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DEPARTMENT OF REVENUE

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

STANTON COUNTY



Jim Pillen, Governor

April 7, 2025

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Stanton County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Stanton County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Amber Happold, Stanton County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

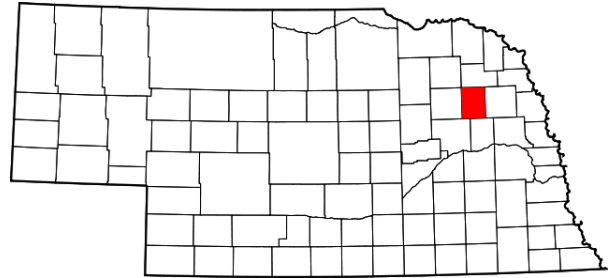
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

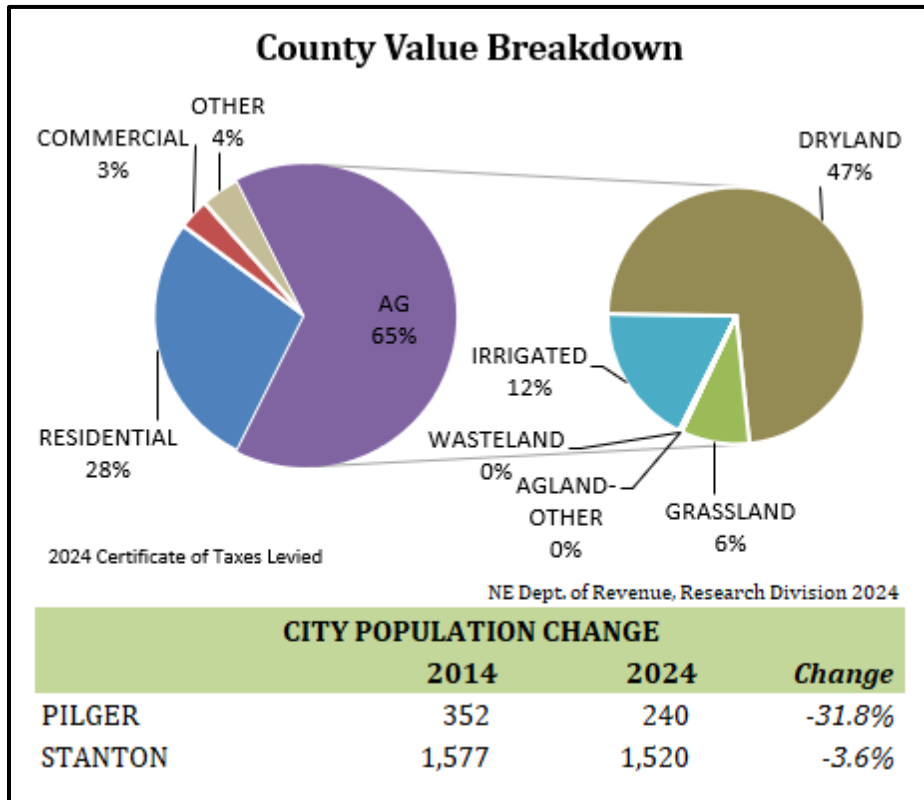
**Further information may be found in Exhibit 94*

County Overview

With a total area of 428 square miles, Stanton County has 5,856 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 78% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$220,544 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Stanton County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 103 employer establishments with total employment of 992, for a 2% increase in employment from the year before, since 2019.



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

2025 Residential Correlation for Stanton 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 transactions are used. A sales questionnaire is mailed out on all sales transactions. If further verification is warranted, a telephone call will be made to the realtor, attorney, buyer, or anyone else involved with the transaction. The county assessor qualified a typical portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for measurement purposes.

Residential property in Stanton County is divided into seven valuation groups. The largest populated community is the town of Stanton which is located 10 miles from Norfolk followed by the Woodland Park subdivision which borders Madison County. Valuation Groups 3 and 5 are neighborhoods located between Stanton and Norfolk. Pilger and Willers Cove are the furthest from Norfolk.

Stanton County meets the six-year inspection and review requirement through appraisal contracts completing physical inspections of the parcels.

The county assessor currently has a valuation methodology on file.

2025 Residential Assessment Details for Stanton 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
3	Eagle Ridge	2022	*2024	2021	*2024-2025	
5	Norfolk Subdivison	*2024	*2024	2021	*2024-2025	
7	Pilger	*2024	*2024	*2024	2019	
11	Rural	*2024	*2024	2021	*2024-2025	
16	Stanton	2022	*2024	*2024	2019	
20	Willers Cove	2022	*2024	2021	*2024-2025	
24	Woodland Park	*2024	*2024	*2024	2019	
<p><u>Additional comments:</u> Pick-up work was completed. Inspection and review process started in 2024 for Eagle Ridge, Norfolk Subs,Rural Acreages and Willers Cove, but will not be finished until 2026 tax year.</p> <p>* = assessment action for current year</p>						

2025 Residential Correlation for Stanton County

Description of Analysis

Analysis of the residential statistics indicated all three measures of central tendency are within the acceptable range. The COD and PRD are also within the acceptable range. All valuation groups with more than a single sale are also within the acceptable range and have qualitative statistics that support assessment equity.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicate the assessments are uniform and proportionated across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	4	95.76	96.45	96.50	03.98	99.95
5	10	95.78	94.08	92.95	06.73	101.22
7	14	97.22	103.61	100.50	15.46	103.09
11	10	97.77	91.44	89.86	09.18	101.76
16	49	99.90	98.66	97.85	18.73	100.83
20	1	63.36	63.36	63.36	00.00	100.00
24	39	91.91	95.28	94.34	15.77	101.00
<u>ALL</u>	127	96.20	96.89	94.20	15.79	102.86

Level of Value

Based on analysis of all available information, the level of value for the residential property in Stanton County is 96%.

