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**DEPARTMENT OF REVENUE**

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ANTELOPE COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled 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

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Kelly Mueller-Oltjenbruns, Antelope County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

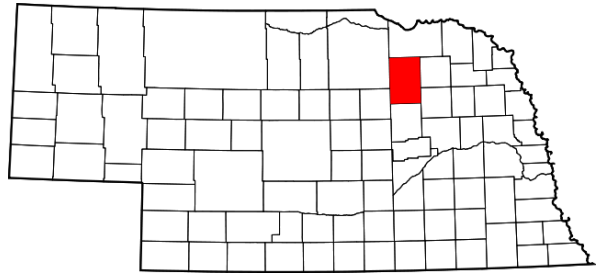
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*



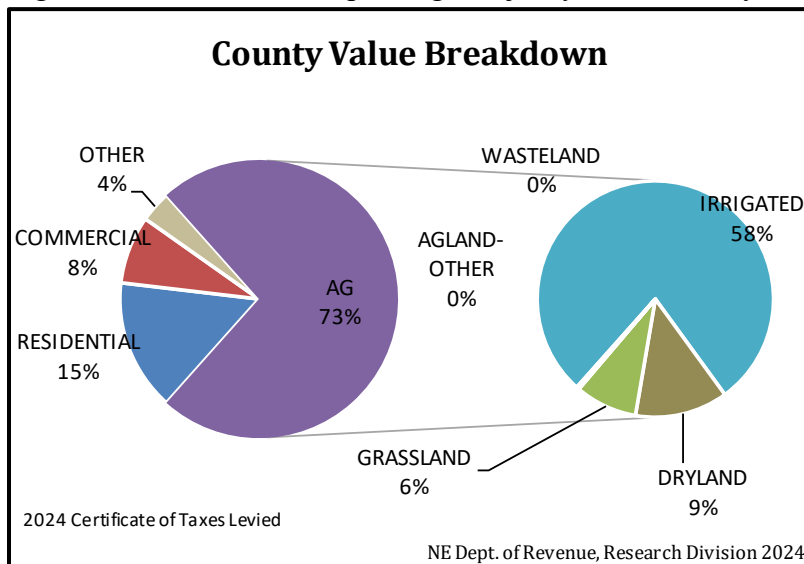
## County Overview

With a total area of 857 square miles, Antelope County has 6,302 residents, per the Census Bureau Quick Facts for 2023, a slight increase from the 2020 U.S. Census. Reports indicate that 76% 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 \$133,098 (2024 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 223 employer establishments with total employment of 1,587, for a 7% increase in employment.

Agricultural land makes up a large majority of the county’s valuation base. Irrigated land makes up the majority of the land in the county. Antelope County is included in the Upper Elkhorn Natural Resources District (NRD).



CITY POPULATION CHANGE			
	2014	2024	Change
BRUNSWICK	138	152	10.1%
CLEARWATER	419	320	-23.6%
ELGIN	661	717	8.5%
NELIGH	1,599	1,536	-3.9%
OAKDALE	322	276	-14.3%
ORCHARD	379	363	-4.2%
ROYAL	63	58	-7.9%
TILDEN	953	992	4.1%

## 2025 Residential Correlation for Antelope County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The 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 near 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. The Antelope County Assessor uses nine valuation groups primarily based on the assessor locations within the county; however, there are too few sales in five of the valuation groups for statistical analysis, therefore, a broader stratification of sales is necessary to analyze equalization.

The six-year inspection and review cycle of the county is examined. Residential properties are valued by the county assessor and staff, including pick-up work and revaluations. The county remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed.

2025 Residential Assessment Details for Antelope County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Neligh	2024*	2024*	2024	2024*	
3	Elgin	2024*	2024*	2024	2024*	
5	Tilden	2024*	2024*	2023	2024*	
10	Oakdale	2024*	2024*	2024	2023	
15	Royal	2024*	2024*	2023	2022-2023	
20	Brunswick	2024*	2024*	2024	2024*	
25	Orchard	2024*	2024*	2024	2022-2023	
30	Clearwater	2024*	2024*	2023	2022-2023	
35	Rural	2024*	2024*	2024	2024*	
<u>Additional comments:</u> A complete revaluation of quality, condition, effective age and economic depreciation was applied to Neligh, Elgin, Tilden, Brunswick and Rural. Pick-up work was completed by the assessor and staff and placed on the assessment roll.  * = assessment action for current year						

# 2025 Residential Correlation for Antelope County

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## *Description of Analysis*

The statistical sample in the residential class consists of 98 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, the PRD is high. Further analysis of the overall statistics indicates the removal of two low dollar sales will cause all measures of central tendency and the COD to fall within the acceptable range; the PRD reduces to 105%. An array of the sales by dollar incremental ranges demonstrates a regressive pattern, that needs to be corrected through reappraisal.

All valuation groups have medians within the acceptable range, except Valuation Group 10; the median is high with only eight sales. Removing the extreme outliers improves the COD and PRD; however, the measures of central tendency do not improve. The ratios of the six sales range from 67% to 143%, indicating significant disparity in the ratios; which is also seen in the lack of correlation in the measures of central tendency. The sample with six sales has too much dispersion to reliably indicate the level of value within the county.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor.

## *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments for residential property in Antelope County are uniform. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	39	97.55	98.34	96.30	08.84	102.12
3	12	99.23	109.78	103.27	17.98	106.30
5	4	97.51	96.15	96.81	02.55	99.32
10	6	102.69	106.70	89.87	20.34	118.73
20	5	98.16	103.23	100.45	11.61	102.77
25	17	99.75	103.86	96.57	14.13	107.55
30	6	97.70	107.95	100.97	14.05	106.91
35	9	96.52	92.33	88.63	08.72	104.17
____ALL____	98	97.79	101.41	95.78	11.96	105.88

## *Level of Value*

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

## 2025 Commercial Correlation for Antelope County

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### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales qualification and verification processes are reviewed. The sales usability rate for the commercial class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed and private sales that do not reflect current market. The county assessor provides documented reasons for all sales that are disqualified; however, the substantially changed sales do not support that value was added to the property in excess of the sales price. The Division will work with the county assessor to ensure sales are properly coded for future study periods.

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 six-year inspection and review cycle of the county is examined. Commercial properties are valued by the county assessor and staff, including pick-up work and revaluations. The county assessor physically reviews all properties of the county within the six-year inspection cycle and remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed.

2025 Commercial Assessment Details for Antelope County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
40	Neligh	2024*	2024*	2019	2019	
41	Tilden	2024*	2024*	2019	2019	
42	Elgin	2024*	2024*	2019	2019	
43	Brunswick	2024*	2024*	2019	2019	
44	Clearwater	2024*	2024*	2019	2019	
45	Oakdale	2024*	2024*	2019	2019	
46	Orchard	2024*	2024*	2019	2019	
48	Royal & Rural	2024*	2024*	2019	2019	
Additional comments: All hotel and motel properties were reviewed. Pick-up work was completed by the assessor and staff and placed on the assessment roll. * = assessment action for current year						

## 2025 Commercial Correlation for Antelope County

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### *Description of Analysis*

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. The COD and PRD are within acceptable range. All valuation groups have an insufficient number of sales, and a majority of the valuation groups have medians outside the acceptable range. Due to the dispersion in the sample only the overall statistics can be relied upon. The array around the median of the overall sample is 90% to 98%.

Valuation Group 40 has the most sales; all three measures of central tendency and qualitative measures are within acceptable range. However, the array around the median of Valuation Group 40 is 97% to 104%.

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle, increasing all valuation groups at a similar rate. 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.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the abstract increased 1%, the sales in total increased 8%. The difference is due to one sale in Neligh that increased significantly more than others.

### *Equalization and Quality of Assessment*

The review of the assessment practices by the county assessor supported that commercial property assessment in Antelope County comply with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
40	5	98.28	97.95	97.88	07.76	100.07
41	2	76.16	76.16	90.47	30.17	84.18
42	2	96.99	96.99	87.02	14.39	111.46
43	1	91.26	91.26	91.26	00.00	100.00
44	3	112.68	122.67	101.82	22.04	120.48
45	1	79.96	79.96	79.96	00.00	100.00
46	1	51.83	51.83	51.83	00.00	100.00
48	1	43.86	43.86	43.86	00.00	100.00
<u>ALL</u>	16	94.21	91.94	88.22	21.56	104.22

## 2025 Commercial Correlation for Antelope County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Antelope County is 94%.

## 2025 Agricultural Correlation for Antelope County

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### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed. The sales usability rate for the agricultural class is near 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.

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. Market Area 1 generally includes lands in the county located north of the Elkhorn River and the southwesterly portion of the county. The northern portion is characterized by moderately to steeply sloping soils. The middle and southern portion has deep, level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.

Market Area 3 includes the southeasterly portion of the county consisting of deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils and hilly-rolling hills for crop production.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor and office staff review all agricultural improvements. The inspection includes taking new pictures and measurements if needed. The land use study is conducted using aerial imagery. The assessor utilizes letters to receive feedback from the public to update land use and identify CRP, and reports a high return rate. Feedlots have been identified by the county assessor as intensive use.

## 2025 Agricultural Correlation for Antelope County

2025 Agricultural Assessment Details for Antelope County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024*	2024*	2023	2024*	
AB DW	Agricultural dwellings	2024*	2024*	2023	2024*	
<u>Additional comments:</u> Pick-up work was completed by the assessor and staff and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The north and southwesterly portion of the county, sandy and silty soil characteristics.	2023	Irrigated land 25% increase Dryland 25% increase Grassland 50-70% increase CRP land 46%
3	The southeasterly portion of the county, silty soils characteristics.	2023	Irrigated land 30-35% increase Dryland 25% increase Grassland 45-50% increase CRP land 32%
<u>Additional comments:</u> * = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class includes 53 qualified sales. Two of the three measures of central tendency are within acceptable range, the mean is high. The COD is within acceptable range. Both market areas have sufficient sale samples with 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 acceptable range. There are few sales of dryland and grassland for measurement purposes, however, the median of dryland is within acceptable range. Market Area 1 grassland has a median slightly below acceptable range.

Grassland in Market Area 1 historically has few sales for analysis; however, a study of surrounding county agricultural values shows that Antelope County's grassland values remain comparable to adjacent counties. Antelope County grassland values are at the high end of the value array in Market Area 1 and 2; these values are assessed within 5% of the surrounding counties. The overall trend in the agricultural market and the comparison to surrounding counties supports that Antelope County is assessed within the acceptable range.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.



