all large hog confinements. All final values are confirmed by the county assessor. Industrial property (namely Nucor Steel) was reviewed, updated and priced by our appraiser Wayne Kubert.

Stanton County has processed and has on file 668 **personal property** schedules for 2018. In the month of February each year a postcard is sent to anyone who filed in the previous year. This notifies them that the personal property schedules are available in the office and also gives instructions on the paperwork needed to file, as well as deadlines. A notice is also put

in the local newspapers with the same instructions. About 2 weeks before the May 1 deadline, reminder postcards are again mailed to those that have not filed. We do what we can to assure that taxpayers are given ample opportunity to meet the required deadline dates before penalties must be applied.

All **Form 521 Real Estate Transfer Statements** are processed and filed by the Deputy Assessor. The Deputy Assessor most generally determines if a sale is an arm's length transaction, and if qualified, it is used in the sales file. If it is a questionable sale she will confer with the Assessor before making the determination. The sales are verified and coded for usability in the annual sales study. The Assessor will then review the roster of sales by class which includes: residential, agricultural, commercial and industrial. Corrections and updates are made as the need for accuracy on each sale is necessary to determine use of such in calculating our values. Most sales are verified by questionnaires mailed to the buyers of all properties. If further information is needed and a phone number is available, calls are made to the buyer or the realtor involved in the transaction. It helps that we are a fairly small county and familiar with the areas, as some information is readily available on a greater portion of the sold properties. Information and assistance provided by the County Board, local realtors and taxpayers are often taken into consideration and noted on the sales. If we feel it is necessary due to lack of information or incomplete information, a drive by review and updated photos are part of the inspection on residential or commercial/industrial property. We follow an online site frequently for properties on the market. We can compare our office information with the descriptions provided for in the sale. Many times the interior can be viewed by virtual tour and notes made of any updates found. This is noted and included for use in our review process within the 6 year plan process. Aerial sales are reviewed by aerial flights as well as current FSA maps provided. Once data is collected and analyzed for each sale, a ratio study is completed and the process of updating values begins if needed to meet what the market indicates for each class of property. We consider the twelve "no" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is to be used in the study. We define actual or market value for the Sales Review process as the most probable price paid between a willing buyer and seller on an open market.

Our office maintains a set of cadastral maps which include boundary and ownership changes. Updates are made on a regular basis as sales of property occur and lot splits are filed. Office staff maintains the cadastral maps on a regular basis.

Property Record Cards are maintained pursuant to Reg 10-004. The records include ownership, legal description, classification codes, measurements of homes and buildings, sketches of homes, building inventory listing, up-to-date photos and valuations, present and past. Also included are lot sketches or land inventory within the parcel.

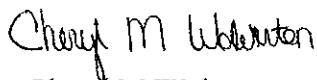
Administrative software including personal property and real estate is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. The GIS Workshop program is used as our mapping system which includes

land use, ownership boundaries, lot splits and endless information that is made available to the public.

Mandatory reports and filings are completed each year. This includes: Real Estate Abstract, Personal Property Abstract, Assessor Survey, Sales information, including rosters and assessed value updates, Certification of Value to Political Subdivisions, School District Taxable Value, Homestead Exemption Tax Loss Report, Tax Relief Report, Certificate of Taxes Levied Report, Report of Values, Tax List Correction Sheets, Annual Tax Rolls(Personal, Real Estate and Specials), Valuation Change Notices, review Certification of Centrally Assessed Values ,establish assessment records for each, establish tax districts, compile tax rates, manage boundary changes necessary for correct assessment and tax information, input/review tax rates used for billing process, prepare and certify Tax Lists to the County Treasurer for Real Estate, Personal Property and Specials(Centrally Assessed), attend monthly Board of Equalization meetings and all meetings scheduled during the protest process, assemble and prepare evidence for all Board members during the protest hearings, prepare for and attend TERC hearings, attend TERC statewide equalization hearings, implement orders made by TERC, attend monthly meetings of the Northeast Assessor's Association as well as workshops and educational classes to obtain required hours of continued education to maintain assessor's certification.

ASSESSMENT ACTIONS FOR 2019, 2020, 2021 -SEE ATTACHMENT

Respectfully submitted,



Cheryl M Wolverton
Stanton County Assessor

ATTACHMENT:

ASSESSMENT ACTIONS FOR 2019, 2020, 2021

2019

- ADD, INSPECT NEW IMPROVEMENTS, ADDITIONS OR ALTERATIONS ON ALL PROPERTIES LOCATED IN THE COUNTY
- UPDATE ALL PERSONAL PROPERTY
- COMPLETE ANY REMAINING FARM HOMES AND BUILDINGS AND RURAL ACREAGES (PART OF SIX YEAR PLAN) CONTRACTED WITH TAX VALUATION INC.
- REVIEW ALL RURAL SUBDIVISIONS, VILLAGE OF PILGER, CITY OF STANTON, WOODLAND PARK (PART OF SIX YEAR PLAN) CONTRACTED WITH TAX VALUATION INC.
- COMPLETE ALL DUTIES AND RESPONSIBILITIES OF THE ASSESSOR'S OFFICE AS REGULATED BY THE STATE OF NEBRASKA AND THE NEBRASKA DEPARTMENT OF REVENUE/PAD INCLUDING ALL MANDATORY REPORTS AS DEFINED BY THE ANNUAL CALENDAR PROVIDED BY THE DEPARTMENT

2020

- ADD, INSPECT NEW IMPROVEMENTS, ADDITIONS OR ALTERATIONS ON ALL PROPERTIES LOCATED IN THE COUNTY
- UPDATE ALL PERSONAL PROPERTY
- IMPLEMENT INFO ON ALL AG HOMES AND BUILDINGS AND RURAL ACREAGES (PART OF SIX YEAR PLAN) CONTRACTED WITH TAX VALUATION INC.
- COMPLETE ALL DUTIES AND RESPONSIBILITIES OF THE ASSESSOR'S OFFICE AS REGULATED BY THE STATE OF NEBRASKA AND THE NEBRASKA DEPARTMENT OF REVENUE/PAD INCLUDING ALL MANDATORY REPORTS AS DEFINED BY THE ANNUAL CALENDAR PROVIDED BY THE DEPARTMENT

2021

- ADD, INSPECT NEW IMPROVEMENTS, ADDITIONS OR ALTERATIONS ON ALL PROPERTIES LOCATED IN THE COUNTY
- UPDATE ALL PERSONAL PROPERTY
- IMPLEMENT INFO ON RURAL SUBDIVISIONS, VILLAGE OF PILGER, CITY OF STANTON, WOODLAND PARK (PART OF SIX YEAR REVIEW) CONTRACTED WITH TAX VALUATION INC.
- COMPLETE ALL DUTIES AND RESPONSIBILITES OF THE ASSESSOR'S OFFICE AS REGULATED BY THE STATE OF NEBRASKA AND THE NEBRASKA DEPARTMENT OF REVENUE/PAD INCLUDING ALL MANDATORY REPORTS AS DEFINED BY THE ANNUAL CALENDAR PROVIDED BY THE DEPARTMENT