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DEPARTMENT OF REVENUE

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

ANTELOPE COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Antelope 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 Antelope County.

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

For the Tax Commissioner

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

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

cc: Kelly Mueller-Oltjenbruns, Antelope County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

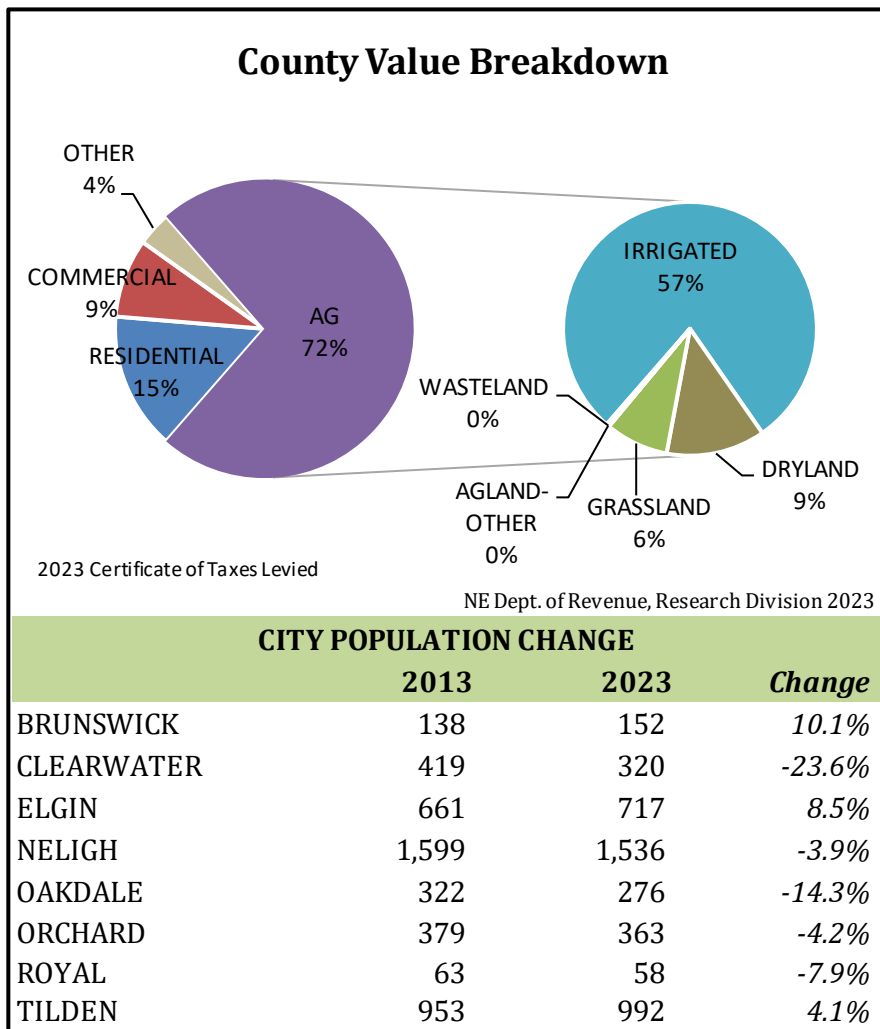
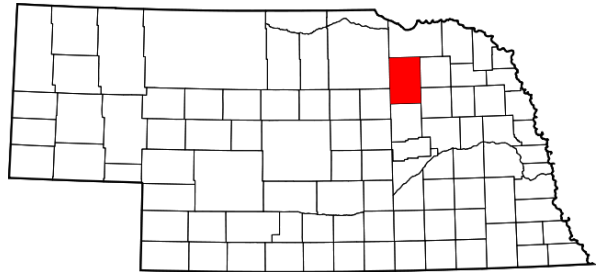
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 857 square miles, Antelope County has 6,293 residents, per the Census Bureau Quick Facts for 2024, a slight increase from the 2023 U.S. Census. Reports indicate that 75% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$119,279 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Antelope County are located in and around Neligh, the county seat. According to the latest information available from the U.S. Census Bureau, there are 217 employer establishments with total employment of 1484, for a 3% decrease in employment.

Agricultural land contributes a large majority of the county's valuation base. Additionally, irrigated land makes up the majority of the land in the county. Antelope County is included in the Upper Elkhorn Natural Resources District (NRD). In value of sales by commodity group,

Antelope County ranks fourth in both hogs and pigs and milk from cows (USDA AgCensus).

2024 Residential Correlation for Antelope County

Assessment Actions

Brunswick, Elgin, Neligh, Tilden, and Oakdale were reviewed for 2024 assessment year. Royal, Orchard, and Clearwater were partially reviewed. A complete revaluation was conducted for Brunswick, Elgin, Neligh and Rural. Costing tables were updated for Brunswick. A lot study was performed for all valuation groups with new lot values applied. Lot values increased for Brunswick, Elgin and Neligh.

Rural residential home sites increased from \$20,000 to \$25,000. Excess site acres increased from \$2,500/acre to \$2,800/acre. Economic depreciation was decreased 5% on all rural residential homes. The county assessor completed routine maintenance and pick-up work.

Assessment Practice Review

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

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the residential class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed and family sales. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Antelope county consists of nine valuation groups primarily based on the assessor locations within the county. The county assessor stratifies the valuation groups based on a sufficient number of sales and economic or market differences.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, and a tracking file of the areas that are reviewed each year. Valuation data is collected by the county assessor and staff. Inspection dates range from 2021 to 2023. The Land to Building ratio is below normal range, however, has improved from the previous year. Lot values are reviewed and updated within the six-year review cycle, dated 2023 to 2024. Costing and Depreciation tables are both dated 2019.

The county assessor has a written methodology on file.

2024 Residential Correlation for Antelope County

Description of Analysis

The residential class is analyzed utilizing nine valuation groups that are primarily based on the assessor location within the county.

Valuation Groups	Description
1	Neligh
3	Elgin
5	Tilden
10	Oakdale
15	Royal
20	Brunswick
25	Orchard
30	Clearwater
35	Rural

The statistical sample in the residential class consists of 121 sales, with two of the three measures of central tendency within acceptable range, the mean is slightly high. The COD is within the acceptable range recommended by IAAO, and the PRD is high. Further analysis of the overall statistics shows the removal of the six most extreme outlier ratios will cause all measures of central tendency and qualitative measures to fall within the acceptable range. These outliers occur at multiple price levels, supporting that assessments within the county are not regressive.

All valuation groups have medians within the acceptable range, except Valuation Group 10; the median is slightly high with only eight sales. Analysis of Valuation Group 10 shows the removal of the lowest dollar sale will bring the median within acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are therefore equalized. Residential property is in compliance with generally accepted mass appraisal techniques.

2024 Residential Correlation for Antelope County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	43	99.49	100.63	99.16	08.22	101.48
3	19	96.71	101.30	96.75	15.36	104.70
5	6	93.71	86.83	86.32	11.75	100.59
10	8	100.77	97.80	84.07	13.64	116.33
20	6	99.42	122.27	90.52	38.68	135.08
25	18	98.70	106.92	84.58	35.53	126.41
30	10	100.29	92.37	78.52	12.62	117.64
35	11	93.95	98.26	95.74	17.49	102.63
____ALL____	121	97.67	100.97	94.59	16.97	106.74

Level of Value

Based on analysis of all available information, the level of value for the residential property in Antelope County is 98%.

2024 Commercial Correlation for Antelope County

Assessment Actions

All commercial campgrounds and apartment buildings in Antelope County were reappraised for 2024 assessment year.

Pick-up work and general maintenance were completed for the commercial class.

Assessment Practice Review

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

The sales usability rate for the commercial class is below the statewide average. A review of the sales roster shows a considerable number of nonqualified sales that were substantially changed. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

There are eight commercial valuation groups in Antelope County. Each town has its own valuation group except Royal. Royal is combined with the rural commercial properties. Despite the stratification the county assessor uses there are too few sales in each valuation group to warrant analysis of anything but the overall commercial class.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. Valuation data is collected by the assessor and staff. The entire commercial class was inspected in 2018.

Lot values were reviewed and updated in 2018. Depreciation tables are dated 2018, and costing tables are dated 2017. The county assessor has indicated the intention to update depreciation and costing tables during review of commercial in 2024 for 2025 assessment year.

2024 Commercial Correlation for Antelope County

Description of Analysis

There are eight valuation groups utilized in the valuation of the commercial class based on the assessor locations in the county.

Valuation Groups	Description
40	Neligh
41	Tilden
42	Elgin
43	Brunswick
44	Clearwater
45	Oakdale
46	Orchard
48	Royal & Rural

The statistical sample in the commercial class consists of only 16 sales, with two of the three measures of central tendency within acceptable range. The weighted mean is low. Although, the overall COD is within the range recommended by IAAO, only Valuation Group 40 displays statistics that are reliable. All the valuation groups have an insufficient number of sales, and half of the valuation groups have medians outside the acceptable range.

A review of the historical charts indicates that commercial property in the county has been appraised on a similar cycle as residential property in the county, which supports that values in the commercial class have kept pace with the market. Based on the analysis, commercial properties are believed to be at an acceptable level; however, the statistics will not be used as a point estimate of the level of value.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

2024 Commercial Correlation for Antelope County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
40	5	98.28	97.55	97.57	07.06	99.98
41	2	76.16	76.16	90.47	30.17	84.18
43	1	91.26	91.26	91.26	00.00	100.00
44	3	112.68	128.56	119.96	16.82	107.17
46	2	87.15	87.15	112.17	40.53	77.69
48	3	92.48	77.48	62.75	18.83	123.47
____ALL____	16	98.08	95.23	89.01	19.85	106.99

Level of Value

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

2024 Agricultural Correlation for Antelope County

Assessment Actions

For the 2024 assessment year, a land use review was completed for the entire county. Irrigated land was increased between 2 and 11%, dry land increased 2 to 19% and grass land increased 19 to 22% depending on Land Capability Group (LCG) in Market Area 1. Conservation Reserve Program (CRP) was increased 9% in Market Area 1. Irrigated land was increased between 16 and 18%, dry land increased 12 to 16% and grass land increased 9 to 10% depending on LCG in Market Area 3. Farm sites increased from \$2,000 per acre to \$2,300 per acre. Waste value increased to \$150 per acre.

The county assessor completed routine maintenance and pick-up work.

Assessment Practice Review

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

The sales usability rate for the agricultural class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed, adjoining landowner or family sales. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Two agricultural market areas are used in Antelope County for analyzing agricultural sales. Market areas are determined based on geological characteristics, soil capabilities and market area sales. The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. Valuation data is collected by the assessor and staff. The costing and depreciation for the agricultural dwellings and outbuildings are dated 2019. Feedlots have been identified by the county assessor as intensive use. The county assessor identifies enrolled acres in the Conservation Reserve Program (CRP). A land use study was conducted in 2023 using 2022 GIS imagery. The assessor utilizes letters to receive feedback from the public to update land use and identify CRP.

Description of Analysis

The statistical sample for the agricultural class includes 49 qualified sales. The three measures of central tendency are within the acceptable range. The COD is low enough to support the use of the median as an indicator of the level of value. Both market areas have sufficient sale samples and medians within the acceptable range.

A review of each class by 80% Majority Land Use (MLU) indicates that most sales are irrigated land sales, and the median is within the acceptable range. There are few sales of dryland and grassland for measurement purposes. Review of the irrigated land, dryland and grassland in all

2024 Agricultural Correlation for Antelope County

market areas compared to the surrounding counties indicates that the agricultural land values used in Antelope County are comparable with surrounding counties.