## 2025 Agricultural Correlation for Antelope County

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

### *Equalization and Quality of Assessment*

Review of the statistical sample, comparable counties, and assessment practices indicates that the Antelope County Assessor has achieved value equalization. Agricultural improvements are equalized and assessed at the statutory level. The quality of assessment in the agricultural land class of property in Antelope County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	28	70.96	75.76	70.02	21.55	108.20
1	22	70.96	75.73	69.17	22.45	109.48
3	6	68.69	75.88	73.05	18.81	103.87
<u>Dry</u>						
County	7	70.38	79.20	76.65	17.29	103.33
1	1	80.26	80.26	80.26	00.00	100.00
3	6	69.49	79.02	76.48	18.06	103.32
<u>Grass</u>						
County	5	68.35	78.06	75.43	27.92	103.49
1	5	68.35	78.06	75.43	27.92	103.49
<u>ALL</u>	53	71.42	77.73	72.44	22.37	107.30

### *Level of Value*

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

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

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

## 2025 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
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Antelope County

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### Residential Real Property - Current

Number of Sales	98	Median	97.79
Total Sales Price	\$14,390,510	Mean	101.41
Total Adj. Sales Price	\$14,390,510	Wgt. Mean	95.78
Total Assessed Value	\$13,783,830	Average Assessed Value of the Base	\$106,411
Avg. Adj. Sales Price	\$146,842	Avg. Assessed Value	\$140,651

### Confidence Interval - Current

95% Median C.I	96.82 to 99.95
95% Wgt. Mean C.I	91.75 to 99.82
95% Mean C.I	97.90 to 104.92
% of Value of the Class of all Real Property Value in the County	9.81
% of Records Sold in the Study Period	3.04
% of Value Sold in the Study Period	4.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	121	98	97.67
2023	138	98	97.74
2022	140	96	96.31
2021	144	97	97.12

## 2025 Commission Summary for Antelope County

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### Commercial Real Property - Current

Number of Sales	16	Median	94.21
Total Sales Price	\$1,351,632	Mean	91.94
Total Adj. Sales Price	\$1,351,632	Wgt. Mean	88.22
Total Assessed Value	\$1,192,360	Average Assessed Value of the Base	\$379,410
Avg. Adj. Sales Price	\$84,477	Avg. Assessed Value	\$74,523

### Confidence Interval - Current

95% Median C.I	79.50 to 110.78
95% Wgt. Mean C.I	73.40 to 103.03
95% Mean C.I	76.53 to 107.35
% of Value of the Class of all Real Property Value in the County	6.51
% of Records Sold in the Study Period	2.67
% of Value Sold in the Study Period	0.52

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	16	100	98.08
2023	19	100	99.84
2022	17	100	99.84
2021	23	100	99.69

**02 Antelope  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 98  
 Total Sales Price : 14,390,510  
 Total Adj. Sales Price : 14,390,510  
 Total Assessed Value : 13,783,830  
 Avg. Adj. Sales Price : 146,842  
 Avg. Assessed Value : 140,651

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 101  
 COD : 11.96  
 PRD : 105.88

COV : 17.50  
 STD : 17.75  
 Avg. Abs. Dev : 11.70  
 MAX Sales Ratio : 169.19  
 MIN Sales Ratio : 67.47

95% Median C.I. : 96.82 to 99.95  
 95% Wgt. Mean C.I. : 91.75 to 99.82  
 95% Mean C.I. : 97.90 to 104.92

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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-22 To 31-DEC-22	14	102.83	108.45	104.23	10.13	104.05	89.13	141.12	97.33 to 121.43	131,356	136,918	
01-JAN-23 To 31-MAR-23	8	96.70	99.71	97.85	06.89	101.90	88.10	118.54	88.10 to 118.54	95,438	93,389	
01-APR-23 To 30-JUN-23	15	99.75	107.05	99.23	16.21	107.88	67.47	150.41	93.29 to 125.13	114,440	113,556	
01-JUL-23 To 30-SEP-23	13	97.41	106.03	98.98	13.99	107.12	84.28	169.19	91.49 to 116.85	149,846	148,317	
01-OCT-23 To 31-DEC-23	18	97.79	97.23	97.13	05.27	100.10	80.55	110.67	96.34 to 99.53	160,229	155,623	
01-JAN-24 To 31-MAR-24	5	85.88	87.94	88.44	10.41	99.43	69.79	102.03	N/A	209,000	184,832	
01-APR-24 To 30-JUN-24	10	97.68	101.43	90.55	16.77	112.02	74.78	146.84	75.26 to 143.44	112,130	101,532	
01-JUL-24 To 30-SEP-24	15	95.00	95.59	89.42	12.28	106.90	67.72	133.73	83.08 to 103.26	204,867	183,182	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	50	99.85	106.00	100.45	12.92	105.53	67.47	169.19	96.82 to 105.64	125,342	125,908	
01-OCT-23 To 30-SEP-24	48	97.58	96.62	92.18	10.55	104.82	67.72	146.84	90.09 to 99.48	169,238	156,009	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	54	97.71	102.44	98.19	10.85	104.33	67.47	169.19	96.57 to 99.75	135,412	132,959	
<u>ALL</u>	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	39	97.55	98.34	96.30	08.84	102.12	74.78	125.13	95.00 to 100.59	151,077	145,494	
3	12	99.23	109.78	103.27	17.98	106.30	84.28	143.44	91.49 to 136.19	139,900	144,474	
5	4	97.51	96.15	96.81	02.55	99.32	90.09	99.48	N/A	260,500	252,199	
10	6	102.69	106.70	89.87	20.34	118.73	67.47	143.05	67.47 to 143.05	34,333	30,854	
20	5	98.16	103.23	100.45	11.61	102.77	83.08	121.46	N/A	119,100	119,637	
25	17	99.75	103.86	96.57	14.13	107.55	69.79	169.19	93.89 to 107.00	80,100	77,356	
30	6	97.70	107.95	100.97	14.05	106.91	87.85	150.41	87.85 to 150.41	88,250	89,103	
35	9	96.52	92.33	88.63	08.72	104.17	67.72	106.41	80.55 to 100.77	342,778	303,790	
<u>ALL</u>	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651	

**02 Antelope  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 98  
 Total Sales Price : 14,390,510  
 Total Adj. Sales Price : 14,390,510  
 Total Assessed Value : 13,783,830  
 Avg. Adj. Sales Price : 146,842  
 Avg. Assessed Value : 140,651

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 101  
 COD : 11.96  
 PRD : 105.88

COV : 17.50  
 STD : 17.75  
 Avg. Abs. Dev : 11.70  
 MAX Sales Ratio : 169.19  
 MIN Sales Ratio : 67.47

95% Median C.I. : 96.82 to 99.95  
 95% Wgt. Mean C.I. : 91.75 to 99.82  
 95% Mean C.I. : 97.90 to 104.92

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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	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651
06											
07											
<u>ALL</u>	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	156.12	156.12	157.83	08.37	98.92	143.05	169.19	N/A	11,500	18,150
Less Than 30,000	9	109.98	121.54	118.23	18.89	102.80	94.56	169.19	96.57 to 143.44	19,644	23,226
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651
Greater Than 14,999	96	97.71	100.27	95.68	10.98	104.80	67.47	150.41	96.66 to 99.75	149,662	143,203
Greater Than 29,999	89	97.61	99.37	95.50	10.63	104.05	67.47	150.41	96.52 to 99.49	159,705	152,526
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	156.12	156.12	157.83	08.37	98.92	143.05	169.19	N/A	11,500	18,150
15,000 TO 29,999	7	107.00	111.66	112.31	12.23	99.42	94.56	143.44	94.56 to 143.44	21,971	24,676
30,000 TO 59,999	10	107.84	111.29	108.81	17.04	102.28	85.06	150.41	88.10 to 141.12	42,239	45,959
60,000 TO 99,999	21	102.03	104.36	104.32	12.80	100.04	67.47	146.84	95.42 to 113.59	82,229	85,778
100,000 TO 149,999	21	97.33	95.39	95.03	08.10	100.38	69.79	116.04	87.86 to 99.75	124,477	118,290
150,000 TO 249,999	23	97.41	96.97	97.07	08.23	99.90	75.26	136.19	91.32 to 99.48	177,391	172,201
250,000 TO 499,999	13	97.23	95.26	94.98	05.59	100.29	74.78	106.41	89.13 to 100.77	347,731	330,275
500,000 TO 999,999	1	67.72	67.72	67.72	00.00	100.00	67.72	67.72	N/A	850,000	575,580
1,000,000 +											
<u>ALL</u>	98	97.79	101.41	95.78	11.96	105.88	67.47	169.19	96.82 to 99.95	146,842	140,651

**02 Antelope**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 16  
Total Sales Price : 1,351,632  
Total Adj. Sales Price : 1,351,632  
Total Assessed Value : 1,192,360  
Avg. Adj. Sales Price : 84,477  
Avg. Assessed Value : 74,523

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 92  
COD : 21.56  
PRD : 104.22

COV : 31.46  
STD : 28.92  
Avg. Abs. Dev : 20.31  
MAX Sales Ratio : 164.93  
MIN Sales Ratio : 43.86

95% Median C.I. : 79.50 to 110.78  
95% Wgt. Mean C.I. : 73.40 to 103.03  
95% Mean C.I. : 76.53 to 107.35

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	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	2	47.85	47.85	44.49	08.34	107.55	43.86	51.83	N/A	95,000	42,268
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	4	93.79	94.58	95.04	10.01	99.52	79.96	110.78	N/A	139,750	132,813
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	96.99	96.99	87.02	14.39	111.46	83.03	110.95	N/A	35,000	30,458
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
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	5	79.50	74.52	74.97	25.58	99.40	43.86	99.13	N/A	92,726	69,520
01-OCT-23 To 30-SEP-24	6	93.79	95.38	94.14	11.64	101.32	79.96	110.95	79.96 to 110.95	104,833	98,694
<u>Calendar Yrs</u>											
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
01-JAN-23 To 31-DEC-23	7	79.96	79.07	82.08	22.00	96.33	43.86	110.78	43.86 to 110.78	112,714	92,512
<u>ALL</u>	16	94.21	91.94	88.22	21.56	104.22	43.86	164.93	79.50 to 110.78	84,477	74,523

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
40	5	98.28	97.95	97.88	07.76	100.07	79.50	110.78	N/A	105,600	103,362
41	2	76.16	76.16	90.47	30.17	84.18	53.18	99.13	N/A	119,316	107,943
42	2	96.99	96.99	87.02	14.39	111.46	83.03	110.95	N/A	35,000	30,458
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	122.67	101.82	22.04	120.48	90.41	164.93	N/A	71,667	72,972
45	1	79.96	79.96	79.96	00.00	100.00	79.96	79.96	N/A	45,000	35,980
46	1	51.83	51.83	51.83	00.00	100.00	51.83	51.83	N/A	15,000	7,775
48	1	43.86	43.86	43.86	00.00	100.00	43.86	43.86	N/A	175,000	76,760
<u>ALL</u>	16	94.21	91.94	88.22	21.56	104.22	43.86	164.93	79.50 to 110.78	84,477	74,523



**02 Antelope  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 92  
 COD : 21.56  
 PRD : 104.22

COV : 31.46  
 STD : 28.92  
 Avg. Abs. Dev : 20.31  
 MAX Sales Ratio : 164.93  
 MIN Sales Ratio : 43.86

95% Median C.I. : 79.50 to 110.78  
 95% Wgt. Mean C.I. : 73.40 to 103.03  
 95% Mean C.I. : 76.53 to 107.35