2025 Commercial Correlation for Stanton 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 transactions are used. A sale's questionnaire is mailed out on all sales transactions. If further verification is warranted, a telephone call will be made to the realtor, attorney, buyer, or anyone else involved with the transaction. The county assessor qualified a lower portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the commercial class.

Three valuation groups are defined for the commercial class. The village of Pilger with limited parcels as well as the rural and Woodland Park make-up Valuation Groups 9 and 23, respectively. The largest portion of commercial parcels are in the City of Stanton.

The county six-year inspection and review cycle is up to date.

2025 Commercial Assessment Details for Stanton 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
8	Pilger	2023	2022	2023	2022	
13	Rural	2023	2022	2023	2022	
23	Woodland Park	2023	2022	2023	2022	
17	Stanton	2023	2022	2023	2022	
Additional comments: Pick-up work was completed.						
* = assessment action for current year						

Description of Analysis

The analysis of the commercial statistics indicates that the only the median measure of central tendency is within the acceptable range. The mean is high, and the weighted mean is low. Both the COD and PRD are high. With only four sales, the assessment-to-sales ratios range from 66% to 202%, this sample is not reliable for measurement of the commercial class. Review of the appraisal tables suggests that the county assessor has kept the commercial valuations updated.

There is a significant growth reported on the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL). This growth is two Bit Coin facilities. The change after growth is reflective of the assessment actions as reported by the county assessor.

2025 Commercial Correlation for Stanton County

Equalization and Quality of Assessment

The commercial property had a completed reappraisal in the 2024 assessment year and all commercial parcels were reviewed. Based on the assessment practices alone the commercial property will be considered at the statutory level.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
8	1	95.34	95.34	95.34	00.00	100.00
17	1	202.10	202.10	202.10	00.00	100.00
23	2	81.74	81.74	78.81	18.93	103.72
____ALL____	4	96.27	115.23	87.71	35.75	131.38

Level of Value

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

2025 Agricultural Correlation for Stanton 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 transactions are used. The county assessor qualified a slightly lower portion of sales in comparison to the statewide average. A review of the disqualified sales was completed with the county assessor and the qualification codes on 1031 exchanges were reconsidered. The remainder of the disqualified sales were partial interest and family transactions. All arm's-length transactions have been made available for the measurement of the agricultural class.

One market area is currently defined. The county assessor attempts to locate Conservation Reserve Program (CRP) acres in the county. The county assessor has asked for assistance from taxpayers to acquire the acres enrolled in the program. The intensive use agricultural land is identified where chicken, cattle and hog facilities are located.

2025 Agricultural Assessment Details for Stanton 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	2021	*2024-2025	
AB DW	Agricultural dwellings	*2024	2024	2021	*2024-2025	
Additional comments: A desktop review via Eagle View Change Finder						
* = assessment action for current year						
Market Area	Description of Unique Characteristics			Land Use Reviewed Year	Description of Assessment Actions for Current Year	
1	Entire county is one market area			2021	Increased irrigation 30%, increased dryland 30% and increased grass 15%	
Additional comments:						
* = assessment action for current year						

2025 Agricultural Correlation for Stanton County

Description of Analysis

The analysis of the statistical profile shows all measures of central tendency are within the acceptable range.

Review of the Majority Land Use (MLU) indicates that the dryland is within the acceptable range. There are two sales represented in the irrigated land and though the measures of central tendency are high, the values were increased at the same rate as dryland.

There are ten sales in the MLU grassland subclass. Analysis of the grass would indicate a 42% increase to achieve a median level of value at 72%. A what if is provided in the addendum of this report along with a hypothetical Average Acre Value Comparison with a 42% increase to grassland. The analysis indicates that with the adjustment grassland in Stanton County would be higher than all adjoining counties, except Cuming County Market Area 1 and 2. Cuming County agricultural property is influenced by the presence of several of large field lots.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are comparable to adjoining counties. The quality of assessment of agricultural property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	2	97.02	97.02	85.93	34.59	112.91
1	2	97.02	97.02	85.93	34.59	112.91
<u> Dry </u>						
County	21	74.28	77.29	70.85	21.14	109.09
1	21	74.28	77.29	70.85	21.14	109.09
<u> Grass </u>						
County	10	50.98	56.17	54.24	25.77	103.56
1	10	50.98	56.17	54.24	25.77	103.56
<u> ALL </u>						
	42	72.02	71.21	69.43	22.98	102.56

Level of Value

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

2025 Opinions of the Property Tax Administrator for Stanton County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Stanton County

Residential Real Property - Current

Number of Sales	127	Median	96.20
Total Sales Price	\$30,604,014	Mean	96.89
Total Adj. Sales Price	\$30,604,014	Wgt. Mean	94.20
Total Assessed Value	\$28,827,860	Average Assessed Value of the Base	\$184,263
Avg. Adj. Sales Price	\$240,976	Avg. Assessed Value	\$226,991

Confidence Interval - Current

95% Median C.I	91.49 to 99.90
95% Wgt. Mean C.I	90.80 to 97.60
95% Mean C.I	93.51 to 100.27
% of Value of the Class of all Real Property Value in the County	19.13
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	6.86

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	121	96	95.64
2023	113	98	98.30
2022	122	95	95.03
2021	126	95	94.57