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

Equalization and Quality of Assessment

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Antelope County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	29	70.68	72.81	66.46	22.13	109.55
1	21	69.53	73.26	67.46	22.13	108.60
3	8	71.76	71.63	63.88	22.52	112.13
<u> Dry </u>						
County	6	69.63	68.11	64.70	11.60	105.27
1	4	72.72	72.26	73.90	09.30	97.78
3	2	59.80	59.80	57.66	17.93	103.71
<u> Grass </u>						
County	1	57.23	57.23	57.23	00.00	100.00
1	1	57.23	57.23	57.23	00.00	100.00
<u> ALL </u>	<u>49</u>	70.68	74.69	72.86	21.60	102.51

Level of Value

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

2024 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Antelope County

Residential Real Property - Current

Number of Sales	121	Median	97.67
Total Sales Price	\$14,284,301	Mean	100.97
Total Adj. Sales Price	\$14,284,301	Wgt. Mean	94.59
Total Assessed Value	\$13,512,115	Average Assessed Value of the Base	\$93,494
Avg. Adj. Sales Price	\$118,052	Avg. Assessed Value	\$111,670

Confidence Interval - Current

95% Median C.I	94.32 to 100.25
95% Wgt. Mean C.I	90.76 to 98.43
95% Mean C.I	95.83 to 106.11
% of Value of the Class of all Real Property Value in the County	10.62
% of Records Sold in the Study Period	3.80
% of Value Sold in the Study Period	4.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	138	98	97.74
2022	140	96	96.31
2021	144	97	97.12
2020	171	95	95.19

2023 Commission Summary for Antelope County

Commercial Real Property - Current

Number of Sales	16	Median	98.08
Total Sales Price	\$980,632	Mean	95.23
Total Adj. Sales Price	\$980,632	Wgt. Mean	89.01
Total Assessed Value	\$872,845	Average Assessed Value of the Base	\$371,718
Avg. Adj. Sales Price	\$61,290	Avg. Assessed Value	\$54,553

Confidence Interval - Current

95% Median C.I	79.50 to 108.08
95% Wgt. Mean C.I	68.54 to 109.47
95% Mean C.I	79.60 to 110.86
% of Value of the Class of all Real Property Value in the County	7.91
% of Records Sold in the Study Period	2.68
% of Value Sold in the Study Period	0.39

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	19	100	99.84
2022	17	100	99.84
2021	23	100	99.69
2020	21	100	97.34

**02 Antelope
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 121
 Total Sales Price : 14,284,301
 Total Adj. Sales Price : 14,284,301
 Total Assessed Value : 13,512,115
 Avg. Adj. Sales Price : 118,052
 Avg. Assessed Value : 111,670

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 101
 COD : 16.97
 PRD : 106.74

COV : 28.58
 STD : 28.86
 Avg. Abs. Dev : 16.57
 MAX Sales Ratio : 254.29
 MIN Sales Ratio : 30.12

95% Median C.I. : 94.32 to 100.25
 95% Wgt. Mean C.I. : 90.76 to 98.43
 95% Mean C.I. : 95.83 to 106.11

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	15	100.30	111.59	104.00	25.54	107.30	58.52	244.60	86.14 to 113.68	83,580	86,923	
01-JAN-22 To 31-MAR-22	11	101.33	103.78	97.96	16.05	105.94	50.83	149.02	93.80 to 124.58	119,818	117,372	
01-APR-22 To 30-JUN-22	16	97.28	95.29	97.10	12.95	98.14	35.64	117.31	85.29 to 111.26	140,081	136,024	
01-JUL-22 To 30-SEP-22	23	100.25	103.06	94.96	14.75	108.53	52.71	161.09	94.32 to 107.44	111,988	106,344	
01-OCT-22 To 31-DEC-22	15	103.24	113.40	100.34	20.65	113.02	77.62	254.29	91.39 to 113.48	124,332	124,752	
01-JAN-23 To 31-MAR-23	10	94.25	90.84	88.00	13.61	103.23	30.12	129.69	87.02 to 98.98	106,850	94,028	
01-APR-23 To 30-JUN-23	15	96.51	92.03	89.73	09.76	102.56	59.72	106.40	87.73 to 100.46	114,440	102,683	
01-JUL-23 To 30-SEP-23	16	90.79	94.83	86.53	16.97	109.59	48.55	176.65	83.46 to 99.96	140,344	121,443	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	65	100.25	103.24	97.68	17.01	105.69	35.64	244.60	95.96 to 102.89	113,673	111,034	
01-OCT-22 To 30-SEP-23	56	95.39	98.34	91.29	16.52	107.72	30.12	254.29	90.71 to 99.24	123,135	112,409	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	65	100.44	103.66	97.31	16.12	106.53	35.64	254.29	96.16 to 103.24	123,077	119,764	
<u>ALL</u>	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	43	99.49	100.63	99.16	08.22	101.48	84.52	151.39	94.30 to 102.81	128,528	127,445	
3	19	96.71	101.30	96.75	15.36	104.70	77.38	149.50	85.29 to 103.31	136,553	132,115	
5	6	93.71	86.83	86.32	11.75	100.59	52.71	100.25	52.71 to 100.25	144,583	124,805	
10	8	100.77	97.80	84.07	13.64	116.33	59.72	121.11	59.72 to 121.11	33,750	28,375	
20	6	99.42	122.27	90.52	38.68	135.08	74.41	244.60	74.41 to 244.60	73,203	66,267	
25	18	98.70	106.92	84.58	35.53	126.41	30.12	254.29	77.62 to 126.50	62,333	52,719	
30	10	100.29	92.37	78.52	12.62	117.64	50.83	113.68	58.52 to 104.27	68,200	53,548	
35	11	93.95	98.26	95.74	17.49	102.63	48.55	135.51	85.77 to 124.58	252,945	242,179	
<u>ALL</u>	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670	

**02 Antelope
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 121
 Total Sales Price : 14,284,301
 Total Adj. Sales Price : 14,284,301
 Total Assessed Value : 13,512,115
 Avg. Adj. Sales Price : 118,052
 Avg. Assessed Value : 111,670

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 101
 COD : 16.97
 PRD : 106.74

COV : 28.58
 STD : 28.86
 Avg. Abs. Dev : 16.57
 MAX Sales Ratio : 254.29
 MIN Sales Ratio : 30.12

95% Median C.I. : 94.32 to 100.25
 95% Wgt. Mean C.I. : 90.76 to 98.43
 95% Mean C.I. : 95.83 to 106.11

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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
01	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670
06											
07											
<u>ALL</u>	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670

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	4	117.96	129.74	135.80	16.23	95.54	106.40	176.65	N/A	9,250	12,561
Less Than 30,000	14	123.81	142.10	148.08	28.79	95.96	97.67	254.29	102.47 to 176.65	17,444	25,830
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670
Greater Than 14,999	117	97.29	99.99	94.49	16.49	105.82	30.12	254.29	94.07 to 99.63	121,772	115,059
Greater Than 29,999	107	96.16	95.59	93.66	13.33	102.06	30.12	149.50	93.80 to 98.98	131,216	122,902
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	117.96	129.74	135.80	16.23	95.54	106.40	176.65	N/A	9,250	12,561
15,000 TO 29,999	10	128.07	147.04	150.27	32.14	97.85	97.67	254.29	98.90 to 244.60	20,722	31,138
30,000 TO 59,999	22	102.29	104.13	103.06	10.65	101.04	82.07	149.50	95.61 to 107.97	44,168	45,517
60,000 TO 99,999	23	96.47	96.37	95.89	12.06	100.50	58.52	149.02	91.64 to 98.98	77,396	74,211
100,000 TO 149,999	27	93.90	89.69	89.35	15.47	100.38	30.12	123.73	85.29 to 99.63	123,681	110,508
150,000 TO 249,999	26	94.39	93.94	93.36	14.96	100.62	48.55	135.51	87.02 to 102.81	186,419	174,045
250,000 TO 499,999	9	91.39	95.22	94.56	06.89	100.70	85.77	116.12	87.38 to 101.09	344,667	325,932
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	121	97.67	100.97	94.59	16.97	106.74	30.12	254.29	94.32 to 100.25	118,052	111,670

02 Antelope
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 16
Total Sales Price : 980,632
Total Adj. Sales Price : 980,632
Total Assessed Value : 872,845
Avg. Adj. Sales Price : 61,290
Avg. Assessed Value : 54,553

MEDIAN : 98
WGT. MEAN : 89
MEAN : 95
COD : 19.85
PRD : 106.99

COV : 30.80
STD : 29.33
Avg. Abs. Dev : 19.47
MAX Sales Ratio : 164.93
MIN Sales Ratio : 43.86

95% Median C.I. : 79.50 to 108.08
95% Wgt. Mean C.I. : 68.54 to 109.47
95% Mean C.I. : 79.60 to 110.86

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	1	108.05	108.05	108.05	00.00	100.00	108.05	108.05	N/A	20,000	21,610	
01-JAN-21 To 31-MAR-21	1	108.08	108.08	108.08	00.00	100.00	108.08	108.08	N/A	20,000	21,615	
01-APR-21 To 30-JUN-21	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	20,000	19,575	
01-JUL-21 To 30-SEP-21	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475	
01-OCT-21 To 31-DEC-21	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320	
01-JAN-22 To 31-MAR-22	1	112.68	112.68	112.68	00.00	100.00	112.68	112.68	N/A	60,000	67,605	
01-APR-22 To 30-JUN-22	1	104.05	104.05	104.05	00.00	100.00	104.05	104.05	N/A	74,000	77,000	
01-JUL-22 To 30-SEP-22	2	109.06	109.06	81.12	51.24	134.44	53.18	164.93	N/A	30,000	24,335	
01-OCT-22 To 31-DEC-22	2	98.71	98.71	98.99	00.44	99.72	98.28	99.13	N/A	116,816	115,633	
01-JAN-23 To 31-MAR-23	1	79.50	79.50	79.50	00.00	100.00	79.50	79.50	N/A	40,000	31,800	
01-APR-23 To 30-JUN-23	3	51.83	63.93	47.07	33.59	135.82	43.86	96.10	N/A	66,667	31,382	
01-JUL-23 To 30-SEP-23	1	122.46	122.46	122.46	00.00	100.00	122.46	122.46	N/A	88,000	107,765	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	4	102.97	101.62	97.05	06.25	104.71	92.48	108.08	N/A	40,000	38,819	
01-OCT-21 To 30-SEP-22	5	104.05	105.22	97.53	25.59	107.88	53.18	164.93	N/A	51,800	50,519	
01-OCT-22 To 30-SEP-23	7	96.10	84.45	82.79	21.51	102.01	43.86	122.46	43.86 to 122.46	80,233	66,425	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	4	95.18	97.43	94.14	05.84	103.49	91.26	108.08	N/A	51,250	48,246	
01-JAN-22 To 31-DEC-22	6	101.59	105.38	99.28	21.51	106.14	53.18	164.93	53.18 to 164.93	71,272	70,757	
<u>ALL</u>	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
40	5	98.28	97.55	97.57	07.06	99.98	79.50	108.05	N/A	38,800	37,859	
41	2	76.16	76.16	90.47	30.17	84.18	53.18	99.13	N/A	119,316	107,943	
43	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320	
44	3	112.68	128.56	119.96	16.82	107.17	108.08	164.93	N/A	31,667	37,987	
46	2	87.15	87.15	112.17	40.53	77.69	51.83	122.46	N/A	51,500	57,770	
48	3	92.48	77.48	62.75	18.83	123.47	43.86	96.10	N/A	95,000	59,615	
<u>ALL</u>	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553	

**02 Antelope
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 16
 Total Sales Price : 980,632
 Total Adj. Sales Price : 980,632
 Total Assessed Value : 872,845
 Avg. Adj. Sales Price : 61,290
 Avg. Assessed Value : 54,553

MEDIAN : 98
 WGT. MEAN : 89
 MEAN : 95
 COD : 19.85
 PRD : 106.99

COV : 30.80
 STD : 29.33
 Avg. Abs. Dev : 19.47
 MAX Sales Ratio : 164.93
 MIN Sales Ratio : 43.86

95% Median C.I. : 79.50 to 108.08
 95% Wgt. Mean C.I. : 68.54 to 109.47
 95% Mean C.I. : 79.60 to 110.86

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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	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553
04											
<u>ALL</u>	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	10,000	9,610
Less Than 30,000	6	102.97	104.48	104.93	21.89	99.57	51.83	164.93	51.83 to 164.93	16,667	17,488
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553
Greater Than 14,999	15	98.28	95.18	88.94	20.99	107.02	43.86	164.93	79.50 to 108.08	64,709	57,549
Greater Than 29,999	10	95.38	89.69	87.20	18.48	102.86	43.86	122.46	53.18 to 112.68	88,063	76,792
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	10,000	9,610
15,000 TO 29,999	5	108.05	106.15	105.91	22.82	100.23	51.83	164.93	N/A	18,000	19,063
30,000 TO 59,999	3	79.50	76.99	76.03	18.91	101.26	53.18	98.28	N/A	41,667	31,680
60,000 TO 99,999	4	108.37	107.61	108.60	09.19	99.09	91.26	122.46	N/A	71,750	77,923
100,000 TO 149,999	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475
150,000 TO 249,999	2	71.50	71.50	72.90	38.66	98.08	43.86	99.13	N/A	184,316	134,358
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553