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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	2	100.61	100.61	98.41	03.43	102.24	97.16	104.05	N/A	204,500	201,248
03	14	90.84	90.70	83.79	24.08	108.25	43.86	164.93	53.18 to 110.95	67,331	56,419
04											
<u>ALL</u>	<u>16</u>	<u>94.21</u>	<u>91.94</u>	<u>88.22</u>	<u>21.56</u>	<u>104.22</u>	<u>43.86</u>	<u>164.93</u>	<u>79.50 to 110.78</u>	<u>84,477</u>	<u>74,523</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	110.95	110.95	110.95	00.00	100.00	110.95	110.95	N/A	10,000	11,095
Less Than 30,000	3	110.95	109.24	109.03	33.98	100.19	51.83	164.93	N/A	13,333	14,537
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	94.21	91.94	88.22	21.56	104.22	43.86	164.93	79.50 to 110.78	84,477	74,523
Greater Than 14,999	15	91.26	90.67	88.05	22.30	102.98	43.86	164.93	79.50 to 104.05	89,442	78,751
Greater Than 29,999	13	91.26	87.94	87.58	16.20	100.41	43.86	112.68	79.50 to 104.05	100,895	88,365
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	110.95	110.95	110.95	00.00	100.00	110.95	110.95	N/A	10,000	11,095
15,000 TO 29,999	2	108.38	108.38	108.38	52.18	100.00	51.83	164.93	N/A	15,000	16,258
30,000 TO 59,999	5	79.96	84.34	83.36	19.11	101.18	53.18	110.78	N/A	41,800	34,845
60,000 TO 99,999	4	97.66	97.76	97.97	10.86	99.79	83.03	112.68	N/A	64,750	63,436
100,000 TO 149,999	1	90.41	90.41	90.41	00.00	100.00	90.41	90.41	N/A	140,000	126,570
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	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	335,000	325,495
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>	<u>16</u>	<u>94.21</u>	<u>91.94</u>	<u>88.22</u>	<u>21.56</u>	<u>104.22</u>	<u>43.86</u>	<u>164.93</u>	<u>79.50 to 110.78</u>	<u>84,477</u>	<u>74,523</u>

**02 Antelope  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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MEDIAN : 94  
 WGT. MEAN : 88  
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 COD : 21.56  
 PRD : 104.22

COV : 31.46  
 STD : 28.92  
 Avg. Abs. Dev : 20.31  
 MAX Sales Ratio : 164.93  
 MIN Sales Ratio : 43.86

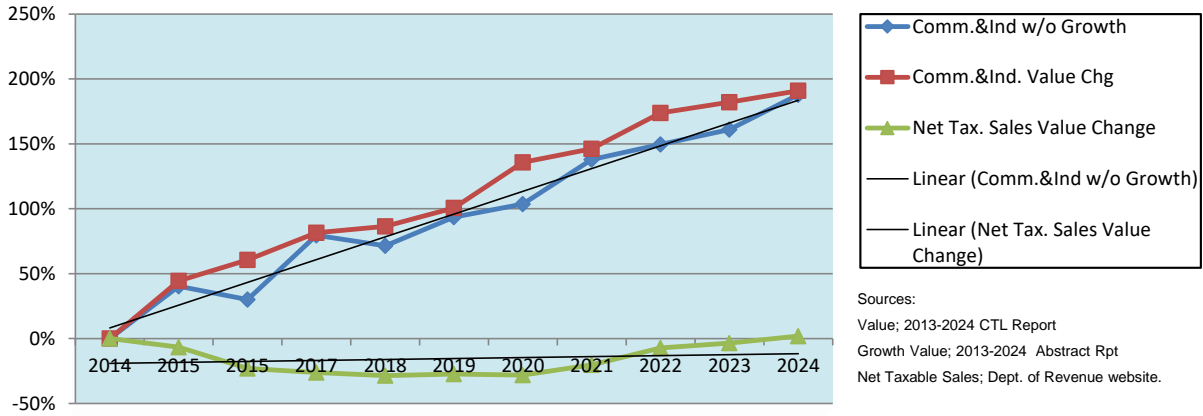
95% Median C.I. : 79.50 to 110.78  
 95% Wgt. Mean C.I. : 73.40 to 103.03  
 95% Mean C.I. : 76.53 to 107.35

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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	2	100.61	100.61	98.41	03.43	102.24	97.16	104.05	N/A	204,500	201,248
344	3	98.28	87.41	85.84	19.54	101.83	53.18	110.78	N/A	41,333	35,482
384	1	51.83	51.83	51.83	00.00	100.00	51.83	51.83	N/A	15,000	7,775
386	1	79.96	79.96	79.96	00.00	100.00	79.96	79.96	N/A	45,000	35,980
391	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320
406	3	83.03	84.31	86.75	04.38	97.19	79.50	90.41	N/A	80,000	69,397
470	2	78.27	78.27	61.43	43.96	127.41	43.86	112.68	N/A	117,500	72,183
472	1	110.95	110.95	110.95	00.00	100.00	110.95	110.95	N/A	10,000	11,095
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>	<u>16</u>	<u>94.21</u>	<u>91.94</u>	<u>88.22</u>	<u>21.56</u>	<u>104.22</u>	<u>43.86</u>	<u>164.93</u>	<u>79.50 to 110.78</u>	<u>84,477</u>	<u>74,523</u>

### 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
2013	\$ 75,867,140	\$ 1,599,110	2.11%	\$ 74,268,030		\$ 48,376,376	
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%
2015	\$ 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%
2024	\$ 221,915,815	\$ 1,803,125	0.81%	\$ 220,112,690	-0.28%	\$ 48,184,714	-2.27%
<b>Ann %chg</b>	<b>7.31%</b>			<b>Average</b>	<b>3.74%</b>	0.66%	<b>0.34%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	40.42%	44.46%	-6.71%
2015	30.08%	60.74%	-23.02%
2016	79.49%	81.57%	-26.12%
2017	71.46%	86.49%	-28.52%
2018	93.49%	100.73%	-27.41%
2019	103.63%	135.84%	-28.14%
2020	138.05%	146.20%	-20.32%
2021	149.52%	173.95%	-7.18%
2022	161.04%	182.09%	-3.51%
2023	187.88%	190.94%	1.92%
2024	190.13%	192.51%	-0.40%

County Number	2
County Name	Antelope

**02 Antelope**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 53  
 Total Sales Price : 71,445,953  
 Total Adj. Sales Price : 71,445,953  
 Total Assessed Value : 51,754,610  
 Avg. Adj. Sales Price : 1,348,037  
 Avg. Assessed Value : 976,502

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 78  
 COD : 22.37  
 PRD : 107.30

COV : 28.64  
 STD : 22.26  
 Avg. Abs. Dev : 15.98  
 MAX Sales Ratio : 152.71  
 MIN Sales Ratio : 42.95

95% Median C.I. : 67.39 to 80.79  
 95% Wgt. Mean C.I. : 67.52 to 77.36  
 95% Mean C.I. : 71.74 to 83.72

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	4	83.81	82.47	84.00	11.06	98.18	65.62	96.66	N/A	1,583,778	1,330,309
01-JAN-22 To 31-MAR-22	9	95.30	100.12	96.66	17.95	103.58	64.68	152.71	86.14 to 119.44	933,886	902,705
01-APR-22 To 30-JUN-22	3	80.26	90.15	85.75	17.33	105.13	74.23	115.95	N/A	713,785	612,050
01-JUL-22 To 30-SEP-22	1	116.15	116.15	116.15	00.00	100.00	116.15	116.15	N/A	925,548	1,075,050
01-OCT-22 To 31-DEC-22	5	72.20	70.05	66.85	14.07	104.79	48.46	90.44	N/A	1,522,369	1,017,690
01-JAN-23 To 31-MAR-23	3	64.65	70.41	68.15	11.42	103.32	62.22	84.36	N/A	1,544,459	1,052,542
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	3	61.61	71.78	69.98	17.38	102.57	60.79	92.93	N/A	1,325,017	927,282
01-OCT-23 To 31-DEC-23	9	68.35	63.04	61.09	14.07	103.19	47.48	80.72	49.46 to 71.42	1,257,383	768,127
01-JAN-24 To 31-MAR-24	2	66.97	66.97	66.77	03.94	100.30	64.33	69.60	N/A	560,000	373,938
01-APR-24 To 30-JUN-24	7	67.39	68.39	65.85	21.71	103.86	42.95	95.66	42.95 to 95.66	1,456,065	958,878
01-JUL-24 To 30-SEP-24	7	68.60	77.89	67.59	17.03	115.24	63.57	137.27	63.57 to 137.27	2,112,828	1,428,106
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	17	88.18	95.15	91.86	18.58	103.58	64.68	152.71	80.26 to 115.95	1,047,470	962,164
01-OCT-22 To 30-SEP-23	11	65.17	70.62	67.99	16.20	103.87	48.46	92.93	60.79 to 90.44	1,474,570	1,002,538
01-OCT-23 To 30-SEP-24	25	68.60	69.01	65.13	16.18	105.96	42.95	137.27	63.57 to 70.38	1,496,748	974,796
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	18	87.55	90.99	84.49	21.19	107.69	48.46	152.71	73.97 to 108.59	1,060,207	895,778
01-JAN-23 To 31-DEC-23	15	64.65	66.26	64.51	15.22	102.71	47.48	92.93	59.07 to 71.42	1,328,325	866,841
<u>ALL</u>	53	71.42	77.73	72.44	22.37	107.30	42.95	152.71	67.39 to 80.79	1,348,037	976,502

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	35	71.66	78.27	72.06	24.73	108.62	42.95	152.71	65.27 to 84.36	1,316,743	948,832
3	18	70.34	76.67	73.13	17.76	104.84	49.46	116.15	65.17 to 88.18	1,408,887	1,030,304
<u>ALL</u>	53	71.42	77.73	72.44	22.37	107.30	42.95	152.71	67.39 to 80.79	1,348,037	976,502

**02 Antelope**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

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 STD : 22.26  
 Avg. Abs. Dev : 15.98  
 MAX Sales Ratio : 152.71  
 MIN Sales Ratio : 42.95

95% Median C.I. : 67.39 to 80.79  
 95% Wgt. Mean C.I. : 67.52 to 77.36  
 95% Mean C.I. : 71.74 to 83.72

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	64.33	64.33	64.33	00.00	100.00	64.33	64.33	N/A	600,000	385,980
1	1	64.33	64.33	64.33	00.00	100.00	64.33	64.33	N/A	600,000	385,980
<b>Dry</b>											
County	5	70.38	75.20	73.89	08.88	101.77	68.60	88.18	N/A	963,721	712,063
1	1	80.26	80.26	80.26	00.00	100.00	80.26	80.26	N/A	320,000	256,845
3	4	69.49	73.94	73.43	07.68	100.69	68.60	88.18	N/A	1,124,651	825,868
<b>Grass</b>											
County	3	71.42	92.35	90.63	32.16	101.90	68.35	137.27	N/A	409,623	371,240
1	3	71.42	92.35	90.63	32.16	101.90	68.35	137.27	N/A	409,623	371,240
<b>ALL</b>	53	71.42	77.73	72.44	22.37	107.30	42.95	152.71	67.39 to 80.79	1,348,037	976,502