2025 Commission Summary for Stanton County

Commercial Real Property - Current

Number of Sales	4	Median	96.27
Total Sales Price	\$672,000	Mean	115.23
Total Adj. Sales Price	\$672,000	Wgt. Mean	87.71
Total Assessed Value	\$589,405	Average Assessed Value of the Base	\$358,116
Avg. Adj. Sales Price	\$168,000	Avg. Assessed Value	\$147,351

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	20.37 to 210.09
% of Value of the Class of all Real Property Value in the County	3.20
% of Records Sold in the Study Period	2.04
% of Value Sold in the Study Period	0.84

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	6	100	98.82
2023	7	100	94.38
2022	9	100	92.87
2021	8	100	98.88

84 Stanton
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 : 127
 Total Sales Price : 30,604,014
 Total Adj. Sales Price : 30,604,014
 Total Assessed Value : 28,827,860
 Avg. Adj. Sales Price : 240,976
 Avg. Assessed Value : 226,991

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.79
 PRD : 102.86

COV : 20.06
 STD : 19.44
 Avg. Abs. Dev : 15.19
 MAX Sales Ratio : 156.77
 MIN Sales Ratio : 49.14

95% Median C.I. : 91.49 to 99.90
 95% Wgt. Mean C.I. : 90.80 to 97.60
 95% Mean C.I. : 93.51 to 100.27

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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	11	100.19	93.73	96.27	11.76	97.36	49.14	112.59	77.16 to 107.94	225,764	217,336	
01-JAN-23 To 31-MAR-23	9	109.81	104.54	99.18	12.79	105.40	70.92	129.00	93.37 to 120.53	193,058	191,478	
01-APR-23 To 30-JUN-23	24	94.88	99.47	98.67	15.01	100.81	63.27	156.77	86.63 to 102.46	249,004	245,689	
01-JUL-23 To 30-SEP-23	17	99.71	101.14	97.21	14.30	104.04	72.27	139.33	83.84 to 118.20	255,224	248,104	
01-OCT-23 To 31-DEC-23	12	93.22	91.87	90.81	15.24	101.17	61.15	126.15	77.73 to 104.37	211,825	192,353	
01-JAN-24 To 31-MAR-24	10	92.27	93.81	83.45	17.07	112.41	63.36	124.28	73.08 to 114.46	323,090	269,603	
01-APR-24 To 30-JUN-24	19	89.76	94.47	94.12	20.16	100.37	52.43	135.06	77.36 to 114.18	185,611	174,692	
01-JUL-24 To 30-SEP-24	25	99.30	95.63	92.72	14.60	103.14	57.50	136.83	84.26 to 105.72	270,752	251,047	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	61	98.38	99.65	97.88	14.47	101.81	49.14	156.77	93.93 to 101.70	238,292	233,251	
01-OCT-23 To 30-SEP-24	66	93.25	94.34	90.86	17.07	103.83	52.43	136.83	86.54 to 99.94	243,457	221,206	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	62	96.79	99.19	96.93	15.05	102.33	61.15	156.77	92.73 to 101.06	235,392	228,158	
<u>ALL</u>	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
3	4	95.76	96.45	96.50	03.98	99.95	89.96	104.31	N/A	755,600	729,143	
5	10	95.78	94.08	92.95	06.73	101.22	82.31	103.42	83.85 to 102.87	411,390	382,395	
7	14	97.22	103.61	100.50	15.46	103.09	77.36	139.33	89.06 to 126.15	116,179	116,760	
11	10	97.77	91.44	89.86	09.18	101.76	70.92	101.70	76.35 to 100.87	324,950	292,012	
16	49	99.90	98.66	97.85	18.73	100.83	49.14	136.83	86.70 to 109.99	193,798	189,641	
20	1	63.36	63.36	63.36	00.00	100.00	63.36	63.36	N/A	1,100,000	696,980	
24	39	91.91	95.28	94.34	15.77	101.00	61.15	156.77	81.83 to 101.64	205,016	193,416	
<u>ALL</u>	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991	
06												
07												
<u>ALL</u>	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991	

84 Stanton
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 : 127
 Total Sales Price : 30,604,014
 Total Adj. Sales Price : 30,604,014
 Total Assessed Value : 28,827,860
 Avg. Adj. Sales Price : 240,976
 Avg. Assessed Value : 226,991

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.79
 PRD : 102.86

COV : 20.06
 STD : 19.44
 Avg. Abs. Dev : 15.19
 MAX Sales Ratio : 156.77
 MIN Sales Ratio : 49.14

95% Median C.I. : 91.49 to 99.90
 95% Wgt. Mean C.I. : 90.80 to 97.60
 95% Mean C.I. : 93.51 to 100.27

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	139.33	139.33	139.33	00.00	100.00	139.33	139.33	N/A	6,000	8,360
Less Than 30,000	1	139.33	139.33	139.33	00.00	100.00	139.33	139.33	N/A	6,000	8,360
Ranges Excl. Low \$											
Greater Than 4,999	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991
Greater Than 14,999	126	96.18	96.55	94.19	15.56	102.51	49.14	156.77	91.49 to 99.86	242,841	228,726
Greater Than 29,999	126	96.18	96.55	94.19	15.56	102.51	49.14	156.77	91.49 to 99.86	242,841	228,726
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	139.33	139.33	139.33	00.00	100.00	139.33	139.33	N/A	6,000	8,360
15,000 TO 29,999											
30,000 TO 59,999	7	112.59	101.74	104.44	20.29	97.41	49.14	127.77	49.14 to 127.77	49,000	51,174
60,000 TO 99,999	4	121.28	118.16	118.73	11.19	99.52	95.00	135.06	N/A	77,250	91,720
100,000 TO 149,999	16	99.69	97.07	96.11	22.41	101.00	52.43	140.26	72.27 to 120.53	127,420	122,467
150,000 TO 249,999	62	94.67	96.18	95.70	14.96	100.50	61.15	156.77	86.81 to 101.06	198,374	189,847
250,000 TO 499,999	30	95.84	94.56	94.11	10.64	100.48	70.92	131.15	86.63 to 99.90	333,810	314,150
500,000 TO 999,999	5	95.31	93.59	93.65	07.30	99.94	82.31	104.31	N/A	628,760	588,850
1,000,000 +	2	79.78	79.78	81.46	20.58	97.94	63.36	96.20	N/A	1,225,000	997,843
ALL	127	96.20	96.89	94.20	15.79	102.86	49.14	156.77	91.49 to 99.90	240,976	226,991