**02 Antelope
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 16
 Total Sales Price : 980,632
 Total Adj. Sales Price : 980,632
 Total Assessed Value : 872,845
 Avg. Adj. Sales Price : 61,290
 Avg. Assessed Value : 54,553

MEDIAN : 98
 WGT. MEAN : 89
 MEAN : 95
 COD : 19.85
 PRD : 106.99

COV : 30.80
 STD : 29.33
 Avg. Abs. Dev : 19.47
 MAX Sales Ratio : 164.93
 MIN Sales Ratio : 43.86

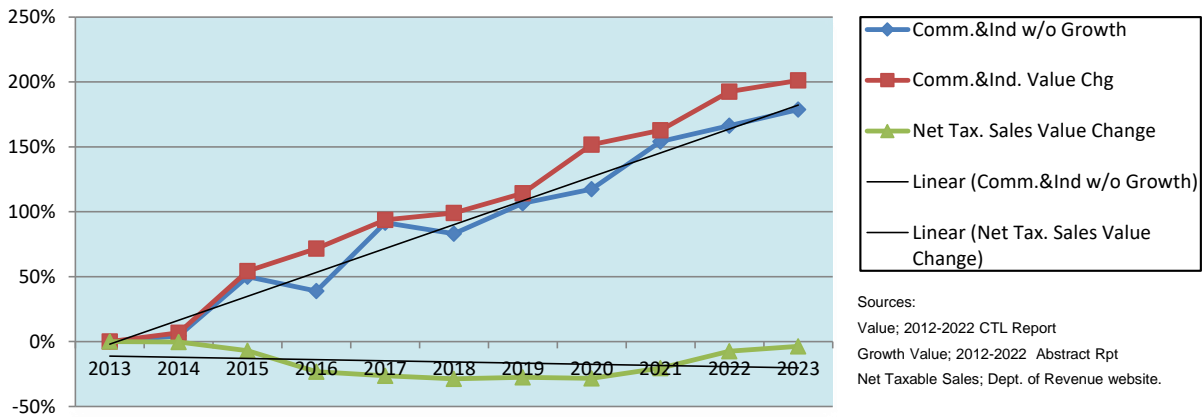
95% Median C.I. : 79.50 to 108.08
 95% Wgt. Mean C.I. : 68.54 to 109.47
 95% Mean C.I. : 79.60 to 110.86

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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
300	1	104.05	104.05	104.05	00.00	100.00	104.05	104.05	N/A	74,000	77,000
326	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	10,000	9,610
344	4	103.18	95.50	99.80	19.16	95.69	53.18	122.46	N/A	48,250	48,155
384	2	79.94	79.94	83.96	35.16	95.21	51.83	108.05	N/A	17,500	14,693
386	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475
391	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320
406	1	79.50	79.50	79.50	00.00	100.00	79.50	79.50	N/A	40,000	31,800
456	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	20,000	19,575
470	2	78.27	78.27	61.43	43.96	127.41	43.86	112.68	N/A	117,500	72,183
528	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	193,632	191,955
999	1	164.93	164.93	164.93	00.00	100.00	164.93	164.93	N/A	15,000	24,740
<u>ALL</u>	16	98.08	95.23	89.01	19.85	106.99	43.86	164.93	79.50 to 108.08	61,290	54,553

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 71,051,375	\$ 1,015,055	1.43%	\$ 70,036,320		\$ 48,481,182	
2013	\$ 75,867,140	\$ 1,599,110	2.11%	\$ 74,268,030	4.53%	\$ 48,376,376	-0.22%
2014	\$ 109,601,445	\$ 3,068,925	2.80%	\$ 106,532,520	40.42%	\$ 45,131,579	-6.71%
2015	\$ 121,949,000	\$ 23,258,230	19.07%	\$ 98,690,770	-9.95%	\$ 37,242,477	-17.48%
2016	\$ 137,752,530	\$ 1,580,475	1.15%	\$ 136,172,055	11.66%	\$ 35,739,054	-4.04%
2017	\$ 141,481,455	\$ 11,402,820	8.06%	\$ 130,078,635	-5.57%	\$ 34,578,675	-3.25%
2018	\$ 152,289,370	\$ 5,492,075	3.61%	\$ 146,797,295	3.76%	\$ 35,115,656	1.55%
2019	\$ 178,922,370	\$ 24,433,300	13.66%	\$ 154,489,070	1.44%	\$ 34,764,892	-1.00%
2020	\$ 186,784,739	\$ 6,185,390	3.31%	\$ 180,599,349	0.94%	\$ 38,546,610	10.88%
2021	\$ 207,837,630	\$ 18,536,165	8.92%	\$ 189,301,465	1.35%	\$ 44,905,203	16.50%
2022	\$ 214,013,125	\$ 15,969,030	7.46%	\$ 198,044,095	-4.71%	\$ 46,678,567	3.95%
2023	\$ 220,727,160	\$ 2,317,600	1.05%	\$ 218,409,560	2.05%	\$ 49,304,899	5.63%
Ann %chg	11.27%			Average	4.17%	0.19%	0.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	4.53%	6.78%	-0.22%
2014	49.94%	54.26%	-6.91%
2015	38.90%	71.63%	-23.18%
2016	91.65%	93.88%	-26.28%
2017	83.08%	99.13%	-28.68%
2018	106.61%	114.34%	-27.57%
2019	117.43%	151.82%	-28.29%
2020	154.18%	162.89%	-20.49%
2021	166.43%	192.52%	-7.38%
2022	178.73%	201.21%	-3.72%
2023	207.40%	210.66%	1.70%

County Number	2
County Name	Antelope

02 Antelope
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 49
 Total Sales Price : 54,170,791
 Total Adj. Sales Price : 54,170,791
 Total Assessed Value : 39,466,420
 Avg. Adj. Sales Price : 1,105,526
 Avg. Assessed Value : 805,437

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 75
 COD : 21.60
 PRD : 102.51

COV : 29.35
 STD : 21.92
 Avg. Abs. Dev : 15.27
 MAX Sales Ratio : 128.66
 MIN Sales Ratio : 38.76

95% Median C.I. : 67.45 to 74.92
 95% Wgt. Mean C.I. : 63.43 to 82.29
 95% Mean C.I. : 68.55 to 80.83

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	6	88.50	97.14	107.36	23.10	90.48	74.25	128.66	74.25 to 128.66	1,268,679	1,362,041	
01-JAN-21 To 31-MAR-21	10	72.44	77.98	76.67	14.18	101.71	57.23	124.51	67.22 to 85.34	960,268	736,235	
01-APR-21 To 30-JUN-21	6	73.47	85.37	85.71	22.88	99.60	67.45	115.10	67.45 to 115.10	644,995	552,802	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	4	66.85	65.78	66.99	10.98	98.19	52.49	76.93	N/A	1,583,778	1,060,976	
01-JAN-22 To 31-MAR-22	10	72.72	77.14	74.91	18.19	102.98	45.87	121.79	64.73 to 95.55	941,082	704,945	
01-APR-22 To 30-JUN-22	3	62.26	71.44	68.28	17.83	104.63	59.38	92.67	N/A	713,785	487,388	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	5	54.19	53.48	51.07	14.21	104.72	38.76	67.27	N/A	1,522,369	777,433	
01-JAN-23 To 31-MAR-23	2	48.74	48.74	48.70	00.70	100.08	48.40	49.08	N/A	1,805,949	879,525	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23	3	49.33	57.05	55.68	16.54	102.46	48.67	73.14	N/A	1,325,017	737,762	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	22	75.60	85.22	89.41	20.63	95.31	57.23	128.66	70.68 to 95.65	958,396	856,882	
01-OCT-21 To 30-SEP-22	17	69.53	73.46	71.31	17.32	103.02	45.87	121.79	62.26 to 81.36	1,052,193	750,325	
01-OCT-22 To 30-SEP-23	10	49.21	53.60	51.71	14.02	103.65	38.76	73.14	48.40 to 67.27	1,519,879	785,950	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	20	71.71	77.76	75.34	16.62	103.21	52.49	124.51	68.74 to 77.46	990,388	746,153	
01-JAN-22 To 31-DEC-22	18	68.10	69.62	64.70	20.70	107.60	38.76	121.79	58.59 to 78.24	1,064,667	688,821	
<u>ALL</u>	49	70.68	74.69	72.86	21.60	102.51	38.76	128.66	67.45 to 74.92	1,105,526	805,437	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	36	70.45	75.01	75.29	21.12	99.63	38.76	128.66	67.22 to 76.93	1,088,411	819,454	
3	13	70.68	73.79	66.49	23.13	110.98	48.40	124.51	49.08 to 81.87	1,152,924	766,622	
<u>ALL</u>	49	70.68	74.69	72.86	21.60	102.51	38.76	128.66	67.45 to 74.92	1,105,526	805,437	

02 Antelope
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 49
 Total Sales Price : 54,170,791
 Total Adj. Sales Price : 54,170,791
 Total Assessed Value : 39,466,420
 Avg. Adj. Sales Price : 1,105,526
 Avg. Assessed Value : 805,437

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 75
 COD : 21.60
 PRD : 102.51

COV : 29.35
 STD : 21.92
 Avg. Abs. Dev : 15.27
 MAX Sales Ratio : 128.66
 MIN Sales Ratio : 38.76

95% Median C.I. : 67.45 to 74.92
 95% Wgt. Mean C.I. : 63.43 to 82.29
 95% Mean C.I. : 68.55 to 80.83

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	79.09	85.99	84.14	17.99	102.20	70.68	115.10	N/A	553,635	465,801
1	1	85.34	85.34	85.34	00.00	100.00	85.34	85.34	N/A	440,000	375,515
3	3	72.83	86.20	83.84	20.34	102.81	70.68	115.10	N/A	591,513	495,897
_____Dry_____											
County	4	73.61	72.71	73.70	08.59	98.66	62.26	81.35	N/A	630,759	464,900
1	3	76.70	73.44	76.07	08.29	96.54	62.26	81.35	N/A	482,679	367,158
3	1	70.52	70.52	70.52	00.00	100.00	70.52	70.52	N/A	1,075,000	758,125
_____Grass_____											
County	1	57.23	57.23	57.23	00.00	100.00	57.23	57.23	N/A	400,000	228,905
1	1	57.23	57.23	57.23	00.00	100.00	57.23	57.23	N/A	400,000	228,905
_____ALL_____	49	70.68	74.69	72.86	21.60	102.51	38.76	128.66	67.45 to 74.92	1,105,526	805,437

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	29	70.68	72.81	66.46	22.13	109.55	38.76	128.66	59.38 to 76.93	1,217,578	809,156
1	21	69.53	73.26	67.46	22.13	108.60	38.76	128.66	59.38 to 76.93	1,210,703	816,734
3	8	71.76	71.63	63.88	22.52	112.13	48.40	115.10	48.40 to 115.10	1,235,624	789,263
_____Dry_____											
County	6	69.63	68.11	64.70	11.60	105.27	49.08	81.35	49.08 to 81.35	790,376	511,362
1	4	72.72	72.26	73.90	09.30	97.78	62.26	81.35	N/A	513,809	379,718
3	2	59.80	59.80	57.66	17.93	103.71	49.08	70.52	N/A	1,343,510	774,650
_____Grass_____											
County	1	57.23	57.23	57.23	00.00	100.00	57.23	57.23	N/A	400,000	228,905
1	1	57.23	57.23	57.23	00.00	100.00	57.23	57.23	N/A	400,000	228,905
_____ALL_____	49	70.68	74.69	72.86	21.60	102.51	38.76	128.66	67.45 to 74.92	1,105,526	805,437

Antelope County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	5,400	5,200	5,200	5,075	4,600	4,400	4,400	4,200	4,898
Knox	2	4,570	4,385	4,257	4,293	3,960	3,860	3,556	3,500	4,159
Pierce	1	7,806	7,290	7,290	7,188	7,059	6,684	5,436	5,160	6,885
Holt	1	4,700	4,600	4,600	4,600	3,368	4,400	2,827	2,571	4,234
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	2,647
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Antelope	3	6,600	6,401	6,401	6,425	6,200	6,172	6,141	6,125	6,339
Madison	2	7,300	6,945	6,945	6,881	6,591	6,300	5,209	4,475	6,676
Madison	1	8,243	7,701	7,701	7,341	6,875	6,675	5,495	4,673	6,658
Boone	1	7,925	7,972	7,972	7,925	5,820	7,917	7,947	7,945	7,948