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	28	70.96	75.76	70.02	21.55	108.20	42.95	152.71	64.65 to 80.79	1,691,367	1,184,319
1	22	70.96	75.73	69.17	22.45	109.48	42.95	152.71	63.57 to 84.36	1,682,227	1,163,674
3	6	68.69	75.88	73.05	18.81	103.87	59.07	108.59	59.07 to 108.59	1,724,881	1,260,017
<b>Dry</b>											
County	7	70.38	79.20	76.65	17.29	103.33	62.22	116.15	62.22 to 116.15	1,050,882	805,471
1	1	80.26	80.26	80.26	00.00	100.00	80.26	80.26	N/A	320,000	256,845
3	6	69.49	79.02	76.48	18.06	103.32	62.22	116.15	62.22 to 116.15	1,172,695	896,909
<b>Grass</b>											
County	5	68.35	78.06	75.43	27.92	103.49	50.21	137.27	N/A	491,722	370,922
1	5	68.35	78.06	75.43	27.92	103.49	50.21	137.27	N/A	491,722	370,922
<b>ALL</b>	53	71.42	77.73	72.44	22.37	107.30	42.95	152.71	67.39 to 80.79	1,348,037	976,502

## Antelope County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,123
Knox	2	5,251	5,038	4,889	4,933	4,555	4,440	4,082	4,023	4,779
Pierce	1	8,245	7,961	7,433	7,332	7,199	6,805	5,545	5,262	7,023
Holt	1	5,600	5,600	5,600	5,600	5,191	5,300	5,100	5,100	5,473
Holt	3	2,900	2,900	2,900	2,900	2,672	2,800	2,600	2,600	2,752
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,640	5,640	5,640	5,644
Antelope	3	8,756	8,775	8,633	8,700	8,246	8,204	8,187	8,146	8,501
Madison	2	7,823	7,600	7,214	7,154	6,838	6,550	5,434	4,700	6,941
Madison	1	9,472	9,092	8,500	8,140	7,625	7,425	6,195	5,370	7,417
Boone	1	9,328	9,267	9,328	9,267	6,554	9,260	9,298	9,296	9,299

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,675
Knox	2	2,920	2,845	2,400	2,235	2,170	2,085	2,065	2,050	2,381
Pierce	1	7,605	7,370	6,945	6,620	5,750	5,575	4,315	3,765	6,262
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,519
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Antelope	3	6,952	6,963	6,720	6,748	5,875	5,869	5,746	4,998	6,166
Madison	2	6,147	5,814	5,242	5,139	4,516	4,216	3,464	2,847	4,937
Madison	1	8,718	8,522	7,946	7,562	7,236	6,954	5,372	4,240	7,532
Boone	1	6,678	6,625	6,678	6,158	5,437	6,639	6,634	6,632	6,631

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	2,400	2,350	2,350	2,350	2,095	2,095	2,050	2,000	2,265
Knox	2	2,051	2,051	2,052	2,050	2,050	2,050	2,059	2,050	2,051
Pierce	1	2,690	2,555	2,335	2,010	1,920	1,700	1,360	1,294	2,374
Holt	1	1,484	1,524	1,509	1,472	1,407	1,415	1,405	1,401	1,457
Holt	3	1,816	2,029	1,627	1,854	1,452	1,453	1,450	1,453	1,687
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Antelope	3	2,400	2,375	2,375	2,350	2,200	2,200	n/a	2,100	2,357
Madison	2	2,430	2,291	2,146	2,075	1,844	n/a	n/a	n/a	2,270
Madison	1	2,758	2,675	2,496	2,432	2,300	n/a	n/a	n/a	2,621
Boone	1	1,881	1,879	1,880	1,885	1,620	1,690	n/a	n/a	1,878

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	2,630	500	182
Knox	2	2,150	685	250
Pierce	1	5,663	1,176	150
Holt	1	1,457	500	250
Holt	3	1,829	500	250
Wheeler	1	1,093	n/a	994
Antelope	3	3,700	500	168
Madison	2	3,855	1,017	159
Madison	1	5,137	1,102	150
Boone	1	2,439	748	487

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

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

Printed : 03/26/2025

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023											
<u>ALL</u>											
10/01/2021 To 09/30/2024											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

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

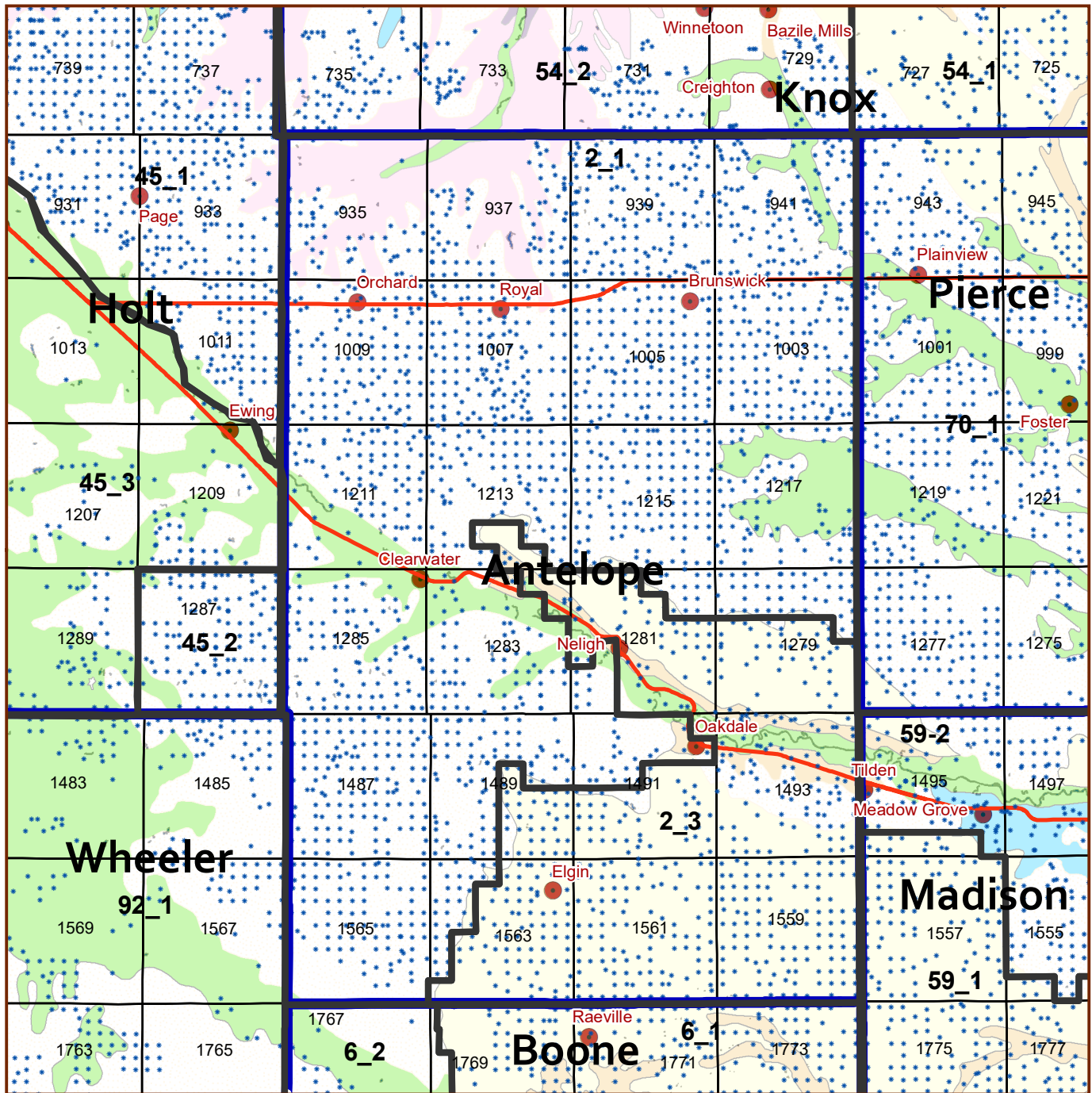
Printed : 03/26/2025

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020006											
020009											
020018											
020049											
020115											
060001											
450029											
540013											
590080											
700005											
_____ALL_____											
10/01/2021 To 09/30/2024											



# ANTELOPE COUNTY



**Legend**

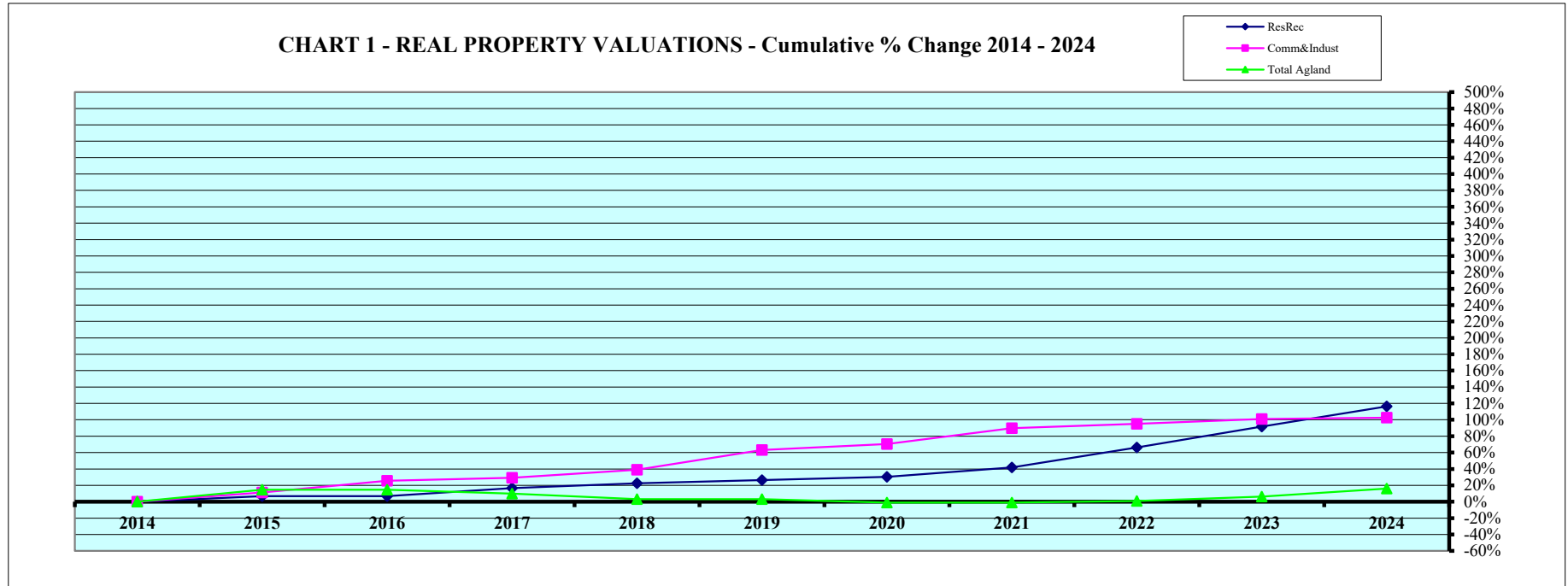
- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 2014 - 2024**