84 Stanton
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 : 4
Total Sales Price : 672,000
Total Adj. Sales Price : 672,000
Total Assessed Value : 589,405
Avg. Adj. Sales Price : 168,000
Avg. Assessed Value : 147,351

MEDIAN : 96
WGT. MEAN : 88
MEAN : 115
COD : 35.75
PRD : 131.38

COV : 51.74
STD : 59.62
Avg. Abs. Dev : 34.42
MAX Sales Ratio : 202.10
MIN Sales Ratio : 66.27

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 20.37 to 210.09

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
01-OCT-22 To 30-SEP-23	2	148.72	148.72	101.38	35.89	146.70	95.34	202.10	N/A	132,500	134,328
01-OCT-23 To 30-SEP-24	1	66.27	66.27	66.27	00.00	100.00	66.27	66.27	N/A	242,000	160,375
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	2	96.27	96.27	96.08	00.97	100.20	95.34	97.20	N/A	207,500	199,358
01-JAN-23 To 31-DEC-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>ALL</u>	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
8	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
17	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
23	2	81.74	81.74	78.81	18.93	103.72	66.27	97.20	N/A	203,500	160,375
<u>ALL</u>	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351

84 Stanton
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 : 4
Total Sales Price : 672,000
Total Adj. Sales Price : 672,000
Total Assessed Value : 589,405
Avg. Adj. Sales Price : 168,000
Avg. Assessed Value : 147,351

MEDIAN : 96
WGT. MEAN : 88
MEAN : 115
COD : 35.75
PRD : 131.38

COV : 51.74
STD : 59.62
Avg. Abs. Dev : 34.42
MAX Sales Ratio : 202.10
MIN Sales Ratio : 66.27

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 20.37 to 210.09

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351
04											
<u>ALL</u>	<u>4</u>	<u>96.27</u>	<u>115.23</u>	<u>87.71</u>	<u>35.75</u>	<u>131.38</u>	<u>66.27</u>	<u>202.10</u>	<u>N/A</u>	<u>168,000</u>	<u>147,351</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351
Greater Than 14,999	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351
Greater Than 29,999	3	95.34	86.27	85.10	10.81	101.37	66.27	97.20	N/A	219,000	186,363
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	81.74	81.74	78.81	18.93	103.72	66.27	97.20	N/A	203,500	160,375
250,000 TO 499,999	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
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>4</u>	<u>96.27</u>	<u>115.23</u>	<u>87.71</u>	<u>35.75</u>	<u>131.38</u>	<u>66.27</u>	<u>202.10</u>	<u>N/A</u>	<u>168,000</u>	<u>147,351</u>

84 Stanton
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 : 4
 Total Sales Price : 672,000
 Total Adj. Sales Price : 672,000
 Total Assessed Value : 589,405
 Avg. Adj. Sales Price : 168,000
 Avg. Assessed Value : 147,351

MEDIAN : 96
 WGT. MEAN : 88
 MEAN : 115
 COD : 35.75
 PRD : 131.38

COV : 51.74
 STD : 59.62
 Avg. Abs. Dev : 34.42
 MAX Sales Ratio : 202.10
 MIN Sales Ratio : 66.27

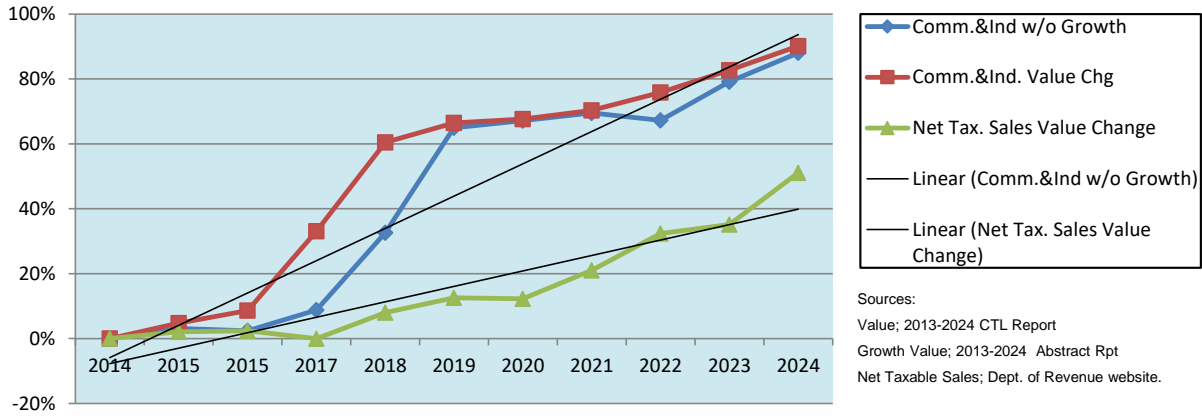
95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 20.37 to 210.09