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3,500	3,350	3,050	3,050	2,500	2,500	2,300	2,100	2,928
Knox	2	2,705	2,635	2,220	2,070	2,010	1,930	1,910	1,900	2,206
Pierce	1	5,635	5,460	5,145	4,905	4,260	4,130	2,875	2,510	4,576
Holt	1	2,700	2,700	2,600	2,600	2,350	2,350	2,100	2,101	2,534
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	2,455
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Antelope	3	5,560	5,570	5,376	5,378	4,700	4,695	4,597	3,999	4,934
Madison	2	6,147	5,820	5,243	5,139	4,523	4,216	3,463	2,847	4,942
Madison	1	7,816	7,631	7,107	6,743	6,439	6,164	4,798	3,825	6,719
Boone	1	5,474	5,434	5,474	5,080	4,527	5,442	5,438	5,437	5,437

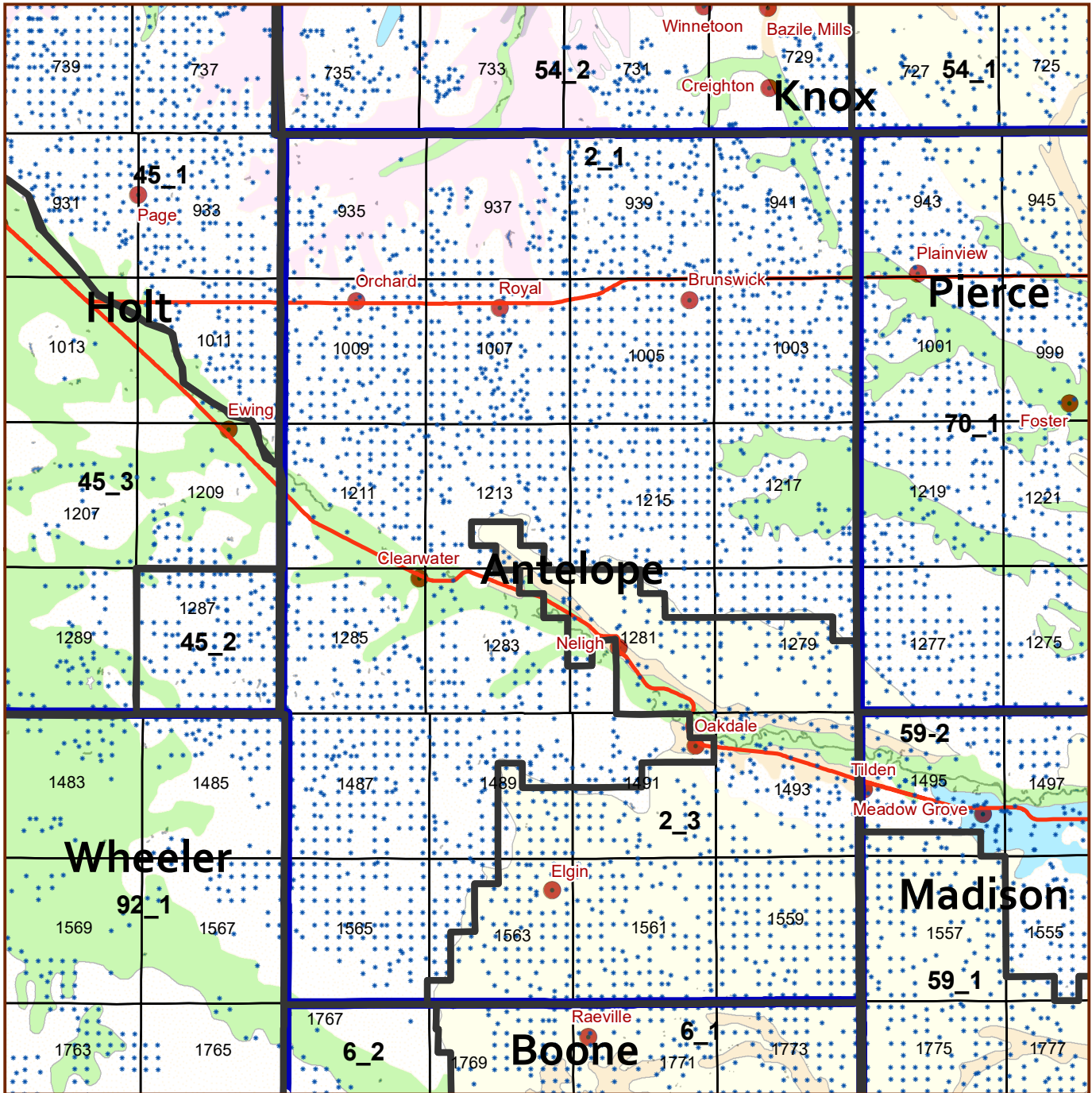
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1,400	1,400	1,400	1,394	1,395	1,395	1,375	1,375	1,397
Knox	2	1,901	1,901	1,901	1,900	1,900	1,900	1,909	1,900	1,901
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,013
Holt	1	1,358	1,518	1,486	1,347	1,202	1,132	1,110	1,147	1,314
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	1,401
Wheeler	1	1,171	1,175	1,164	1,154	1,165	1,165	1,130	1,029	1,163
Antelope	3	1,625	1,625	1,600	1,550	1,525	1,500	n/a	1,480	1,573
Madison	2	2,208	2,068	1,946	1,875	1,678	n/a	n/a	n/a	2,060
Madison	1	2,492	2,400	2,248	2,185	2,075	n/a	n/a	n/a	2,357
Boone	1	1,879	1,876	1,876	1,885	1,518	1,620	n/a	n/a	1,875

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	1,800	500	182
Knox	2	1,990	650	250
Pierce	1	4,100	976	150
Holt	1	1,456	500	250
Holt	3	1,531	500	250
Wheeler	1	1,218	n/a	843
Antelope	3	2,800	500	168
Madison	2	3,747	925	159
Madison	1	4,640	995	150
Boone	1	2,439	748	487

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

ANTELOPE COUNTY



Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

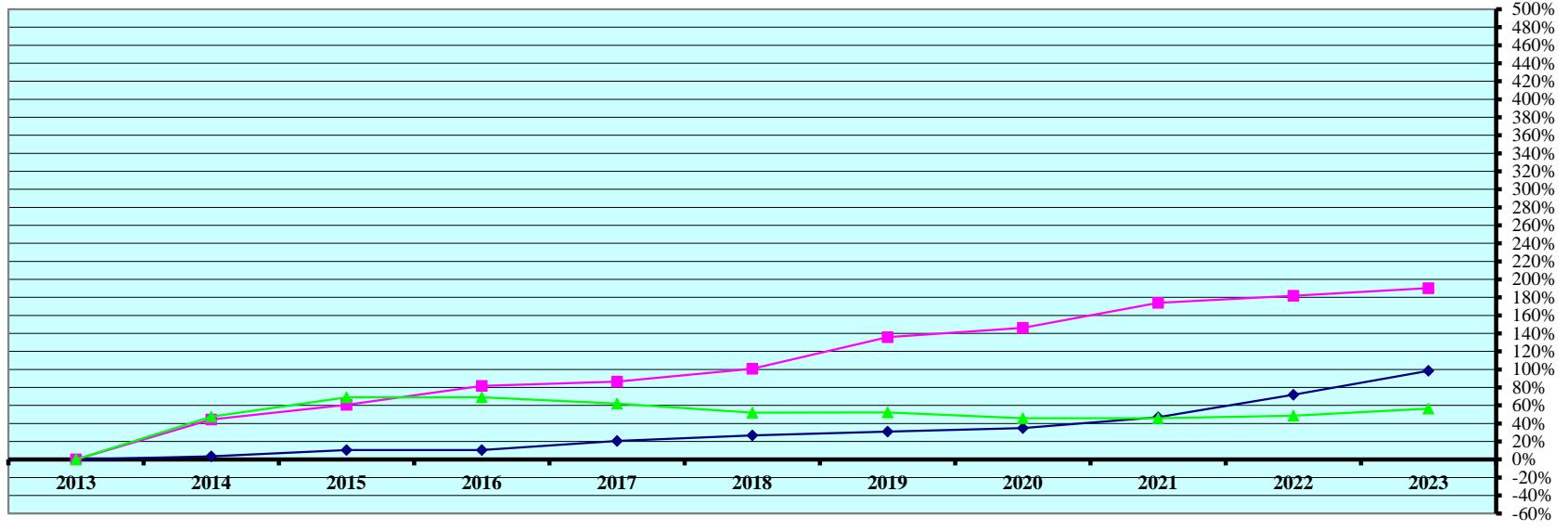
Soils

CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	133,498,055	-	-	-	75,867,140	-	-	-	1,199,941,620	-	-	-
2014	138,144,140	4,646,085	3.48%	3.48%	109,601,445	33,734,305	44.46%	44.46%	1,769,226,465	569,284,845	47.44%	47.44%
2015	147,564,505	9,420,365	6.82%	10.54%	121,949,000	12,347,555	11.27%	60.74%	2,027,679,200	258,452,735	14.61%	68.98%
2016	147,544,545	-19,960	-0.01%	10.52%	137,752,530	15,803,530	12.96%	81.57%	2,027,461,270	-217,930	-0.01%	68.96%
2017	160,913,870	13,369,325	9.06%	20.54%	141,481,455	3,728,925	2.71%	86.49%	1,945,170,905	-82,290,365	-4.06%	62.11%
2018	169,253,080	8,339,210	5.18%	26.78%	152,289,370	10,807,915	7.64%	100.73%	1,824,818,390	-120,352,515	-6.19%	52.08%
2019	174,800,440	5,547,360	3.28%	30.94%	178,922,370	26,633,000	17.49%	135.84%	1,826,410,905	1,592,515	0.09%	52.21%
2020	180,048,382	5,247,942	3.00%	34.87%	186,784,739	7,862,369	4.39%	146.20%	1,749,706,115	-76,704,790	-4.20%	45.82%
2021	196,024,425	15,976,043	8.87%	46.84%	207,837,630	21,052,891	11.27%	173.95%	1,750,514,165	808,050	0.05%	45.88%
2022	229,597,865	33,573,440	17.13%	71.99%	213,849,110	6,011,480	2.89%	181.87%	1,783,330,115	32,815,950	1.87%	48.62%
2023	264,923,475	35,325,610	15.39%	98.45%	220,254,190	6,405,080	3.00%	190.32%	1,878,151,760	94,821,645	5.32%	56.52%

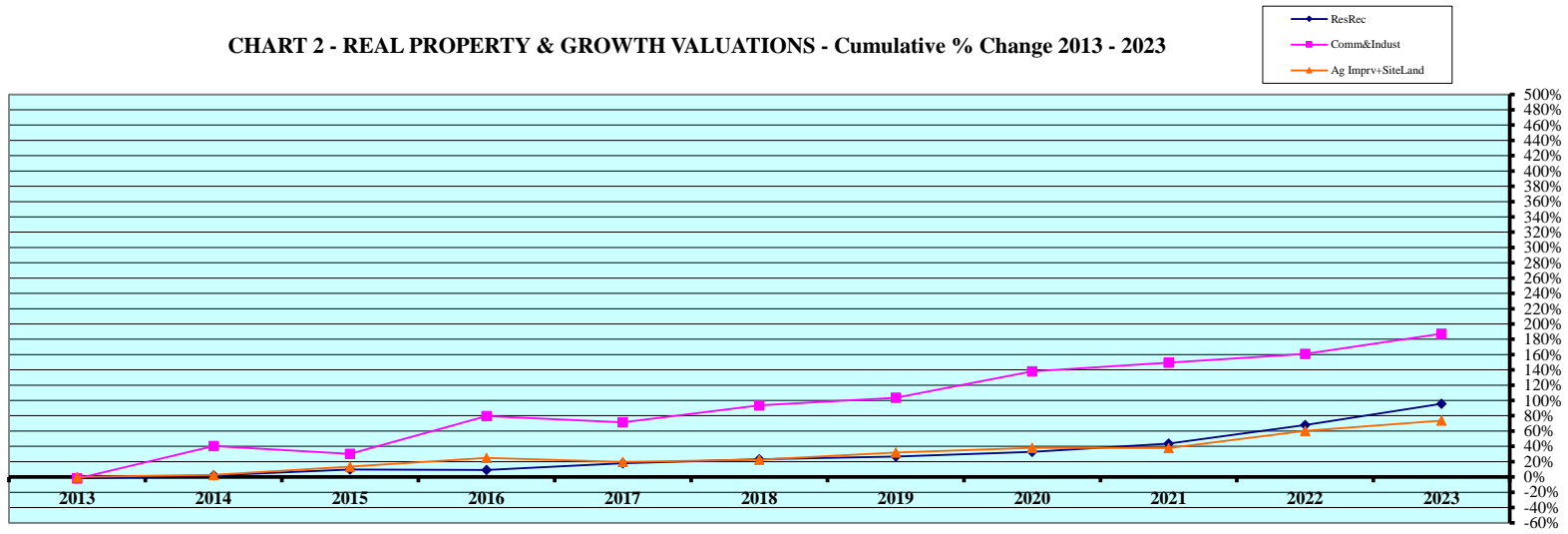
Rate Annual %chg: Residential & Recreational **7.09%** Commercial & Industrial **11.25%** Agricultural Land **4.58%**