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
2014	138,144,140	-	-	-	109,601,445	-	-	-	1,769,226,465	-	-	-
2015	147,564,505	9,420,365	6.82%	6.82%	121,949,000	12,347,555	11.27%	11.27%	2,027,679,200	258,452,735	14.61%	14.61%
2016	147,544,545	-19,960	-0.01%	6.80%	137,752,530	15,803,530	12.96%	25.68%	2,027,461,270	-217,930	-0.01%	14.60%
2017	160,913,870	13,369,325	9.06%	16.48%	141,481,455	3,728,925	2.71%	29.09%	1,945,170,905	-82,290,365	-4.06%	9.94%
2018	169,253,080	8,339,210	5.18%	22.52%	152,289,370	10,807,915	7.64%	38.95%	1,824,818,390	-120,352,515	-6.19%	3.14%
2019	174,800,440	5,547,360	3.28%	26.53%	178,922,370	26,633,000	17.49%	63.25%	1,826,410,905	1,592,515	0.09%	3.23%
2020	180,048,382	5,247,942	3.00%	30.33%	186,784,739	7,862,369	4.39%	70.42%	1,749,706,115	-76,704,790	-4.20%	-1.10%
2021	196,024,425	15,976,043	8.87%	41.90%	207,837,630	21,052,891	11.27%	89.63%	1,750,514,165	808,050	0.05%	-1.06%
2022	229,597,865	33,573,440	17.13%	66.20%	213,849,110	6,011,480	2.89%	95.12%	1,783,330,115	32,815,950	1.87%	0.80%
2023	264,923,475	35,325,610	15.39%	91.77%	220,254,190	6,405,080	3.00%	100.96%	1,878,151,760	94,821,645	5.32%	6.16%
2024	298,841,635	33,918,160	12.80%	116.33%	221,988,540	1,734,350	0.79%	102.54%	2,052,867,370	174,715,610	9.30%	16.03%

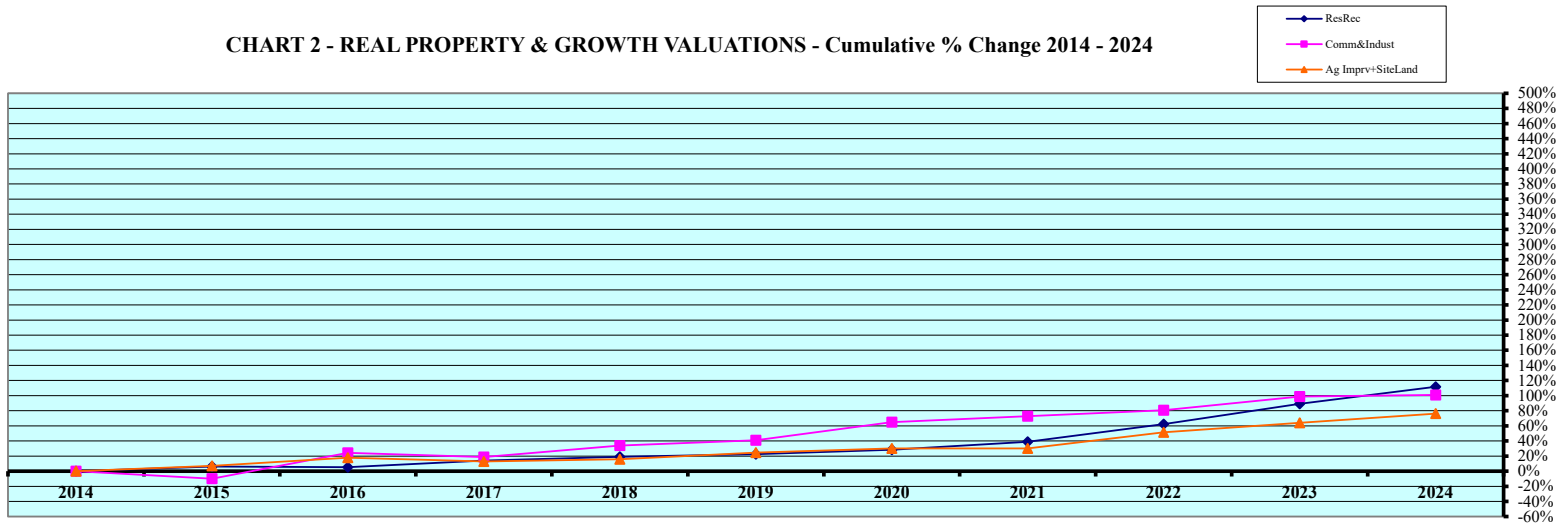
Rate Annual %chg: Residential & Recreational **8.02%** Commercial & Industrial **7.31%** Agricultural Land **1.50%**

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 2014 - 2024



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
2014	138,144,140	1,699,590	1.23%	136,444,550	--	--	109,601,445	3,068,925	2.80%	106,532,520	--	--
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	6.05%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	-9.95%
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	5.42%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	24.24%
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	14.01%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	18.68%
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	18.99%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	33.94%
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	22.44%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	40.96%
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	28.32%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	64.78%
2021	196,024,425	4,316,528	2.20%	191,707,897	6.48%	38.77%	207,837,630	18,536,165	8.92%	189,301,465	1.35%	72.72%
2022	229,597,865	5,529,745	2.41%	224,068,120	14.31%	62.20%	213,849,110	15,969,030	7.47%	197,880,080	-4.79%	80.55%
2023	264,923,475	3,704,228	1.40%	261,219,247	13.77%	89.09%	220,254,190	2,317,600	1.05%	217,936,590	1.91%	98.84%
2024	298,841,635	6,400,160	2.14%	292,441,475	10.39%	111.69%	221,988,540	1,803,125	0.81%	220,185,415	-0.03%	100.90%
Rate Ann%chg	8.02%	Resid & Recreat w/o growth				5.99%	7.31%	C & I w/o growth				0.07%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	--	--
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	7.02%
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	17.98%
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	12.94%
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	15.75%
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	24.47%
2020	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	30.23%
2021	86,375,175	86,455,725	172,830,900	5,561,200	3.22%	167,269,700	-1.90%	30.02%
2022	108,941,675	95,266,620	204,208,295	9,504,660	4.65%	194,703,635	12.66%	51.35%
2023	119,222,645	96,151,340	215,373,985	4,519,560	2.10%	210,854,425	3.25%	63.90%
2024	130,063,650	101,864,405	231,928,055	5,329,270	2.30%	226,598,785	5.21%	76.14%
Rate Ann%chg	7.61%	4.41%	6.07%	Ag Imprv+Site w/o growth		2.87%		

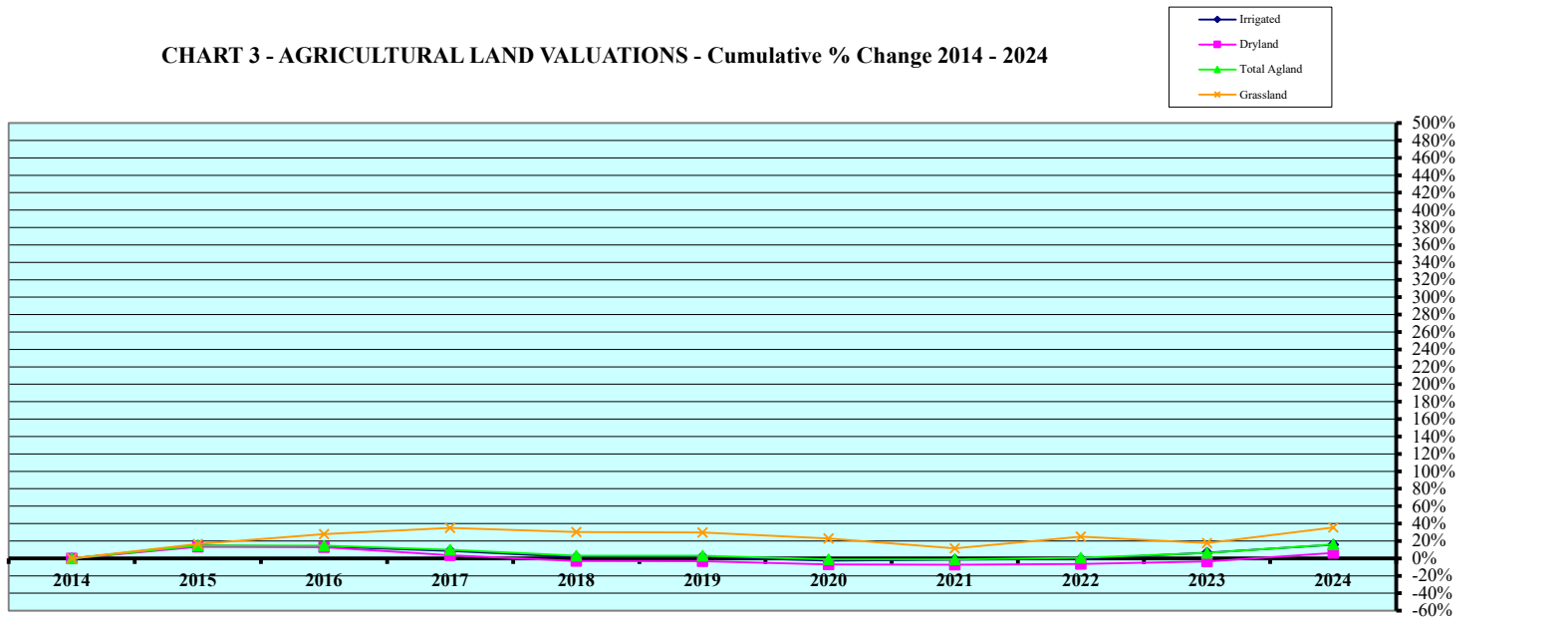
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 2 ANTELOPE County