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	2	81.74	81.74	78.81	18.93	103.72	66.27	97.20	N/A	203,500	160,375
471	1	95.34	95.34	95.34	00.00	100.00	95.34	95.34	N/A	250,000	238,340
528	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>ALL</u>	4	96.27	115.23	87.71	35.75	131.38	66.27	202.10	N/A	168,000	147,351

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	\$ 28,658,790	\$ -	0.00%	\$ 28,658,790		\$ 17,513,977	
2014	\$ 30,028,335	\$ 475,165	1.58%	\$ 29,553,170	3.12%	\$ 17,886,328	2.13%
2015	\$ 31,132,740	\$ 1,792,930	5.76%	\$ 29,339,810	-2.29%	\$ 17,940,045	0.30%
2015	\$ 38,153,275	\$ 6,977,600	18.29%	\$ 31,175,675	0.14%	\$ 17,509,700	-2.40%
2017	\$ 45,980,885	\$ 7,978,705	17.35%	\$ 38,002,180	-0.40%	\$ 18,911,968	8.01%
2018	\$ 47,704,940	\$ 419,720	0.88%	\$ 47,285,220	2.84%	\$ 19,722,795	4.29%
2019	\$ 48,047,590	\$ 139,470	0.29%	\$ 47,908,120	0.43%	\$ 19,657,100	-0.33%
2020	\$ 48,820,470	\$ 239,205	0.49%	\$ 48,581,265	1.11%	\$ 21,193,549	7.82%
2021	\$ 50,399,000	\$ 2,467,200	4.90%	\$ 47,931,800	-1.82%	\$ 23,187,660	9.41%
2022	\$ 52,355,080	\$ 1,018,850	1.95%	\$ 51,336,230	1.86%	\$ 23,666,030	2.06%
2023	\$ 54,493,100	\$ 596,775	1.10%	\$ 53,896,325	2.94%	\$ 26,463,087	11.82%
2024	\$ 61,451,761	\$ 1,986,700	3.23%	\$ 59,465,061	9.12%	\$ 29,469,562	11.36%
Ann %chg	7.42%			Average	1.55%	5.12%	4.95%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	3.12%	4.78%	2.13%
2015	2.38%	8.63%	2.43%
2016	8.78%	33.13%	-0.02%
2017	32.60%	60.44%	7.98%
2018	64.99%	66.46%	12.61%
2019	67.17%	67.65%	12.24%
2020	69.52%	70.35%	21.01%
2021	67.25%	75.86%	32.40%
2022	79.13%	82.68%	35.13%
2023	88.06%	90.14%	51.10%
2024	107.49%	114.43%	68.26%

County Number	84
County Name	Stanton

84 Stanton
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 : 42
 Total Sales Price : 36,209,581
 Total Adj. Sales Price : 36,209,581
 Total Assessed Value : 26,227,350
 Avg. Adj. Sales Price : 862,133
 Avg. Assessed Value : 624,461

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 20.94
 PRD : 100.35

COV : 28.14
 STD : 20.45
 Avg. Abs. Dev : 15.08
 MAX Sales Ratio : 130.58
 MIN Sales Ratio : 35.45

95% Median C.I. : 65.73 to 77.73
 95% Wgt. Mean C.I. : 66.83 to 78.04
 95% Mean C.I. : 66.50 to 78.86

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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	6	85.68	84.15	85.03	10.99	98.97	65.73	104.17	65.73 to 104.17	994,952	845,988
01-JAN-22 To 31-MAR-22	6	59.96	65.44	60.19	26.35	108.72	46.95	93.08	46.95 to 93.08	972,233	585,162
01-APR-22 To 30-JUN-22	1	84.88	84.88	84.88	00.00	100.00	84.88	84.88	N/A	960,000	814,895
01-JUL-22 To 30-SEP-22	2	81.39	81.39	92.81	46.12	87.70	43.85	118.92	N/A	589,465	547,085
01-OCT-22 To 31-DEC-22	1	68.60	68.60	68.60	00.00	100.00	68.60	68.60	N/A	1,202,240	824,785
01-JAN-23 To 31-MAR-23	5	72.08	66.03	67.86	11.57	97.30	47.31	77.73	N/A	946,198	642,135
01-APR-23 To 30-JUN-23	7	64.26	77.41	77.50	41.22	99.88	35.45	130.58	35.45 to 130.58	704,956	546,364
01-JUL-23 To 30-SEP-23	5	74.14	76.01	76.07	04.03	99.92	71.95	82.58	N/A	625,018	475,433
01-OCT-23 To 31-DEC-23	2	63.87	63.87	62.98	03.16	101.41	61.85	65.88	N/A	1,222,000	769,638
01-JAN-24 To 31-MAR-24	4	71.41	73.23	71.40	11.44	102.56	59.74	90.35	N/A	917,000	654,704
01-APR-24 To 30-JUN-24	2	48.70	48.70	49.73	27.21	97.93	35.45	61.95	N/A	401,263	199,553
01-JUL-24 To 30-SEP-24	1	68.90	68.90	68.90	00.00	100.00	68.90	68.90	N/A	1,360,000	937,015
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	15	82.67	76.34	75.28	21.05	101.41	43.85	118.92	51.94 to 89.34	929,469	699,731
01-OCT-22 To 30-SEP-23	18	72.13	73.37	73.16	19.89	100.29	35.45	130.58	63.46 to 77.84	777,390	568,732
01-OCT-23 To 30-SEP-24	9	65.88	65.21	66.40	14.01	98.21	35.45	90.35	59.74 to 72.43	919,392	610,468
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	10	68.29	70.89	68.07	27.44	104.14	43.85	118.92	46.95 to 93.08	917,457	624,482
01-JAN-23 To 31-DEC-23	19	72.08	72.62	71.89	19.81	101.02	35.45	130.58	61.85 to 77.84	801,830	576,403
<u>ALL</u>	42	72.02	72.68	72.43	20.94	100.35	35.45	130.58	65.73 to 77.73	862,133	624,461