Cnty# **2**
County **ANTELOPE**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	133,498,055	2,331,354	1.75%	131,166,701	-	-1.75%	75,867,140	1,599,110	2.11%	74,268,030	-	-2.11%	
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	2.21%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	40.42%	
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	9.74%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	30.08%	
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	9.09%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	79.49%	
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	17.98%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	71.46%	
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	23.13%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	93.49%	
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	26.70%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	103.63%	
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	32.78%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	138.05%	
2021	196,024,425	4,316,528	2.20%	191,707,897	6.48%	43.60%	207,837,630	18,536,165	8.92%	189,301,465	1.35%	149.52%	
2022	229,597,865	5,529,745	2.41%	224,068,120	14.31%	67.84%	213,849,110	15,969,030	7.47%	197,880,080	-4.79%	160.82%	
2023	264,923,475	3,704,228	1.40%	261,219,247	13.77%	95.67%	220,254,190	2,317,600	1.05%	217,936,590	1.91%	187.26%	
Rate Ann%chg	7.09%			Resid & Recreat w/o growth			11.25%			C & I w/o growth			4.12%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	-	-
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	2.58%
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	13.37%
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	24.98%
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	19.65%
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	22.63%
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	31.86%
2020	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	37.96%
2021	86,375,175	86,455,725	172,830,900	5,561,200	3.22%	167,269,700	-1.90%	37.74%
2022	108,941,675	95,266,620	204,208,295	9,504,660	4.65%	194,703,635	12.66%	60.34%
2023	119,222,645	96,151,340	215,373,985	4,519,560	2.10%	210,854,425	3.25%	73.64%
Rate Ann%chg	7.18%	4.52%	5.90%	Ag Imprv+Site w/o growth			2.61%	

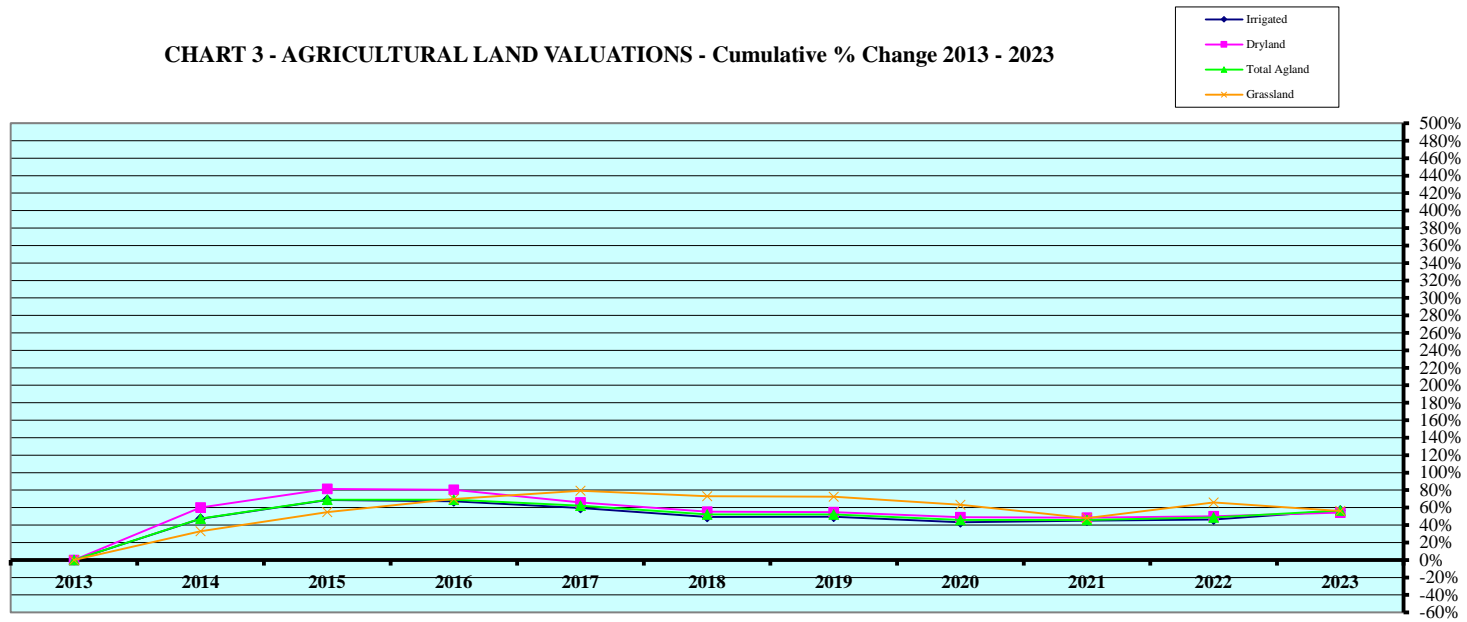
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 2
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	945,867,465	-	-	-	153,612,830	-	-	-	97,008,095	-	-	-
2014	1,391,084,160	445,216,695	47.07%	47.07%	245,832,205	92,219,375	60.03%	60.03%	128,859,020	31,850,925	32.83%	32.83%
2015	1,595,425,025	204,340,865	14.69%	68.67%	278,542,480	32,710,275	13.31%	81.33%	150,267,020	21,408,000	16.61%	54.90%
2016	1,582,353,705	-13,071,320	-0.82%	67.29%	277,139,740	-1,402,740	-0.50%	80.41%	164,750,990	14,483,970	9.64%	69.83%
2017	1,509,789,185	-72,564,520	-4.59%	59.62%	254,740,420	-22,399,320	-8.08%	65.83%	173,913,820	9,162,830	5.56%	79.28%
2018	1,411,772,110	-98,017,075	-6.49%	49.26%	238,570,135	-16,170,285	-6.35%	55.31%	167,901,350	-6,012,470	-3.46%	73.08%
2019	1,414,916,060	3,143,950	0.22%	49.59%	237,597,890	-972,245	-0.41%	54.67%	167,214,385	-686,965	-0.41%	72.37%
2020	1,355,638,700	-59,277,360	-4.19%	43.32%	228,812,320	-8,785,570	-3.70%	48.95%	158,339,675	-8,874,710	-5.31%	63.22%
2021	1,371,622,250	15,983,550	1.18%	45.01%	227,982,805	-829,515	-0.36%	48.41%	143,625,770	-14,713,905	-9.29%	48.06%
2022	1,384,595,595	12,973,345	0.95%	46.38%	230,362,230	2,379,425	1.04%	49.96%	160,929,925	17,304,155	12.05%	65.89%
2023	1,482,236,630	97,641,035	7.05%	56.71%	237,082,880	6,720,650	2.92%	54.34%	151,455,630	-9,474,295	-5.89%	56.13%

Rate Ann.%chg: Irrigated **4.59%** Dryland **4.44%** Grassland **4.56%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	346,315	-	-	-	3,106,915	-	-	-	1,199,941,620	-	-	-
2014	347,530	1,215	0.35%	0.35%	3,103,550	-3,365	-0.11%	-0.11%	1,769,226,465	569,284,845	47.44%	47.44%
2015	360,295	12,765	3.67%	4.04%	3,084,380	-19,170	-0.62%	-0.73%	2,027,679,200	258,452,735	14.61%	68.98%
2016	372,930	12,635	3.51%	7.69%	2,843,905	-240,475	-7.80%	-8.47%	2,027,461,270	-217,930	-0.01%	68.96%
2017	687,190	314,260	84.27%	98.43%	6,040,290	3,196,385	112.39%	94.41%	1,945,170,905	-82,290,365	-4.06%	62.11%
2018	674,420	-12,770	-1.86%	94.74%	5,900,375	-139,915	-2.32%	89.91%	1,824,818,390	-120,352,515	-6.19%	52.08%
2019	673,295	-1,125	-0.17%	94.42%	6,009,275	108,900	1.85%	93.42%	1,826,410,905	1,592,515	0.09%	52.21%
2020	844,105	170,810	25.37%	143.74%	6,071,315	62,040	1.03%	95.41%	1,749,706,115	-76,704,790	-4.20%	45.82%
2021	842,625	-1,480	-0.18%	143.31%	6,440,715	369,400	6.08%	107.30%	1,750,514,165	808,050	0.05%	45.88%
2022	843,260	635	0.08%	143.50%	6,599,105	158,390	2.46%	112.40%	1,783,330,115	32,815,950	1.87%	48.62%
2023	839,025	-4,235	-0.50%	142.27%	6,537,595	-61,510	-0.93%	110.42%	1,878,151,760	94,821,645	5.32%	56.52%

Cnty# **2**
County **ANTELOPE**

Rate Ann.%chg: Total Agric Land **4.58%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	942,840,235	296,196	3,183			154,496,665	80,302	1,924			97,239,960	127,646	762		
2014	1,392,070,100	297,900	4,673	46.80%	46.80%	246,076,135	79,076	3,112	61.75%	61.75%	128,539,130	127,483	1,008	32.36%	32.36%
2015	1,594,074,195	298,823	5,335	14.16%	67.59%	281,377,805	78,388	3,590	15.35%	86.57%	149,636,865	127,257	1,176	16.62%	54.35%
2016	1,581,060,255	300,331	5,264	-1.31%	65.38%	278,220,760	76,884	3,619	0.81%	88.09%	164,929,515	127,713	1,291	9.83%	69.52%
2017	1,515,762,980	301,893	5,021	-4.63%	57.73%	254,997,775	75,398	3,382	-6.54%	75.79%	174,353,050	127,360	1,369	6.01%	79.70%
2018	1,412,180,160	301,946	4,677	-6.85%	46.93%	238,282,640	72,559	3,284	-2.90%	70.69%	167,960,980	130,138	1,291	-5.72%	69.42%
2019	1,414,641,815	302,436	4,677	0.01%	46.94%	237,817,485	72,474	3,281	-0.08%	70.56%	167,183,410	129,675	1,289	-0.11%	69.24%
2020	1,412,985,905	303,893	4,650	-0.60%	46.07%	235,699,970	71,025	3,319	1.13%	72.49%	158,433,465	129,321	1,225	-4.97%	60.82%
2021	1,371,817,975	304,409	4,506	-3.08%	41.57%	228,048,925	70,549	3,233	-2.59%	68.01%	143,878,140	128,827	1,117	-8.84%	46.61%
2022	1,384,601,580	305,599	4,531	0.54%	42.34%	230,935,065	69,283	3,333	3.12%	73.25%	160,659,650	128,323	1,252	12.10%	64.35%
2023	1,481,930,470	306,104	4,841	6.85%	52.09%	237,245,375	69,238	3,427	2.80%	78.10%	151,637,470	127,966	1,185	-5.35%	55.55%

Rate Annual %chg Average Value/Acre: 4.28%

5.94%

4.52%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	393,685	3,914	101			2,878,965	5,758	500			1,197,849,510	513,815	2,331		
2014	340,030	3,378	101	0.09%	0.09%	2,847,970	5,696	500	0.00%	0.00%	1,769,873,365	513,533	3,446	47.84%	47.84%
2015	346,665	3,444	101	-0.01%	0.08%	2,810,260	5,621	500	0.00%	0.00%	2,028,245,790	513,533	3,950	14.60%	69.42%
2016	360,730	3,584	101	0.00%	0.08%	2,837,925	5,676	500	0.00%	0.00%	2,027,409,185	514,188	3,943	-0.17%	69.13%
2017	700,345	4,060	172	71.35%	71.49%	6,095,245	6,763	901	80.26%	80.26%	1,951,909,395	515,474	3,787	-3.96%	62.43%
2018	674,235	4,068	166	-3.90%	64.81%	5,935,705	6,628	895	-0.64%	79.10%	1,825,033,720	515,338	3,541	-6.48%	51.91%
2019	668,765	4,081	164	-1.13%	62.94%	5,886,040	6,582	894	-0.13%	78.87%	1,826,197,515	515,248	3,544	0.08%	52.03%
2020	667,300	4,536	147	-10.23%	46.26%	6,071,695	6,615	918	2.63%	83.56%	1,813,858,335	515,391	3,519	-0.70%	50.96%
2021	841,905	5,923	142	-3.38%	41.32%	6,404,015	6,690	957	4.30%	91.45%	1,750,990,960	516,397	3,391	-3.65%	45.45%
2022	843,645	5,996	141	-1.01%	39.89%	6,600,915	6,790	972	1.56%	94.44%	1,783,640,855	515,990	3,457	1.95%	48.28%
2023	843,205	5,998	141	-0.08%	39.78%	6,540,600	6,761	967	-0.50%	93.48%	1,878,197,120	516,068	3,639	5.29%	56.11%