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,391,084,160	-	-	-	245,832,205	-	-	-	128,859,020	-	-	-
2015	1,595,425,025	204,340,865	14.69%	14.69%	278,542,480	32,710,275	13.31%	13.31%	150,267,020	21,408,000	16.61%	16.61%
2016	1,582,353,705	-13,071,320	-0.82%	13.75%	277,139,740	-1,402,740	-0.50%	12.74%	164,750,990	14,483,970	9.64%	27.85%
2017	1,509,789,185	-72,564,520	-4.59%	8.53%	254,740,420	-22,399,320	-8.08%	3.62%	173,913,820	9,162,830	5.56%	34.96%
2018	1,411,772,110	-98,017,075	-6.49%	1.49%	238,570,135	-16,170,285	-6.35%	-2.95%	167,901,350	-6,012,470	-3.46%	30.30%
2019	1,414,916,060	3,143,950	0.22%	1.71%	237,597,890	-972,245	-0.41%	-3.35%	167,214,385	-686,965	-0.41%	29.77%
2020	1,355,638,700	-59,277,360	-4.19%	-2.55%	228,812,320	-8,785,570	-3.70%	-6.92%	158,339,675	-8,874,710	-5.31%	22.88%
2021	1,371,622,250	15,983,550	1.18%	-1.40%	227,982,805	-829,515	-0.36%	-7.26%	143,625,770	-14,713,905	-9.29%	11.46%
2022	1,384,595,595	12,973,345	0.95%	-0.47%	230,362,230	2,379,425	1.04%	-6.29%	160,929,925	17,304,155	12.05%	24.89%
2023	1,482,236,630	97,641,035	7.05%	6.55%	237,082,880	6,720,650	2.92%	-3.56%	151,455,630	-9,474,295	-5.89%	17.54%
2024	1,609,534,800	127,298,170	8.59%	15.70%	260,974,090	23,891,210	10.08%	6.16%	174,583,055	23,127,425	15.27%	35.48%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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
2014	347,530	-	-	-	3,103,550	-	-	-	1,769,226,465	-	-	-
2015	360,295	12,765	3.67%	3.67%	3,084,380	-19,170	-0.62%	-0.62%	2,027,679,200	258,452,735	14.61%	14.61%
2016	372,930	12,635	3.51%	7.31%	2,843,905	-240,475	-7.80%	-8.37%	2,027,461,270	-217,930	-0.01%	14.60%
2017	687,190	314,260	84.27%	97.74%	6,040,290	3,196,385	112.39%	94.63%	1,945,170,905	-82,290,365	-4.06%	9.94%
2018	674,420	-12,770	-1.86%	94.06%	5,900,375	-139,915	-2.32%	90.12%	1,824,818,390	-120,352,515	-6.19%	3.14%
2019	673,295	-1,125	-0.17%	93.74%	6,009,275	108,900	1.85%	93.63%	1,826,410,905	1,592,515	0.09%	3.23%
2020	844,105	170,810	25.37%	142.89%	6,071,315	62,040	1.03%	95.62%	1,749,706,115	-76,704,790	-4.20%	-1.10%
2021	842,625	-1,480	-0.18%	142.46%	6,440,715	369,400	6.08%	107.53%	1,750,514,165	808,050	0.05%	-1.06%
2022	843,260	635	0.08%	142.64%	6,599,105	158,390	2.46%	112.63%	1,783,330,115	32,815,950	1.87%	0.80%
2023	839,025	-4,235	-0.50%	141.43%	6,537,595	-61,510	-0.93%	110.65%	1,878,151,760	94,821,645	5.32%	6.16%
2024	1,046,305	207,280	24.70%	201.07%	6,729,120	191,525	2.93%	116.82%	2,052,867,370	174,715,610	9.30%	16.03%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,392,070,100	297,900	4,673			246,076,135	79,076	3,112			128,539,130	127,483	1,008		
2015	1,594,074,195	298,823	5,335	14.16%	14.16%	281,377,805	78,388	3,590	15.35%	15.35%	149,636,865	127,257	1,176	16.62%	16.62%
2016	1,581,060,255	300,331	5,264	-1.31%	12.66%	278,220,760	76,884	3,619	0.81%	16.29%	164,929,515	127,713	1,291	9.83%	28.08%
2017	1,515,762,980	301,893	5,021	-4.63%	7.45%	254,997,775	75,398	3,382	-6.54%	8.68%	174,353,050	127,360	1,369	6.01%	35.77%
2018	1,412,180,160	301,946	4,677	-6.85%	0.09%	238,282,640	72,559	3,284	-2.90%	5.53%	167,960,980	130,138	1,291	-5.72%	28.00%
2019	1,414,641,815	302,436	4,677	0.01%	0.10%	237,817,485	72,474	3,281	-0.08%	5.45%	167,183,410	129,675	1,289	-0.11%	27.87%
2020	1,412,985,905	303,893	4,650	-0.60%	-0.50%	235,699,970	71,025	3,319	1.13%	6.64%	158,433,465	129,321	1,225	-4.97%	21.51%
2021	1,371,817,975	304,409	4,506	-3.08%	-3.56%	228,048,925	70,549	3,233	-2.59%	3.88%	143,878,140	128,827	1,117	-8.84%	10.77%
2022	1,384,601,580	305,599	4,531	0.54%	-3.04%	230,935,065	69,283	3,333	3.12%	7.11%	160,659,650	128,323	1,252	12.10%	24.17%
2023	1,481,930,470	306,104	4,841	6.85%	3.60%	237,245,375	69,238	3,427	2.80%	10.11%	151,637,470	127,966	1,185	-5.35%	17.52%
2024	1,609,520,050	306,311	5,255	8.54%	12.45%	260,971,285	69,380	3,761	9.78%	20.87%	174,582,775	127,341	1,371	15.70%	35.97%

Rate Annual %chg Average Value/Acre: 1.46% 0.59% 3.11%

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
2014	340,030	3,378	101			2,847,970	5,696	500			1,769,873,365	513,533	3,446		
2015	346,665	3,444	101	-0.01%	-0.01%	2,810,260	5,621	500	0.00%	0.00%	2,028,245,790	513,533	3,950	14.60%	14.60%
2016	360,730	3,584	101	0.00%	-0.01%	2,837,925	5,676	500	0.00%	0.00%	2,027,409,185	514,188	3,943	-0.17%	14.41%
2017	700,345	4,060	172	71.35%	71.34%	6,095,245	6,763	901	80.26%	80.26%	1,951,909,395	515,474	3,787	-3.96%	9.87%
2018	674,235	4,068	166	-3.90%	64.66%	5,935,705	6,628	895	-0.64%	79.10%	1,825,033,720	515,338	3,541	-6.48%	2.76%
2019	668,765	4,081	164	-1.13%	62.79%	5,886,040	6,582	894	-0.13%	78.87%	1,826,197,515	515,248	3,544	0.08%	2.84%
2020	667,300	4,536	147	-10.23%	46.13%	6,071,695	6,615	918	2.63%	83.56%	1,813,858,335	515,391	3,519	-0.70%	2.12%
2021	841,905	5,923	142	-3.38%	41.20%	6,404,015	6,690	957	4.30%	91.45%	1,750,990,960	516,397	3,391	-3.65%	-1.62%
2022	843,645	5,996	141	-1.01%	39.77%	6,600,915	6,790	972	1.56%	94.44%	1,783,640,855	515,990	3,457	1.95%	0.30%
2023	843,205	5,998	141	-0.08%	39.66%	6,540,600	6,761	967	-0.50%	93.48%	1,878,197,120	516,068	3,639	5.29%	5.60%
2024	1,046,310	5,908	177	25.97%	75.92%	6,727,925	6,817	987	2.02%	97.38%	2,052,848,345	515,757	3,980	9.36%	15.49%

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Rate Annual %chg Average Value/Acre: 1.49%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

**CHART 4**

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
6,295	ANTELOPE	172,312,490	10,562,821	13,424,939	291,130,860	220,922,940	1,065,600	7,710,775	2,052,867,370	130,063,650	101,864,405	0	3,001,925,850
cnty sector		5.74%	0.35%	0.45%	9.70%	7.36%	0.04%	0.26%	68.39%	4.33%	3.39%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
152	BRUNSWICK	1,431,119	149,669	457,979	6,995,225	8,932,435	0	0	533,645	0	2,300	0	18,502,372
2.41%	%sector of county sector	0.83%	1.42%	3.41%	2.40%	4.04%			0.03%		0.00%		0.62%
	%sector of municipality	7.73%	0.81%	2.48%	37.81%	48.28%			2.88%		0.01%		100.00%
320	CLEARWATER	791,461	144,019	14,906	12,283,235	4,146,445	0	0	0	0	0	0	17,380,066
5.08%	%sector of county sector	0.46%	1.36%	0.11%	4.22%	1.88%							0.58%
	%sector of municipality	4.55%	0.83%	0.09%	70.67%	23.86%							100.00%
717	ELGIN	3,589,289	1,175,572	123,190	44,599,335	14,753,790	0	0	24,215	0	11,405	0	64,276,796
11.39%	%sector of county sector	2.08%	11.13%	0.92%	15.32%	6.68%			0.00%		0.01%		2.14%
	%sector of municipality	5.58%	1.83%	0.19%	69.39%	22.95%			0.04%		0.02%		100.00%
1,536	NELIGH	8,259,787	393,715	61,786	75,536,510	22,982,465	591,210	0	51,465	0	0	0	107,876,938
24.40%	%sector of county sector	4.79%	3.73%	0.46%	25.95%	10.40%	55.48%		0.00%				3.59%
	%sector of municipality	7.66%	0.36%	0.06%	70.02%	21.30%	0.55%		0.05%				100.00%
276	OAKDALE	481,916	518,666	60,351	5,006,100	279,900	0	0	116,600	0	225,735	0	6,689,268
4.38%	%sector of county sector	0.28%	4.91%	0.45%	1.72%	0.13%			0.01%		0.22%		0.22%
	%sector of municipality	7.20%	7.75%	0.90%	74.84%	4.18%			1.74%		3.37%		100.00%
363	ORCHARD	2,163,679	407,937	637,940	12,027,070	7,592,685	0	0	0	0	0	0	22,829,311
5.77%	%sector of county sector	1.26%	3.86%	4.75%	4.13%	3.44%							0.76%
	%sector of municipality	9.48%	1.79%	2.79%	52.68%	33.26%							100.00%
58	ROYAL	51,715	33,963	182,163	1,186,825	339,765	0	0	17,205	66,005	15,670	0	1,893,311
0.92%	%sector of county sector	0.03%	0.32%	1.36%	0.41%	0.15%			0.00%	0.05%	0.02%		0.06%
	%sector of municipality	2.73%	1.79%	9.62%	62.69%	17.95%			0.91%	3.49%	0.83%		100.00%
992	TILDEN	1,928,914	100,571	9,302	14,652,745	2,115,965	0	0	0	0	0	0	18,807,497
15.76%	%sector of county sector	1.12%	0.95%	0.07%	5.03%	0.96%							0.63%
	%sector of municipality	10.26%	0.53%	0.05%	77.91%	11.25%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,415	Total Municipalities	18,697,881	2,924,112	1,547,617	172,287,051	61,143,452	591,211	0	743,130	66,005	255,110	0	258,255,567
70.13%	%all municip.sectors of cnty	10.85%	27.68%	11.53%	59.18%	27.68%	55.48%		0.04%	0.05%	0.25%		8.60%