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	72.02	72.68	72.43	20.94	100.35	35.45	130.58	65.73 to 77.73	862,133	624,461
<u>ALL</u>	42	72.02	72.68	72.43	20.94	100.35	35.45	130.58	65.73 to 77.73	862,133	624,461

84 Stanton
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 : 42
 Total Sales Price : 36,209,581
 Total Adj. Sales Price : 36,209,581
 Total Assessed Value : 26,227,350
 Avg. Adj. Sales Price : 862,133
 Avg. Assessed Value : 624,461

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 20.94
 PRD : 100.35

COV : 28.14
 STD : 20.45
 Avg. Abs. Dev : 15.08
 MAX Sales Ratio : 130.58
 MIN Sales Ratio : 35.45

95% Median C.I. : 65.73 to 77.73
 95% Wgt. Mean C.I. : 66.83 to 78.04
 95% Mean C.I. : 66.50 to 78.86

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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
<u> Dry </u>											
County	15	72.17	81.21	76.99	19.97	105.48	59.74	118.92	67.97 to 96.99	925,498	712,560
1	15	72.17	81.21	76.99	19.97	105.48	59.74	118.92	67.97 to 96.99	925,498	712,560
<u> Grass </u>											
County	9	50.02	56.64	54.81	28.75	103.34	35.45	82.67	35.45 to 74.14	587,469	322,008
1	9	50.02	56.64	54.81	28.75	103.34	35.45	82.67	35.45 to 74.14	587,469	322,008
<u> ALL </u>	42	72.02	72.68	72.43	20.94	100.35	35.45	130.58	65.73 to 77.73	862,133	624,461

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
<u> Irrigated </u>											
County	2	97.02	97.02	85.93	34.59	112.91	63.46	130.58	N/A	1,090,347	936,938
1	2	97.02	97.02	85.93	34.59	112.91	63.46	130.58	N/A	1,090,347	936,938
<u> Dry </u>											
County	21	74.28	80.24	76.94	17.16	104.29	59.74	118.92	68.60 to 90.35	851,729	655,304
1	21	74.28	80.24	76.94	17.16	104.29	59.74	118.92	68.60 to 90.35	851,729	655,304
<u> Grass </u>											
County	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946
1	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946
<u> ALL </u>	42	72.02	72.68	72.43	20.94	100.35	35.45	130.58	65.73 to 77.73	862,133	624,461

Stanton County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	7,310
Cuming	1	9,218	n/a	8,628	9,187	5,923	n/a	7,960	6,792	8,579
Cuming	2	8,609	n/a	8,101	8,581	6,441	n/a	7,460	6,308	8,087
Cuming	3	8,571	8,562	8,150	8,194	6,285	n/a	7,328	6,040	7,634
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Platte	6	10,630	10,280	9,281	9,044	8,350	7,883	7,590	7,129	8,856
Madison	1	9,472	9,092	8,500	8,140	7,625	7,425	6,195	5,370	7,417
Madison	2	7,823	7,600	7,214	7,154	6,838	6,550	5,434	4,700	6,941
Pierce	1	8,245	7,961	7,433	7,332	7,199	6,805	5,545	5,262	7,023
Wayne	1	9,895	9,880	9,675	9,300	9,000	8,700	8,300	7,900	8,804

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	7,308
Cuming	1	8,444	8,450	7,925	4,740	6,775	7,265	6,050	6,041	7,713
Cuming	2	7,863	7,864	7,379	n/a	6,770	6,770	5,630	5,630	7,160
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,452	7,164
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Platte	6	8,625	8,085	7,531	7,434	7,078	6,652	5,440	4,169	7,174
Madison	1	8,718	8,522	7,946	7,562	7,236	6,954	5,372	4,240	7,532
Madison	2	6,147	5,814	5,242	5,139	4,516	4,216	3,464	2,847	4,937
Pierce	1	7,605	7,370	6,945	6,620	5,750	5,575	4,315	3,765	6,262
Wayne	1	8,600	8,550	8,500	8,400	8,350	8,300	7,500	7,000	8,272

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	2,656	2,738	2,399	2,670	2,250	n/a	n/a	2,160	2,545
Cuming	1	3,839	3,811	3,243	3,353	n/a	n/a	n/a	n/a	3,700
Cuming	2	3,926	3,791	3,212	3,481	n/a	n/a	n/a	n/a	3,695
Cuming	3	3,859	3,449	2,929	3,086	n/a	n/a	n/a	n/a	3,390
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Platte	6	2,827	2,951	2,769	2,743	n/a	n/a	2,450	2,314	2,849
Madison	1	2,758	2,675	2,496	2,432	2,300	n/a	n/a	n/a	2,621
Madison	2	2,430	2,291	2,146	2,075	1,844	n/a	n/a	n/a	2,270
Pierce	1	2,690	2,555	2,335	2,010	1,920	1,700	1,360	1,294	2,374
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	4,067	314	151
Cuming	1	6,814	1,674	166
Cuming	2	6,314	1,690	164
Cuming	3	5,474	1,637	311
Colfax	1	4,559	1,675	205
Platte	6	2,900	2,653	200
Madison	1	5,137	1,102	150
Madison	2	3,855	1,017	159
Pierce	1	5,663	1,176	150
Wayne	1	5,642	1,347	100