2
ANTELOPE

Rate Annual %chg Average Value/Acre: 4.55%

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

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,295	ANTELOPE	153,952,729	10,456,664	14,355,333	257,322,575	219,188,590	1,065,600	7,600,900	1,878,151,760	119,222,645	96,151,340	0	2,757,468,136
cnty sectorvalue % of total value:		5.58%	0.38%	0.52%	9.33%	7.95%	0.04%	0.28%	68.11%	4.32%	3.49%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
152	BRUNSWICK	1,630,125	150,633	487,272	4,481,130	8,932,590	0	0	508,480	0	2,000	0	16,192,230
2.41%	%sector of county sector	1.06%	1.44%	3.39%	1.74%	4.08%			0.03%		0.00%		0.59%
	%sector of municipality	10.07%	0.93%	3.01%	27.67%	55.17%			3.14%		0.01%		100.00%
320	CLEARWATER	460,469	147,019	15,105	11,828,930	4,070,670	0	0	0	0	0	0	16,522,193
5.08%	%sector of county sector	0.30%	1.41%	0.11%	4.60%	1.86%							0.60%
	%sector of municipality	2.79%	0.89%	0.09%	71.59%	24.64%							100.00%
717	ELGIN	2,238,931	1,128,763	152,377	40,442,425	14,801,225	0	0	22,100	0	11,105	0	58,796,926
11.39%	%sector of county sector	1.45%	10.79%	1.06%	15.72%	6.75%			0.00%		0.01%		2.13%
	%sector of municipality	3.81%	1.92%	0.26%	68.78%	25.17%			0.04%		0.02%		100.00%
1,536	NELIGH	5,271,598	402,083	52,885	63,923,390	22,397,885	591,210	0	51,465	0	0	0	92,690,516
24.40%	%sector of county sector	3.42%	3.85%	0.37%	24.84%	10.22%	55.48%		0.00%				3.36%
	%sector of municipality	5.69%	0.43%	0.06%	68.96%	24.16%	0.64%		0.06%				100.00%
276	OAKDALE	114,209	494,082	71,121	4,512,320	373,420	0	0	112,515	0	0	0	5,677,667
4.38%	%sector of county sector	0.07%	4.73%	0.50%	1.75%	0.17%			0.01%				0.21%
	%sector of municipality	2.01%	8.70%	1.25%	79.47%	6.58%			1.98%				100.00%
363	ORCHARD	2,477,083	416,480	678,005	11,926,300	7,459,145	0	0	0	0	0	0	22,957,013
5.77%	%sector of county sector	1.61%	3.98%	4.72%	4.63%	3.40%							0.83%
	%sector of municipality	10.79%	1.81%	2.95%	51.95%	32.49%							100.00%
58	ROYAL	77,202	33,230	193,811	1,186,825	297,515	0	0	14,440	61,005	14,700	0	1,878,728
0.92%	%sector of county sector	0.05%	0.32%	1.35%	0.46%	0.14%			0.00%	0.05%	0.02%		0.07%
	%sector of municipality	4.11%	1.77%	10.32%	63.17%	15.84%			0.77%	3.25%	0.78%		100.00%
992	TILDEN	1,505,049	103,543	10,181	14,582,150	1,980,765	0	0	0	0	0	0	18,181,688
15.76%	%sector of county sector	0.98%	0.99%	0.07%	5.67%	0.90%							0.66%
	%sector of municipality	8.28%	0.57%	0.06%	80.20%	10.89%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,415	Total Municipalities	13,774,667	2,875,833	1,660,757	152,883,476	60,313,217	591,211	0	709,000	61,005	27,805	0	232,896,969
70.13%	%all municip.sectors of cnty	8.95%	27.50%	11.57%	59.41%	27.52%	55.48%		0.04%	0.05%	0.03%		8.45%

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

CHART 5

2 ANTELOPE

Total Real Property Sum Lines 17, 25, & 30	Records : 7,811	Value : 2,806,059,805	Growth 13,532,555	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	304	1,903,910	12	182,445	501	6,272,890	817	8,359,245	
02. Res Improve Land	1,840	12,802,835	12	300,000	438	11,075,000	2,290	24,177,835	
03. Res Improvements	1,838	158,279,060	12	2,242,520	474	97,289,080	2,324	257,810,660	
04. Res Total	2,142	172,985,805	24	2,724,965	975	114,636,970	3,141	290,347,740	6,375,685
% of Res Total	68.19	59.58	0.76	0.94	31.04	39.48	40.21	10.35	47.11
05. Com UnImp Land	76	403,860	7	188,485	15	415,410	98	1,007,755	
06. Com Improve Land	378	2,646,150	13	219,215	58	3,765,475	449	6,630,840	
07. Com Improvements	383	56,604,960	13	2,728,085	98	153,878,575	494	213,211,620	
08. Com Total	459	59,654,970	20	3,135,785	113	158,059,460	592	220,850,215	1,803,125
% of Com Total	77.53	27.01	3.38	1.42	19.09	71.57	7.58	7.87	13.32
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	37,370	0	0	2	36,985	5	74,355	
11. Ind Improvements	3	553,840	0	0	2	437,405	5	991,245	
12. Ind Total	3	591,210	0	0	2	474,390	5	1,065,600	0
% of Ind Total	60.00	55.48	0.00	0.00	40.00	44.52	0.06	0.04	0.00
13. Rec UnImp Land	0	0	2	120,200	22	1,984,675	24	2,104,875	
14. Rec Improve Land	0	0	0	0	18	2,614,670	18	2,614,670	
15. Rec Improvements	0	0	1	17,855	22	2,973,375	23	2,991,230	
16. Rec Total	0	0	3	138,055	44	7,572,720	47	7,710,775	24,475
% of Rec Total	0.00	0.00	6.38	1.79	93.62	98.21	0.60	0.27	0.18
Res & Rec Total	2,142	172,985,805	27	2,863,020	1,019	122,209,690	3,188	298,058,515	6,400,160
% of Res & Rec Total	67.19	58.04	0.85	0.96	31.96	41.00	40.81	10.62	47.29
Com & Ind Total	462	60,246,180	20	3,135,785	115	158,533,850	597	221,915,815	1,803,125
% of Com & Ind Total	77.39	27.15	3.35	1.41	19.26	71.44	7.64	7.91	13.32
17. Taxable Total	2,604	233,231,985	47	5,998,805	1,134	280,743,540	3,785	519,974,330	8,203,285
% of Taxable Total	68.80	44.85	1.24	1.15	29.96	53.99	48.46	18.53	60.62

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	67,250	2,007,850	0	0	0
19. Commercial	7	320,175	4,755,740	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	6	67,250	2,007,850
19. Commercial	0	0	0	7	320,175	4,755,740
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				13	387,425	6,763,590

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	268	5	230	503

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	704,010	31	14,623,510	2,531	1,241,614,450	2,577	1,256,941,970
28. Ag-Improved Land	4	66,430	77	36,212,470	1,295	793,609,385	1,376	829,888,285
29. Ag Improvements	5	407,490	78	11,589,895	1,366	187,257,835	1,449	199,255,220

30. Ag Total				4,026	2,286,085,475
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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	1	1.00	25,000	60	61.00	1,525,000	
33. HomeSite Improvements	1	0.00	41,005	60	0.00	8,204,420	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,300	15	22.33	51,355	
36. FarmSite Improv Land	4	10.55	24,225	57	197.66	454,665	
37. FarmSite Improvements	5	0.00	366,485	58	0.00	3,385,475	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	84	193.80	0	
40. Other- Non Ag Use	0	0.00	0	4	155.84	174,820	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	11.00	275,000	11	11.00	275,000	
32. HomeSite Improv Land	699	737.73	18,500,250	760	799.73	20,050,250	
33. HomeSite Improvements	733	0.00	102,557,400	794	0.00	110,802,825	70,050
34. HomeSite Total				805	810.73	131,128,075	
35. FarmSite UnImp Land	280	640.76	1,488,585	296	664.09	1,542,240	
36. FarmSite Improv Land	1,128	4,088.99	9,412,475	1,189	4,297.20	9,891,365	
37. FarmSite Improvements	1,216	0.00	84,700,435	1,279	0.00	88,452,395	5,259,220
38. FarmSite Total				1,575	4,961.29	99,886,000	
39. Road & Ditches	3,426	10,321.20	0	3,511	10,515.15	0	
40. Other- Non Ag Use	43	1,417.68	2,048,235	47	1,573.52	2,223,055	
41. Total Section VI				2,380	17,860.69	233,237,130	5,329,270

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	8	976.82	809,585	8	976.82	809,585