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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,858</b>	<b>Value : 3,493,709,465</b>	<b>Growth 18,325,240</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	310	1,894,430	12	182,445	520	6,535,910	842	8,612,785	
<b>02. Res Improve Land</b>	1,833	12,757,145	12	300,000	460	11,602,700	2,305	24,659,845	
<b>03. Res Improvements</b>	1,830	181,447,000	12	2,761,610	491	114,505,550	2,333	298,714,160	
<b>04. Res Total</b>	2,140	196,098,575	24	3,244,055	1,011	132,644,160	3,175	331,986,790	8,125,330
<b>% of Res Total</b>	67.40	59.07	0.76	0.98	31.84	39.95	40.40	9.50	44.34
<b>05. Com UnImp Land</b>	76	416,810	7	216,705	14	406,490	97	1,040,005	
<b>06. Com Improve Land</b>	382	2,682,140	13	219,215	58	3,830,815	453	6,732,170	
<b>07. Com Improvements</b>	386	59,536,065	13	2,728,085	98	156,164,790	497	218,428,940	
<b>08. Com Total</b>	462	62,635,015	20	3,164,005	112	160,402,095	594	226,201,115	3,010,115
<b>% of Com Total</b>	77.78	27.69	3.37	1.40	18.86	70.91	7.56	6.47	16.43
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	37,370	0	0	2	36,985	5	74,355	
<b>11. Ind Improvements</b>	3	553,840	0	0	2	437,405	5	991,245	
<b>12. Ind Total</b>	3	591,210	0	0	2	474,390	5	1,065,600	0
<b>% of Ind Total</b>	60.00	55.48	0.00	0.00	40.00	44.52	0.06	0.03	0.00
<b>13. Rec UnImp Land</b>	0	0	2	144,240	21	2,220,490	23	2,364,730	
<b>14. Rec Improve Land</b>	0	0	0	0	19	3,203,650	19	3,203,650	
<b>15. Rec Improvements</b>	0	0	1	17,855	23	5,284,035	24	5,301,890	
<b>16. Rec Total</b>	0	0	3	162,095	44	10,708,175	47	10,870,270	0
<b>% of Rec Total</b>	0.00	0.00	6.38	1.49	93.62	98.51	0.60	0.31	0.00
<b>Res &amp; Rec Total</b>	2,140	196,098,575	27	3,406,150	1,055	143,352,335	3,222	342,857,060	8,125,330
<b>% of Res &amp; Rec Total</b>	66.42	57.20	0.84	0.99	32.74	41.81	41.00	9.81	44.34
<b>Com &amp; Ind Total</b>	465	63,226,225	20	3,164,005	114	160,876,485	599	227,266,715	3,010,115
<b>% of Com &amp; Ind Total</b>	77.63	27.82	3.34	1.39	19.03	70.79	7.62	6.51	16.43
<b>17. Taxable Total</b>	2,605	259,324,800	47	6,570,155	1,169	304,228,820	3,821	570,123,775	11,135,445
<b>% of Taxable Total</b>	68.18	45.49	1.23	1.15	30.59	53.36	48.63	16.32	60.77



Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	71,245	2,883,540	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	7	71,245	2,883,540
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				14	391,420	7,639,280

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	274	5	231	510

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	885,975	30	17,830,970	2,550	1,627,947,060	2,595	1,646,664,005
28. Ag-Improved Land	3	70,070	77	46,923,795	1,292	1,002,352,735	1,372	1,049,346,600
29. Ag Improvements	4	190,150	78	13,869,655	1,360	213,515,280	1,442	227,575,085



30. Ag Total				4,037	2,923,585,690
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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	10,109,495	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,300	15	22.33	51,355	
36. FarmSite Improv Land	3	6.90	15,830	57	196.17	451,240	
37. FarmSite Improvements	4	0.00	149,145	58	0.00	3,760,160	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	83	192.18	0	
40. Other- Non Ag Use	0	0.00	0	4	155.84	182,190	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	11.94	300,000	12	11.94	300,000	
32. HomeSite Improv Land	691	727.79	18,250,250	752	789.79	19,800,250	
33. HomeSite Improvements	723	0.00	123,991,460	784	0.00	134,141,960	373,190
34. HomeSite Total				<b>796</b>	<b>801.73</b>	<b>154,242,210</b>	
35. FarmSite UnImp Land	283	653.04	1,516,830	299	676.37	1,570,485	
36. FarmSite Improv Land	1,132	4,021.47	9,258,540	1,192	4,224.54	9,725,610	
37. FarmSite Improvements	1,211	0.00	89,523,820	1,273	0.00	93,433,125	6,816,605
38. FarmSite Total				<b>1,572</b>	<b>4,900.91</b>	<b>104,729,220</b>	
39. Road & Ditches	3,442	10,313.13	0	3,526	10,505.46	0	
40. Other- Non Ag Use	293	1,751.36	4,876,220	297	1,907.20	5,058,410	
41. Total Section VI				<b>2,368</b>	<b>18,115.30</b>	<b>264,029,840</b>	<b>7,189,795</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.82	1,218,025	8	976.82	1,218,025

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	8,778.93	3.81%	59,258,810	4.20%	6,750.12
46. 1A	19,312.98	8.39%	130,364,355	9.24%	6,750.09
47. 2A1	1,270.83	0.55%	8,260,395	0.59%	6,500.00
48. 2A	114,276.76	49.62%	725,086,270	51.41%	6,345.00
49. 3A1	60,115.65	26.10%	345,668,550	24.51%	5,750.06
50. 3A	2,424.61	1.05%	13,335,355	0.95%	5,500.00
51. 4A1	6,400.93	2.78%	35,205,115	2.50%	5,500.00
52. 4A	17,733.80	7.70%	93,103,520	6.60%	5,250.06
53. Total	230,314.49	100.00%	1,410,282,370	100.00%	6,123.29
<b>Dry</b>					
54. 1D1	2,104.89	5.22%	9,209,375	6.22%	4,375.23
55. 1D	6,354.45	15.77%	26,612,500	17.98%	4,188.01
56. 2D1	1,286.11	3.19%	4,900,105	3.31%	3,810.02
57. 2D	18,625.94	46.23%	70,965,230	47.93%	3,810.02
58. 3D1	7,421.27	18.42%	23,192,695	15.67%	3,125.17
59. 3D	976.36	2.42%	3,051,210	2.06%	3,125.09
60. 4D1	942.86	2.34%	2,710,855	1.83%	2,875.14
61. 4D	2,575.02	6.39%	7,403,905	5.00%	2,875.28
62. Total	40,286.90	100.00%	148,045,875	100.00%	3,674.79
<b>Grass</b>					
63. 1G1	19,259.37	18.89%	44,176,490	20.29%	2,293.77
64. 1G	3,775.76	3.70%	8,177,385	3.76%	2,165.76
65. 2G1	35,240.62	34.57%	75,355,735	34.60%	2,138.32
66. 2G	9,258.81	9.08%	18,737,085	8.60%	2,023.70
67. 3G1	13,751.03	13.49%	28,401,345	13.04%	2,065.40
68. 3G	18,566.50	18.21%	38,852,860	17.84%	2,092.63
69. 4G1	312.18	0.31%	633,945	0.29%	2,030.70
70. 4G	1,780.44	1.75%	3,426,290	1.57%	1,924.41
71. Total	101,944.71	100.00%	217,761,135	100.00%	2,136.07
<b>Irrigated Total</b>					
Irrigated Total	230,314.49	60.24%	1,410,282,370	79.11%	6,123.29
<b>Dry Total</b>					
Dry Total	40,286.90	10.54%	148,045,875	8.30%	3,674.79
<b>Grass Total</b>					
Grass Total	101,944.71	26.67%	217,761,135	12.22%	2,136.07
72. Waste	3,726.57	0.97%	679,245	0.04%	182.27
73. Other	6,031.58	1.58%	5,918,190	0.33%	981.20
74. Exempt	3,377.38	0.88%	231,525	0.01%	68.55
75. Market Area Total	382,304.25	100.00%	1,782,686,815	100.00%	4,663.01

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	3.85%	25,506,960	3.96%	8,756.10
46. 1A	7,455.57	9.84%	65,422,685	10.16%	8,775.01
47. 2A1	4,453.67	5.88%	38,449,950	5.97%	8,633.32
48. 2A	31,170.27	41.15%	271,181,340	42.12%	8,700.00
49. 3A1	1,593.97	2.10%	13,143,885	2.04%	8,246.01
50. 3A	385.70	0.51%	3,164,160	0.49%	8,203.68
51. 4A1	20,060.57	26.49%	164,244,820	25.51%	8,187.45
52. 4A	7,706.12	10.17%	62,774,100	9.75%	8,146.01
53. Total	75,738.92	100.00%	643,887,900	100.00%	8,501.41
<b>Dry</b>					
54. 1D1	801.88	2.79%	5,574,305	3.14%	6,951.55
55. 1D	10,150.15	35.28%	70,677,840	39.84%	6,963.23
56. 2D1	1,808.59	6.29%	12,154,200	6.85%	6,720.26
57. 2D	1,327.65	4.61%	8,958,975	5.05%	6,747.99
58. 3D1	446.30	1.55%	2,622,085	1.48%	5,875.16
59. 3D	1,211.74	4.21%	7,111,250	4.01%	5,868.63
60. 4D1	6,960.72	24.19%	39,995,165	22.54%	5,745.84
61. 4D	6,063.85	21.08%	30,309,180	17.08%	4,998.34
62. Total	28,770.88	100.00%	177,403,000	100.00%	6,166.06
<b>Grass</b>					
63. 1G1	3,493.43	13.70%	6,813,065	12.58%	1,950.25
64. 1G	2,887.14	11.32%	5,187,480	9.58%	1,796.75
65. 2G1	3,653.62	14.33%	8,369,940	15.46%	2,290.86
66. 2G	14,573.45	57.15%	31,901,080	58.92%	2,188.99
67. 3G1	394.89	1.55%	780,890	1.44%	1,977.49
68. 3G	472.24	1.85%	1,046,290	1.93%	2,215.59
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	23.58	0.09%	44,555	0.08%	1,889.53
71. Total	25,498.35	100.00%	54,143,300	100.00%	2,123.40
<b>Irrigated Total</b>					
	75,738.92	56.92%	643,887,900	73.43%	8,501.41
<b>Dry Total</b>					
	28,770.88	21.62%	177,403,000	20.23%	6,166.06
<b>Grass Total</b>					
	25,498.35	19.16%	54,143,300	6.17%	2,123.40
72. Waste	2,174.68	1.63%	366,020	0.04%	168.31
73. Other	871.38	0.65%	1,068,815	0.12%	1,226.58
74. Exempt	517.61	0.39%	0	0.00%	0.00
75. Market Area Total	133,054.21	100.00%	876,869,035	100.00%	6,590.31