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

Type : Qualified

Number of Sales :	10	Median :	51	COV :	29.48	95% Median C.I. :	35.45 to 74.14
Total Sales Price :	6,599,220	Wgt. Mean :	54	STD :	16.56	95% Wgt. Mean C.I. :	45.85 to 62.63
Total Adj. Sales Price :	6,599,220	Mean :	56	Avg. Abs. Dev :	13.14	95% Mean C.I. :	44.32 to 68.02
Total Assessed Value :	3,579,460						
Avg. Adj. Sales Price :	659,922	COD :	25.77	MAX Sales Ratio :	82.67		
Avg. Assessed Value :	357,946	PRD :	103.56	MIN Sales Ratio :	35.45		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	4	50.98	57.90	53.92	18.46	107.38	46.95	82.67	N/A	968,350	522,106
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	1	47.31	47.31	47.31		100.00	47.31	47.31	N/A	680,000	321,740
04/01/2023 To 06/30/2023	2	49.86	49.86	53.14	28.90	93.83	35.45	64.26	N/A	479,500	254,820
07/01/2023 To 09/30/2023	2	73.83	73.83	73.73	00.42	100.14	73.52	74.14	N/A	358,410	264,243
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	35.45	35.45	35.45		100.00	35.45	35.45	N/A	370,000	131,170
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	4	50.98	57.90	53.92	18.46	107.38	46.95	82.67	N/A	968,350	522,106
10/01/2022 To 09/30/2023	5	64.26	58.94	57.72	20.20	102.11	35.45	74.14	N/A	471,164	271,973
10/01/2023 To 09/30/2024	1	35.45	35.45	35.45		100.00	35.45	35.45	N/A	370,000	131,170
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	4	50.98	57.90	53.92	18.46	107.38	46.95	82.67	N/A	968,350	522,106
01/01/2023 To 12/31/2023	5	64.26	58.94	57.72	20.20	102.11	35.45	74.14	N/A	471,164	271,973

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	51	COV :	29.48	95% Median C.I. :	35.45 to 74.14
Total Sales Price :	6,599,220	Wgt. Mean :	54	STD :	16.56	95% Wgt. Mean C.I. :	45.85 to 62.63
Total Adj. Sales Price :	6,599,220	Mean :	56	Avg. Abs. Dev :	13.14	95% Mean C.I. :	44.32 to 68.02
Total Assessed Value :	3,579,460						
Avg. Adj. Sales Price :	659,922	COD :	25.77	MAX Sales Ratio :	82.67		
Avg. Assessed Value :	357,946	PRD :	103.56	MIN Sales Ratio :	35.45		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946

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 Value
_____ Grass _____											
County	9	50.02	56.64	54.81	28.75	103.34	35.45	82.67	35.45 to 74.14	587,469	322,008
1	9	50.02	56.64	54.81	28.75	103.34	35.45	82.67	35.45 to 74.14	587,469	322,008
_____ ALL _____											
10/01/2021 To 09/30/2024	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946

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 Value
_____ Grass _____											
County	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946
1	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946
_____ ALL _____											
10/01/2021 To 09/30/2024	10	50.98	56.17	54.24	25.77	103.56	35.45	82.67	35.45 to 74.14	659,922	357,946

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	29.49	95% Median C.I. :	50.34 to 105.28
Total Sales Price :	6,599,220	Wgt. Mean :	77	STD :	23.52	95% Wgt. Mean C.I. :	54.75 to 99.30
Total Adj. Sales Price :	6,599,220	Mean :	80	Avg. Abs. Dev :	18.65	95% Mean C.I. :	62.94 to 96.58
Total Assessed Value :	5,082,833						
Avg. Adj. Sales Price :	659,922	COD :	25.76	MAX Sales Ratio :	117.39		
Avg. Assessed Value :	508,283	PRD :	103.56	MIN Sales Ratio :	50.34		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	4	72.39	82.21	76.56	18.46	107.38	66.67	117.39	N/A	968,350	741,391
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	1	67.19	67.19	67.19		100.00	67.19	67.19	N/A	680,000	456,871
04/01/2023 To 06/30/2023	2	70.79	70.79	75.46	28.89	93.81	50.34	91.24	N/A	479,500	361,844
07/01/2023 To 09/30/2023	2	104.84	104.84	104.69	00.42	100.14	104.40	105.28	N/A	358,410	375,225
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	50.34	50.34	50.34		100.00	50.34	50.34	N/A	370,000	186,261
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	4	72.39	82.21	76.56	18.46	107.38	66.67	117.39	N/A	968,350	741,391
10/01/2022 To 09/30/2023	5	91.24	83.69	81.97	20.20	102.10	50.34	105.28	N/A	471,164	386,202
10/01/2023 To 09/30/2024	1	50.34	50.34	50.34		100.00	50.34	50.34	N/A	370,000	186,261
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	4	72.39	82.21	76.56	18.46	107.38	66.67	117.39	N/A	968,350	741,391
01/01/2023 To 12/31/2023	5	91.24	83.69	81.97	20.20	102.10	50.34	105.28	N/A	471,164	386,202

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	29.49	95% Median C.I. :	50.34 to 105.28
Total Sales Price :	6,599,220	Wgt. Mean :	77	STD :	23.52	95% Wgt. Mean C.I. :	54.75 to 99.30
Total Adj. Sales Price :	6,599,220	Mean :	80	Avg. Abs. Dev :	18.65	95% Mean C.I. :	62.94 to 96.58
Total Assessed Value :	5,082,833						
Avg. Adj. Sales Price :	659,922	COD :	25.76	MAX Sales Ratio :	117.39		
Avg. Assessed Value :	508,283	PRD :	103.56	MIN Sales Ratio :	50.34		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283