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	8,778.94	3.81%	47,406,270	4.20%	5,400.00
46. 1A	19,316.86	8.38%	104,310,985	9.24%	5,400.00
47. 2A1	1,270.96	0.55%	6,608,985	0.59%	5,199.99
48. 2A	114,281.97	49.58%	579,981,620	51.38%	5,075.01
49. 3A1	60,183.69	26.11%	276,844,885	24.52%	4,600.00
50. 3A	2,424.61	1.05%	10,668,290	0.95%	4,400.00
51. 4A1	6,399.07	2.78%	28,155,930	2.49%	4,400.00
52. 4A	17,828.05	7.74%	74,877,920	6.63%	4,200.01
53. Total	230,484.15	100.00%	1,128,854,885	100.00%	4,897.75
Dry					
54. 1D1	2,116.80	5.22%	7,408,800	6.24%	3,500.00
55. 1D	6,419.40	15.83%	21,503,870	18.11%	3,349.83
56. 2D1	1,325.91	3.27%	4,044,120	3.41%	3,050.07
57. 2D	18,702.69	46.11%	57,044,280	48.03%	3,050.06
58. 3D1	7,440.73	18.35%	18,601,825	15.66%	2,500.00
59. 3D	1,031.17	2.54%	2,577,925	2.17%	2,500.00
60. 4D1	945.08	2.33%	2,173,715	1.83%	2,300.03
61. 4D	2,576.13	6.35%	5,409,835	4.56%	2,099.99
62. Total	40,557.91	100.00%	118,764,370	100.00%	2,928.27
Grass					
63. 1G1	19,169.15	18.83%	26,065,235	18.98%	1,359.75
64. 1G	3,775.18	3.71%	5,068,125	3.69%	1,342.49
65. 2G1	35,252.46	34.63%	46,899,010	34.15%	1,330.38
66. 2G	9,295.56	9.13%	11,590,765	8.44%	1,246.91
67. 3G1	13,745.77	13.50%	19,071,165	13.89%	1,387.42
68. 3G	18,476.54	18.15%	25,847,400	18.82%	1,398.93
69. 4G1	312.18	0.31%	426,155	0.31%	1,365.09
70. 4G	1,779.87	1.75%	2,370,625	1.73%	1,331.91
71. Total	101,806.71	100.00%	137,338,480	100.00%	1,349.01
Irrigated Total					
Irrigated Total	230,484.15	60.25%	1,128,854,885	81.13%	4,897.75
Dry Total					
Dry Total	40,557.91	10.60%	118,764,370	8.54%	2,928.27
Grass Total					
Grass Total	101,806.71	26.61%	137,338,480	9.87%	1,349.01
72. Waste	3,726.77	0.97%	679,275	0.05%	182.27
73. Other	5,977.60	1.56%	5,749,400	0.41%	961.82
74. Exempt	118.32	0.03%	153,415	0.01%	1,296.61
75. Market Area Total	382,553.14	100.00%	1,391,386,410	100.00%	3,637.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,913.05	3.84%	19,475,400	4.05%	6,685.57
46. 1A	7,460.69	9.84%	49,240,550	10.24%	6,600.00
47. 2A1	4,462.58	5.89%	28,563,525	5.94%	6,400.68
48. 2A	31,217.76	41.17%	200,574,325	41.73%	6,425.01
49. 3A1	1,593.97	2.10%	9,882,635	2.06%	6,200.01
50. 3A	385.70	0.51%	2,380,445	0.50%	6,171.75
51. 4A1	20,074.05	26.47%	123,266,630	25.65%	6,140.60
52. 4A	7,719.38	10.18%	47,281,655	9.84%	6,125.06
53. Total	75,827.18	100.00%	480,665,165	100.00%	6,338.96
Dry					
54. 1D1	803.42	2.79%	4,467,265	3.14%	5,560.31
55. 1D	10,223.88	35.47%	56,943,230	40.04%	5,569.63
56. 2D1	1,803.52	6.26%	9,695,620	6.82%	5,375.94
57. 2D	1,328.65	4.61%	7,145,595	5.02%	5,378.09
58. 3D1	446.30	1.55%	2,097,620	1.48%	4,700.02
59. 3D	1,220.21	4.23%	5,728,715	4.03%	4,694.86
60. 4D1	6,961.52	24.15%	31,999,250	22.50%	4,596.59
61. 4D	6,034.42	20.94%	24,129,620	16.97%	3,998.66
62. Total	28,821.92	100.00%	142,206,915	100.00%	4,933.98
Grass					
63. 1G1	3,493.41	13.68%	4,786,695	12.85%	1,370.21
64. 1G	2,890.69	11.32%	3,727,735	10.01%	1,289.57
65. 2G1	3,662.78	14.34%	5,784,110	15.53%	1,579.16
66. 2G	14,594.05	57.15%	21,611,175	58.03%	1,480.82
67. 3G1	394.89	1.55%	563,585	1.51%	1,427.19
68. 3G	472.24	1.85%	735,370	1.97%	1,557.20
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	26.12	0.10%	35,625	0.10%	1,363.90
71. Total	25,534.18	100.00%	37,244,295	100.00%	1,458.61
Irrigated Total					
Irrigated Total	75,827.18	56.93%	480,665,165	72.67%	6,338.96
Dry Total					
Dry Total	28,821.92	21.64%	142,206,915	21.50%	4,933.98
Grass Total					
Grass Total	25,534.18	19.17%	37,244,295	5.63%	1,458.61
72. Waste	2,181.47	1.64%	367,035	0.06%	168.25
73. Other	839.50	0.63%	978,525	0.15%	1,165.60
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	133,204.25	100.00%	661,461,935	100.00%	4,965.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	106.06	523,185	6,397.19	36,287,730	299,808.08	1,572,709,135	306,311.33	1,609,520,050
77. Dry Land	47.32	142,805	2,183.92	8,886,325	67,148.59	251,942,155	69,379.83	260,971,285
78. Grass	44.62	52,925	2,372.64	3,330,190	124,923.63	171,199,660	127,340.89	174,582,775
79. Waste	0.00	0	330.83	53,655	5,577.41	992,655	5,908.24	1,046,310
80. Other	0.00	0	144.48	72,240	6,672.62	6,655,685	6,817.10	6,727,925
81. Exempt	0.00	0	0.00	0	118.32	153,415	118.32	153,415
82. Total	198.00	718,915	11,429.06	48,630,140	504,130.33	2,003,499,290	515,757.39	2,052,848,345

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	306,311.33	59.39%	1,609,520,050	78.40%	5,254.52
Dry Land	69,379.83	13.45%	260,971,285	12.71%	3,761.49
Grass	127,340.89	24.69%	174,582,775	8.50%	1,370.99
Waste	5,908.24	1.15%	1,046,310	0.05%	177.09
Other	6,817.10	1.32%	6,727,925	0.33%	986.92
Exempt	118.32	0.02%	153,415	0.01%	1,296.61
Total	515,757.39	100.00%	2,052,848,345	100.00%	3,980.26

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 Brunswick	16	109,525	75	673,005	75	6,212,695	91	6,995,225	91,430
83.2 Clearwater	33	221,570	177	1,263,580	177	10,798,085	210	12,283,235	442,830
83.3 Elgin	45	462,085	356	3,384,290	357	40,885,645	402	44,732,020	447,210
83.4 Neligh	78	774,025	675	5,783,470	670	69,094,140	748	75,651,635	2,164,620
83.5 Oakdale	65	140,360	167	372,205	168	4,535,200	233	5,047,765	334,305
83.6 Orchard	28	86,995	213	773,445	213	11,165,090	241	12,025,530	109,720
83.7 Royal	20	29,130	46	108,490	46	1,049,205	66	1,186,825	0
83.8 Rural	541	8,576,405	472	14,026,615	514	102,880,515	1,055	125,483,535	2,213,985
83.9 Tilden	15	64,025	127	407,405	127	14,181,315	142	14,652,745	596,060
84 Residential Total	841	10,464,120	2,308	26,792,505	2,347	260,801,890	3,188	298,058,515	6,400,160

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Brunswick	11	14,410	28	71,155	29	8,855,920	40	8,941,485	571,130
85.2 Clearwater	3	6,535	43	167,150	44	3,972,760	47	4,146,445	0
85.3 Elgin	15	71,415	71	470,715	71	14,208,085	86	14,750,215	66,365
85.4 Neligh	21	218,600	144	1,597,795	146	21,548,840	167	23,365,235	226,400
85.5 Oakdale	8	21,980	10	48,985	10	207,270	18	278,235	0
85.6 Orchard	9	46,280	47	224,050	47	7,289,725	56	7,560,055	0
85.7 Royal	6	3,375	12	29,225	12	307,165	18	339,765	0
85.8 Rural	22	612,225	68	3,980,645	111	155,825,545	133	160,418,415	805,480
85.9 Tilden	3	12,935	31	115,475	29	1,987,555	32	2,115,965	133,750
86 Commercial Total	98	1,007,755	454	6,705,195	499	214,202,865	597	221,915,815	1,803,125

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	17,331.21	20.48%	24,263,670	20.52%	1,400.00
88. 1G	2,869.53	3.39%	4,017,360	3.40%	1,400.01
89. 2G1	26,094.34	30.83%	36,532,095	30.89%	1,400.00
90. 2G	7,274.10	8.59%	10,141,965	8.58%	1,394.26
91. 3G1	11,906.46	14.07%	16,609,515	14.05%	1,395.00
92. 3G	17,208.79	20.33%	24,006,245	20.30%	1,395.00
93. 4G1	304.21	0.36%	418,310	0.35%	1,375.07
94. 4G	1,648.90	1.95%	2,267,385	1.92%	1,375.09
95. Total	84,637.54	100.00%	118,256,545	100.00%	1,397.21
CRP					
96. 1C1	678.94	8.41%	1,222,065	8.41%	1,799.96
97. 1C	459.95	5.70%	827,915	5.70%	1,800.01
98. 2C1	4,452.24	55.14%	8,013,975	55.14%	1,799.99
99. 2C	336.98	4.17%	606,560	4.17%	1,799.99
100. 3C1	1,186.14	14.69%	2,135,065	14.69%	1,800.01
101. 3C	928.68	11.50%	1,671,620	11.50%	1,800.00
102. 4C1	2.97	0.04%	5,345	0.04%	1,799.66
103. 4C	29.04	0.36%	52,275	0.36%	1,800.10
104. Total	8,074.94	100.00%	14,534,820	100.00%	1,799.99
Timber					
105. 1T1	1,159.00	12.74%	579,500	12.74%	500.00
106. 1T	445.70	4.90%	222,850	4.90%	500.00
107. 2T1	4,705.88	51.75%	2,352,940	51.75%	500.00
108. 2T	1,684.48	18.52%	842,240	18.52%	500.00
109. 3T1	653.17	7.18%	326,585	7.18%	500.00
110. 3T	339.07	3.73%	169,535	3.73%	500.00
111. 4T1	5.00	0.05%	2,500	0.05%	500.00
112. 4T	101.93	1.12%	50,965	1.12%	500.00
113. Total	9,094.23	100.00%	4,547,115	100.00%	500.00
<hr/>					
Grass Total	84,637.54	83.14%	118,256,545	86.11%	1,397.21
CRP Total	8,074.94	7.93%	14,534,820	10.58%	1,799.99
Timber Total	9,094.23	8.93%	4,547,115	3.31%	500.00
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114. Market Area Total	101,806.71	100.00%	137,338,480	100.00%	1,349.01

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,591.73	12.74%	4,211,825	13.17%	1,625.10
88. 1G	1,850.52	9.10%	3,007,360	9.40%	1,625.14
89. 2G1	3,066.50	15.08%	4,906,410	15.34%	1,600.00
90. 2G	12,151.90	59.75%	18,835,675	58.89%	1,550.02
91. 3G1	279.26	1.37%	425,865	1.33%	1,524.98
92. 3G	374.36	1.84%	561,540	1.76%	1,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	23.02	0.11%	34,075	0.11%	1,480.23
95. Total	20,337.29	100.00%	31,982,750	100.00%	1,572.62
CRP					
96. 1C1	53.92	4.66%	150,990	4.66%	2,800.26
97. 1C	87.08	7.52%	243,830	7.52%	2,800.07
98. 2C1	251.99	21.76%	705,555	21.76%	2,799.93
99. 2C	675.84	58.37%	1,892,345	58.37%	2,799.99
100. 3C1	34.74	3.00%	97,275	3.00%	2,800.09
101. 3C	54.30	4.69%	152,040	4.69%	2,800.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,157.87	100.00%	3,242,035	100.00%	2,800.00
Timber					
105. 1T1	847.76	20.99%	423,880	20.99%	500.00
106. 1T	953.09	23.60%	476,545	23.60%	500.00
107. 2T1	344.29	8.52%	172,145	8.52%	500.00
108. 2T	1,766.31	43.73%	883,155	43.73%	500.00
109. 3T1	80.89	2.00%	40,445	2.00%	500.00
110. 3T	43.58	1.08%	21,790	1.08%	500.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.10	0.08%	1,550	0.08%	500.00
113. Total	4,039.02	100.00%	2,019,510	100.00%	500.00
<hr/>					
Grass Total	20,337.29	79.65%	31,982,750	85.87%	1,572.62
CRP Total	1,157.87	4.53%	3,242,035	8.70%	2,800.00
Timber Total	4,039.02	15.82%	2,019,510	5.42%	500.00
<hr/>					
114. Market Area Total	25,534.18	100.00%	37,244,295	100.00%	1,458.61

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

02 Antelope

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	257,322,575	290,347,740	33,025,165	12.83%	6,375,685	10.36%
02. Recreational	7,600,900	7,710,775	109,875	1.45%	24,475	1.12%
03. Ag-Homesite Land, Ag-Res Dwelling	119,222,645	131,128,075	11,905,430	9.99%	70,050	9.93%
04. Total Residential (sum lines 1-3)	384,146,120	429,186,590	45,040,470	11.72%	6,470,210	10.04%
05. Commercial	219,188,590	220,850,215	1,661,625	0.76%	1,803,125	-0.06%
06. Industrial	1,065,600	1,065,600	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	220,254,190	221,915,815	1,661,625	0.75%	1,803,125	-0.06%
08. Ag-Farmsite Land, Outbuildings	94,404,005	99,886,000	5,481,995	5.81%	5,259,220	0.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,747,335	2,223,055	475,720	27.23%		
11. Total Non-Agland (sum lines 8-10)	96,151,340	102,109,055	5,957,715	6.20%	5,259,220	0.73%
12. Irrigated	1,482,236,630	1,609,520,050	127,283,420	8.59%		
13. Dryland	237,082,880	260,971,285	23,888,405	10.08%		
14. Grassland	151,455,630	174,582,775	23,127,145	15.27%		
15. Wasteland	839,025	1,046,310	207,285	24.71%		
16. Other Agland	6,537,595	6,727,925	190,330	2.91%		
17. Total Agricultural Land	1,878,151,760	2,052,848,345	174,696,585	9.30%		
18. Total Value of all Real Property (Locally Assessed)	2,578,703,410	2,806,059,805	227,356,395	8.82%	13,532,555	8.29%

2024 Assessment Survey for Antelope County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$188,572
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	No longer a separate levy
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,900
12.	Amount of last year's assessor's budget not used:
	\$16,452.25

B. Computer, Automation Information and GIS

1.	Administrative software:
	Converted to MIPS 4/1/2020
2.	CAMA software:
	Converted to MIPS 4/1/2020
3.	Personal Property software:
	Converted to MIPS 4/1/2020
4.	Are cadastral maps currently being used?
	No, the county utilizes GIS
5.	If so, who maintains the Cadastral Maps?
	NA
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	https://antelope.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques are flown every six years
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Only in rural areas

3.	What municipalities in the county are zoned?
	Neligh and Tilden
4.	When was zoning implemented?
	1999

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	NA
3.	What appraisal certifications or qualifications does the County require?
	NA
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2024 Residential Assessment Survey for Antelope County

1.	Valuation data collection done by:																								
	Staff																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
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	Cost and Market																								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																								
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																								
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																								
6.	Describe the methodology used to determine the residential lot values?																								

Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.

7. How are rural residential site values developed?

Rural residential site values are developed based on sales and through local market information

8. Are there form 191 applications on file?

No

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

All lots are treated the same, currently there is no difference.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2019	2024	2023
3	2019	2019	2024	2023
5	2019	2019	2023	2023
10	2019	2019	2024	2023
15	2019	2019	2023	2022-2023
20	2019	2019	2024	2023
25	2019	2019	2024	2022-2023
30	2019	2019	2023	2022-2023
35	2019	2019	2024	2021-2022
AG OB	2019	2019	2019	2021-2022
AG DW	2019	2019	2022	2021-2022

2024 Commercial Assessment Survey for Antelope County

1.	Valuation data collection done by:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Sales approach and cost approach as needed to verify value.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
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Sales comparison

7.

<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>
40	2018	2017	2018	2018
41	2018	2017	2018	2018
42	2018	2017	2018	2018
43	2018	2017	2018	2018
44	2018	2017	2018	2018
45	2018	2017	2018	2018
46	2018	2017	2018	2018
48	2018	2017	2018	2018

none

2024 Agricultural Assessment Survey for Antelope County

1.	Valuation data collection done by:										
	Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
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	Land use was updated using the 2022 GIS imagery.										
3.	Describe the process used to determine and monitor market areas.										
	Geological characteristics, soil capabilities and market area sales.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.										
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?										
	Currently feedlots are valued less than dry land and more than grass at \$3,000/acre. This has been in place from a couple assessors ago.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										

	WRP value is arrived at through analyzing surrounding counties sales. Through the analysis a flat value of \$1,050 is used.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Antelope County

3 Year Plan of Assessment

2023-2025

July 31, 2023

Introduction

This plan of assessment is required by law, pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, and as amended by 2005 Neb. Laws LB 263, Section 9. It is to be submitted to the Antelope County Board of Equalization and the Department of Revenue Property Assessment Division on or before October 31st annually. It shall indicate the classes or subclasses of real property that the Antelope County Assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value of quality of assessment practices required by law and the resources necessary to complete those actions. Annually, the Assessor reviews the quality of the assessment with a ratio study. Pursuant to Neb. 77-5023, the acceptable range is 69%-75% for ag land and 92%-100% for residential and commercial land. Actual value may be determined using professionally accepted mass appraisal methods, including but not limited to, the sales comparison approach, income approach, and cost approach.

General Description of the Value Base of Antelope County

Real Property

As reported in the 2023 Antelope County Abstract for Real Property filed by Assessor on March 19, 2023, Antelope County has a total count of:

Total Parcel Count: 7,782

The residential parcel count is approximately 36% of the total; the Commercial/Industrial parcel count is 8% of the total base. Agricultural property accounts for 56% of the base.

Total Real Property Value (excluding centrally assessed): \$2,579,727,965

Personal Property

As reported on the Personal Property County Abstract of Assessment Report calculated on July 9, 2021 by the Assessor, the county has:

Total Personal Property Returns: 1,959

The total taxable value as reported \$90,436,340

*the total for personal property is subject to change through the year, due to late filings

Staff/Training

The County Assessor has one full time deputy assessor, one full time data entry/general clerk. Currently, the office is working with one less clerk, than in years past. The Assessor continues to strive to find new ways to make the office as efficient as possible and keep overhead costs low.

The Assessor, according to NE 77-1311, has the general supervision over and direction of the assessment of all property in county. The Assessor compiles all reports, values all real property & personal property, inspects real property, maintains the sales file, makes corrections to the property record cards as dictated by 521's, death certificates, and court judgments, assesses all improvements/real/personal property, updates cadastral maps, sets up taxing districts/funds/sub-funds in MIPS, manages office finances, maintains GIS data, completes all parcel splits, processes all property sales and supervises all other duties. The six year review reviews, pick up work, and building permits are completed by the Assessor and staff. The Assessor and the Deputy are required to hold a State of Nebraska Assessor certification and are required to complete continuing education to maintain certification.

Public Relations

Every year in October, County Government Day is held. The Assessor is an active educator in this process. Communication with the local newspapers and the use of advertisements also help in the education of the general public. Due to budgeting constraints, notices placed in newspapers have been decreased. Only notices that are required by statute are placed in area newspapers. Notices to rural land owners have been sent out to have them come in to review their land use with the Assessor for accuracy. There has been good response from the property owners to the sales verification forms that are sent out to sellers and buyers on real estate transfers. A yearly manual of all public relation endeavors is kept in the office. Every year this manual is reviewed and analyzed with the expectation of improving our techniques in the future, and improving communication with the public. The assessor encourages property owners and all citizens to come to the office with questions and concerns. A new form was also created to mail to property owners prior to doing a physical inspection for the six year review. Property owners are asked to fill out any changes they may have made to the improvements, and give any other information that would be pertinent to their assessment. The office has received a lot of positive feedback from implementing the form.

Functions Performed

Other functions performed by the Assessor, but not limited to: Prepare annually and file the following Administrative Reports: County Abstract of Assessment for Real Property , County Abstract of Assessment for Personal Property , Assessor Survey, Methodology Report, Certification of Values to Political Subdivisions, School District Taxable Value Report, Sales information including rosters & annual Assessed Value Update w/Abstract, Certification of Taxes Levied Report, Homestead Exemption Tax Loss, Report of current values for properties owned by Board of Education Lands & Funds, Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper, Send notice of valuation

change to the owner of record (as of May 20) of any property whose value has increased or decreased, Prepare the plan of assessment for the next 3 assessment years, and the Three Year Plan of Assessment. Tax roll corrections are also processed when needed. Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing. Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

- Attend county board of equalization meetings including meetings for valuation protests
- TERC (Tax Equalization and Review Commission) Appeals & Testify in defense of the county's valuation.
- TERC Statewide Equalization - Attend the hearings if a show cause hearing is deemed necessary

ESRI Arc-GIS

As of 2004, property parcel information has been entered into the ESRI Arc-GIS computer program. This is kept current with land transfers processed, surveys, and daily visual inspection. In 2007 the services of GIS workshop were secured in an effort to improve our system. All rural and urban parcels are cut & labeled and are updated on a continuous basis. In 2016, GIS was utilized by cross-referencing with TerraScan to discover omitted farm property such as sheds, grain bins, etc. GIS Workshop Inc. was contracted to fly the county in the fall of 2015 to obtain new oblique photos of all rural improvements. The new oblique photos were delivered to the county in May 2016. These oblique photos were used to review all rural improvements, farm sites, and rural residential. In 2018, CRP questionnaires were mailed out to CRP program participants. CRP throughout the county was updated on GIS land use and in MIPS. Land use is reviewed as possible through new imagery. In 2019, due to flooding in the county, new imagery was available after recommendation by the assessor, to have the entire county flown to assess the damage to land and improvements. The imagery was also implemented to assess land use and land use changes. Annual review of land use is ongoing. Oblique imagery was completed in the fall of 2020, to assist with the completion of the 6 year review of the rural areas of the county. The county imported new imagery for 2022 on the GIS to update the current land use in 2023.

Policy & Procedure Manual

In 2015, the assessor created an Antelope County Assessor's Office Policy and Procedure Manual. This manual adheres to statute, regulation and directive. It also assists employees in understanding of the processes within the office, as it includes procedures of daily office operations and expectations. This manual will be revised and updated by the Assessor annually in order to keep current. This is updated as necessary.

Property Record Cards

The property record cards contain all information required by regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. An aerial photo of the agricultural land is also included. Currently, all parcels are being audited by the

office to make sure all have a scanned in copy of the last current deed registered. The property record cards are maintained through the CAMA system, MIPS. In the spring of 2020, the Assessor and Treasurer changed from Terrascan to MIPS for the CAMA system used within the offices. The assessor is currently researching options to digitize all paper file items of the property record cards from past years, as the office is running out of physical storage needed.

Homestead Exemptions

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1st through June 30th. As of June 30, 312 homestead exemptions were filed in the Antelope County Assessor's Office. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Assessor mails letters to all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Assessor works in conjunction with the Antelope County Veteran's Service Officer to ensure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

Personal Property

All personal property is handled according to Regulation 20. On or before May 1st, is the time frame for returns to be filed without penalty. After May 1st, returns filed receive a 10% penalty. Returns filed after July 1st have a 25% penalty applied. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Accountants, upon request, are provided with a list of taxpayers, and they then request their clients' forms in advance, which they complete and return to our office. Annually, new property owners and newly formed corporations are entered into the cama personal property files, to keep current. The treasurer's office delivers sales tax forms to the Assessor's Office in order for newly acquired ATV's, etc. to be added to the personal property roll in the following year. The Antelope County Assessor's Office anticipates this process to continue throughout the next three years.

Centrally Assessed/Railroad Property

Centrally assessed values are obtained from the State Department of Property Assessment & Taxation prior on or before August 10th. All are balanced prior to certification of values completed to all taxing entities.

Permissive Exemptions

Permissive exemption forms are prepared by assessor's office staff and mailed to all entities that were permissively tax exempt the previous year by November 1st. These forms are received back into the office by the end of the calendar year. The Assessor reviews all of the applications, brings the applications before the County Board of Equalization, and makes recommendations as to their qualifications. As property transfers in & out of exemption, the assessor contacts the parties involved to ensure that the proper classification is given to the property, and that all requirements are fulfilled. The Assessor's office mails forms to organizations, no later than November 1, to allow more time for the entities to complete and return to office.

Levies

The assessor processes all certified levy rates from the county clerk into the CAMA system, MIPS, which is necessary for billing and distribution of funds. This process comes after the Assessor certifies all values within the county and completes the proper reporting process by statute. All taxing entity funds, sub funds, and tax districts are created by the Assessor.

County Board of Equalization/TERC Appeals

The review of ownership and use of all cemetery real property is presented to the CBOE on or before August 1st. The 3 year plan of assessment is also presented prior to July 31. Tax roll corrections are periodically submitted to the CBOE for approval. Documentation explaining the correction is kept on file. The County Assessor (or her/his representative) attends all County Board of Equalization meetings. The Assessor prepares supporting documentation to be present during County Board of Equalization hearings and protests. Copies of all tax roll corrections are kept in the office, with copies given to the Clerk, and the originals are retained by the Treasurer.

Pick-Up Work

The assessor and staff will gather all necessary data, which will be entered into MIPS. This includes inspection of recent sold properties, and to verify sales in the sales file. All sales are verified through a sales verification questionnaire mailed to the buyer and the seller. If additional information is needed, telephone interviews are conducted. The Assessor meets weekly with the Zoning Administrator to review new zoning permits and building permits. All city permits are received from City Clerks throughout the county, and then processed in the Assessor office. All permits are physically inspected, photographed, and sketched by Assessor and staff.

Real Property Assessment Requirements

All real property in the State of Nebraska is subject to property taxation unless expressly exempted by Nebraska Constitution, or is permitted by the constitution and legislation adopted by the legislature. All real property is to be valued according to market value. Residential, Commercial, Industrial, and Recreational properties are to be valued at 100% of Market Value. Agricultural land is to be valued at 75%.

2024-2026 – Residential

Elgin and Neligh residential will be reviewed during 2023-2024 as part of the 6 year review. New additions to property or any changes is followed up by a physical onsite inspection of the property. Tilden and Oakdale will be completed the following year.

2024-2026 Commercial

Building permits, pickup work, and sale review will continue to be reviewed by Assessor. Neligh And Elgin commercial will be reviewed in 2024. Tilden, Oakdale, and rural commercial properties will be completed in 2025.

2024-2026 Agricultural

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. With the completion of the new 2022 imagery, all land use will be reviewed in 2023-2024 to ensure all is correct for assessment. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made to values. Flooded crop ground will continue to be monitored every year, to monitor if water is draining or if continues to be to hold water

Conclusion

I reserve the right to make changes, alterations or adjustments to my projected plan at any time moving forward, as I see necessary.

Kelly E. Mueller-Oltjenbruns
Antelope County Assessor