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	106.06	654,070	6,266.34	46,354,850	299,681.01	2,007,161,350	306,053.41	2,054,170,270
<b>77. Dry Land</b>	47.32	181,060	2,162.60	11,004,570	66,847.86	314,263,245	69,057.78	325,448,875
<b>78. Grass</b>	44.62	77,785	2,377.39	5,061,870	125,021.05	266,764,780	127,443.06	271,904,435
<b>79. Waste</b>	0.00	0	330.83	53,655	5,570.42	991,610	5,901.25	1,045,265
<b>80. Other</b>	0.00	0	140.07	70,035	6,762.89	6,916,970	6,902.96	6,987,005
<b>81. Exempt</b>	60.29	0	11.90	0	3,822.80	231,525	3,894.99	231,525
<b>82. Total</b>	<b>198.00</b>	<b>912,915</b>	<b>11,277.23</b>	<b>62,544,980</b>	<b>503,883.23</b>	<b>2,596,097,955</b>	<b>515,358.46</b>	<b>2,659,555,850</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	306,053.41	59.39%	2,054,170,270	77.24%	6,711.80
<b>Dry Land</b>	69,057.78	13.40%	325,448,875	12.24%	4,712.70
<b>Grass</b>	127,443.06	24.73%	271,904,435	10.22%	2,133.54
<b>Waste</b>	5,901.25	1.15%	1,045,265	0.04%	177.13
<b>Other</b>	6,902.96	1.34%	6,987,005	0.26%	1,012.18
<b>Exempt</b>	3,894.99	0.76%	231,525	0.01%	59.44
<b>Total</b>	<b>515,358.46</b>	<b>100.00%</b>	<b>2,659,555,850</b>	<b>100.00%</b>	<b>5,160.59</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	16	109,525	74	659,770	74	8,394,590	90	9,163,885	0
83.2 Clearwater	35	228,035	175	1,255,180	176	14,611,545	211	16,094,760	312,895
83.3 Elgin	50	500,865	353	3,344,000	354	44,564,950	404	48,409,815	223,495
83.4 Neligh	73	718,750	679	5,827,700	672	76,084,915	745	82,631,365	2,044,895
83.5 Oakdale	67	142,380	165	370,185	166	5,036,160	233	5,548,725	117,195
83.6 Orchard	29	88,710	213	773,720	213	15,176,860	242	16,039,290	101,925
83.7 Royal	19	28,380	47	109,730	47	1,153,380	66	1,291,490	223,760
83.8 Rural	560	9,094,995	492	15,116,845	529	122,726,770	1,089	146,938,610	4,973,830
83.9 Tilden	16	65,875	126	406,365	126	16,266,880	142	16,739,120	127,335
84 Residential Total	865	10,977,515	2,324	27,863,495	2,357	304,016,050	3,222	342,857,060	8,125,330

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	10,475
85.2 Clearwater	4	7,625	42	166,060	43	4,028,180	47	4,201,865	65,355
85.3 Elgin	15	71,415	72	474,325	72	15,085,395	87	15,631,135	881,530
85.4 Neligh	22	243,335	147	1,644,095	148	23,014,545	170	24,901,975	282,980
85.5 Oakdale	8	21,980	12	59,005	12	593,285	20	674,270	0
85.6 Orchard	8	44,780	46	222,100	46	7,262,800	54	7,529,680	45,875
85.7 Royal	6	3,375	12	28,735	12	491,960	18	524,070	2,450
85.8 Rural	20	619,930	68	4,025,265	111	158,100,545	131	162,745,740	1,606,215
85.9 Tilden	3	13,155	31	115,785	29	1,987,555	32	2,116,495	115,235
86 Commercial Total	97	1,040,005	458	6,806,525	502	219,420,185	599	227,266,715	3,010,115

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	17,421.63	20.55%	41,811,870	21.77%	2,400.00
88. 1G	2,870.25	3.38%	6,745,220	3.51%	2,350.05
89. 2G1	26,097.49	30.78%	61,330,085	31.94%	2,350.04
90. 2G	7,237.69	8.54%	17,008,735	8.86%	2,350.02
91. 3G1	11,914.27	14.05%	24,960,390	13.00%	2,095.00
92. 3G	17,298.75	20.40%	36,240,885	18.87%	2,095.00
93. 4G1	304.21	0.36%	623,635	0.32%	2,050.01
94. 4G	1,649.47	1.95%	3,298,940	1.72%	2,000.00
95. Total	84,793.76	100.00%	192,019,760	100.00%	2,264.55
<b>CRP</b>					
96. 1C1	678.74	8.42%	1,785,120	8.42%	2,630.05
97. 1C	459.81	5.71%	1,209,315	5.71%	2,630.03
98. 2C1	4,438.50	55.07%	11,673,335	55.07%	2,630.02
99. 2C	336.98	4.18%	886,280	4.18%	2,630.07
100. 3C1	1,184.30	14.70%	3,114,725	14.70%	2,630.01
101. 3C	928.68	11.52%	2,442,440	11.52%	2,630.01
102. 4C1	2.97	0.04%	7,810	0.04%	2,629.63
103. 4C	29.04	0.36%	76,385	0.36%	2,630.34
104. Total	8,059.02	100.00%	21,195,410	100.00%	2,630.02
<b>Timber</b>					
105. 1T1	1,159.00	12.75%	579,500	12.75%	500.00
106. 1T	445.70	4.90%	222,850	4.90%	500.00
107. 2T1	4,704.63	51.75%	2,352,315	51.75%	500.00
108. 2T	1,684.14	18.52%	842,070	18.52%	500.00
109. 3T1	652.46	7.18%	326,230	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	9,091.93	100.00%	4,545,965	100.00%	500.00
<hr/>					
Grass Total	84,793.76	83.18%	192,019,760	88.18%	2,264.55
CRP Total	8,059.02	7.91%	21,195,410	9.73%	2,630.02
Timber Total	9,091.93	8.92%	4,545,965	2.09%	500.00
<hr/>					
114. Market Area Total	101,944.71	100.00%	217,761,135	100.00%	2,136.07



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	2,575.68	12.69%	6,181,660	12.92%	2,400.01
88. 1G	1,848.00	9.11%	4,389,260	9.18%	2,375.14
89. 2G1	3,059.38	15.08%	7,266,435	15.19%	2,375.13
90. 2G	12,135.94	59.81%	28,519,630	59.62%	2,350.01
91. 3G1	277.81	1.37%	611,185	1.28%	2,200.01
92. 3G	374.36	1.84%	823,590	1.72%	2,199.99
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.48	0.10%	43,005	0.09%	2,099.85
95. Total	20,291.65	100.00%	47,834,765	100.00%	2,357.36
<b>CRP</b>					
96. 1C1	53.92	4.66%	199,490	4.66%	3,699.74
97. 1C	87.08	7.52%	322,190	7.52%	3,699.93
98. 2C1	251.99	21.76%	932,380	21.76%	3,700.07
99. 2C	675.84	58.37%	2,500,615	58.37%	3,700.01
100. 3C1	34.74	3.00%	128,535	3.00%	3,699.91
101. 3C	54.30	4.69%	200,910	4.69%	3,700.00
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%	4,284,120	100.00%	3,700.00
<b>Timber</b>					
105. 1T1	863.83	21.34%	431,915	21.34%	500.00
106. 1T	952.06	23.51%	476,030	23.51%	500.00
107. 2T1	342.25	8.45%	171,125	8.45%	500.00
108. 2T	1,761.67	43.51%	880,835	43.51%	500.00
109. 3T1	82.34	2.03%	41,170	2.03%	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	4,048.83	100.00%	2,024,415	100.00%	500.00
<hr/>					
Grass Total	20,291.65	79.58%	47,834,765	88.35%	2,357.36
CRP Total	1,157.87	4.54%	4,284,120	7.91%	3,700.00
Timber Total	4,048.83	15.88%	2,024,415	3.74%	500.00
<hr/>					
114. Market Area Total	25,498.35	100.00%	54,143,300	100.00%	2,123.40

**2025 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

**02 Antelope**

	<b>2024 CTL County Total</b>	<b>2025 Form 45 County Total</b>	<b>Value Difference (2025 form 45 - 2024 CTL)</b>	<b>Percent Change</b>	<b>2025 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	291,130,860	331,986,790	40,855,930	14.03%	8,125,330	11.24%
02. Recreational	7,710,775	10,870,270	3,159,495	40.98%	0	40.98%
03. Ag-Homesite Land, Ag-Res Dwelling	130,063,650	154,242,210	24,178,560	18.59%	373,190	18.30%
<b>04. Total Residential (sum lines 1-3)</b>	<b>428,905,285</b>	<b>497,099,270</b>	<b>68,193,985</b>	<b>15.90%</b>	<b>8,498,520</b>	<b>13.92%</b>
05. Commercial	220,922,940	226,201,115	5,278,175	2.39%	3,010,115	1.03%
06. Industrial	1,065,600	1,065,600	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>221,988,540</b>	<b>227,266,715</b>	<b>5,278,175</b>	<b>2.38%</b>	<b>3,010,115</b>	<b>1.02%</b>
08. Ag-Farmsite Land, Outbuildings	99,760,750	104,729,220	4,968,470	4.98%	6,816,605	-1.85%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,103,655	5,058,410	2,954,755	140.46%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>101,864,405</b>	<b>109,787,630</b>	<b>7,923,225</b>	<b>7.78%</b>	<b>6,816,605</b>	<b>1.09%</b>
12. Irrigated	1,609,534,800	2,054,170,270	444,635,470	27.63%		
13. Dryland	260,974,090	325,448,875	64,474,785	24.71%		
14. Grassland	174,583,055	271,904,435	97,321,380	55.75%		
15. Wasteland	1,046,305	1,045,265	-1,040	-0.10%		
16. Other Agland	6,729,120	6,987,005	257,885	3.83%		
<b>17. Total Agricultural Land</b>	<b>2,052,867,370</b>	<b>2,659,555,850</b>	<b>606,688,480</b>	<b>29.55%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>2,805,625,600</b>	<b>3,493,709,465</b>	<b>688,083,865</b>	<b>24.53%</b>	<b>18,325,240</b>	<b>23.87%</b>

## 2025 Assessment Survey for Antelope County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$191,716
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	No longer a separate levy
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$19,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,900
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$10,751

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

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

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

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

## 2025 Residential Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost and Market
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The 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.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Rural residential site values are developed based on sales and through local market information
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same, currently there is no difference.

## 2025 Commercial Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Sales approach and cost approach as needed to verify value.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	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.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	CAMA vendor tables are used.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales comparison

## 2025 Agricultural Assessment Survey for Antelope County

1.	<b>Valuation data collection done by:</b>
	Staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Geological characteristics, soil capabilities and market area sales.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	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.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	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.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	WRP value is arrived at through analyzing surrounding counties sales. Through the analysis a flat value of \$1,050 is used.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	N/A
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>



	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **Antelope County**

## **3 Year Plan of Assessment**

### **2024-2026**

### **July 31, 2024**

#### **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 31<sup>st</sup> 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 2024 Antelope County Abstract for Real Property filed by Assessor on March 19, 2023, Antelope County has a total count of:

***Total Parcel Count: 7,811***

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): \$2,806,059,805***

##### 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 \$128,734,729

\*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. New imagery will be available on the GIS in the fall/winter of 2024. All land use will be reviewed using the new imagery.

## **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 1<sup>st</sup> through June 30<sup>th</sup>. As of June 30, 317 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 1<sup>st</sup>, is the time frame for returns to be filed without penalty. After May 1<sup>st</sup>, returns filed receive a 10% penalty. Returns filed after July 1<sup>st</sup> 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 10<sup>th</sup>. 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 1<sup>st</sup>. 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 1<sup>st</sup>. 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, Tilden, Oakdale, and Neligh residential were 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. Cities and villages will continue to be reviewed as needed while setting values and completion of any building permits or pick up work completed.

### **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 2024 imagery, all land use will be reviewed in 2024-2025 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. Hog confinements and turkey/bird confinements will be reviewed with possible reclassification of land use.

### **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