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 Value
_____ Grass _____											
County	9	71.03	80.43	77.83	28.75	103.34	50.34	117.39	50.34 to 105.28	587,469	457,251
1	9	71.03	80.43	77.83	28.75	103.34	50.34	117.39	50.34 to 105.28	587,469	457,251
_____ ALL _____											
10/01/2021 To 09/30/2024	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283

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 Value
_____ Grass _____											
County	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283
1	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283
_____ ALL _____											
10/01/2021 To 09/30/2024	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Land	Increase	42%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	42	Median :	72	COV :	25.31	95% Median C.I. :	68.60 to 84.16
Total Sales Price :	36,309,581	Wgt. Mean :	77	STD :	19.82	95% Wgt. Mean C.I. :	70.84 to 82.33
Total Adj. Sales Price :	36,209,581	Mean :	78	Avg. Abs. Dev :	15.06	95% Mean C.I. :	72.31 to 84.29
Total Assessed Value :	27,730,723						
Avg. Adj. Sales Price :	862,133	COD :	20.83	MAX Sales Ratio :	130.58		
Avg. Assessed Value :	660,255	PRD :	102.25	MIN Sales Ratio :	43.85		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	6	85.68	84.15	85.03	10.99	98.97	65.73	104.17	65.73 to 104.17	994,952	845,988
01/01/2022 To 03/31/2022	6	72.39	81.65	75.22	18.08	108.55	66.67	117.39	66.67 to 117.39	972,233	731,352
04/01/2022 To 06/30/2022	1	84.88	84.88	84.88		100.00	84.88	84.88	N/A	960,000	814,895
07/01/2022 To 09/30/2022	2	81.39	81.39	92.81	46.12	87.70	43.85	118.92	N/A	589,465	547,085
10/01/2022 To 12/31/2022	1	68.60	68.60	68.60		100.00	68.60	68.60	N/A	1,202,240	824,785
01/01/2023 To 03/31/2023	5	72.08	70.01	70.72	06.06	99.00	60.88	77.73	N/A	946,198	669,161
04/01/2023 To 06/30/2023	7	91.24	83.39	81.84	26.70	101.89	47.20	130.58	47.20 to 130.58	704,956	576,943
07/01/2023 To 09/30/2023	5	82.58	88.41	83.17	14.51	106.30	71.95	105.28	N/A	625,018	519,826
10/01/2023 To 12/31/2023	2	63.87	63.87	62.98	03.16	101.41	61.85	65.88	N/A	1,222,000	769,638
01/01/2024 To 03/31/2024	4	71.41	73.23	71.40	11.44	102.56	59.74	90.35	N/A	917,000	654,704
04/01/2024 To 06/30/2024	2	56.15	56.15	56.60	10.35	99.20	50.34	61.95	N/A	401,263	227,098
07/01/2024 To 09/30/2024	1	68.90	68.90	68.90		100.00	68.90	68.90	N/A	1,360,000	937,015
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	15	84.16	82.83	81.57	18.36	101.54	43.85	118.92	67.97 to 93.08	929,469	758,207
10/01/2022 To 09/30/2023	18	74.95	80.25	77.24	21.99	103.90	47.20	130.58	67.19 to 96.99	777,390	600,462
10/01/2023 To 09/30/2024	9	65.88	66.87	67.06	11.51	99.72	50.34	90.35	59.74 to 72.43	919,392	616,589
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	10	72.39	80.61	77.63	23.47	103.84	43.85	118.92	66.67 to 117.39	917,457	712,196
01/01/2023 To 12/31/2023	19	72.17	79.14	75.63	22.59	104.64	47.20	130.58	63.46 to 96.99	801,830	606,464

AGRICULTURAL

Type : Qualified

Number of Sales :	42	Median :	72	COV :	25.31	95% Median C.I. :	68.60 to 84.16
Total Sales Price :	36,309,581	Wgt. Mean :	77	STD :	19.82	95% Wgt. Mean C.I. :	70.84 to 82.33
Total Adj. Sales Price :	36,209,581	Mean :	78	Avg. Abs. Dev :	15.06	95% Mean C.I. :	72.31 to 84.29
Total Assessed Value :	27,730,723						
Avg. Adj. Sales Price :	862,133	COD :	20.83	MAX Sales Ratio :	130.58		
Avg. Assessed Value :	660,255	PRD :	102.25	MIN Sales Ratio :	43.85		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	42	72.30	78.30	76.58	20.83	102.25	43.85	130.58	68.60 to 84.16	862,133	660,255

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 Value
<u>_____ Dry _____</u>											
County	15	72.17	81.21	76.99	19.97	105.48	59.74	118.92	67.97 to 96.99	925,498	712,560
1	15	72.17	81.21	76.99	19.97	105.48	59.74	118.92	67.97 to 96.99	925,498	712,560
<u>_____ Grass _____</u>											
County	9	71.03	80.43	77.83	28.75	103.34	50.34	117.39	50.34 to 105.28	587,469	457,251
1	9	71.03	80.43	77.83	28.75	103.34	50.34	117.39	50.34 to 105.28	587,469	457,251
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	42	72.30	78.30	76.58	20.83	102.25	43.85	130.58	68.60 to 84.16	862,133	660,255

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 Value
<u>_____ Irrigated _____</u>											
County	2	97.02	97.02	85.93	34.59	112.91	63.46	130.58	N/A	1,090,347	936,938
1	2	97.02	97.02	85.93	34.59	112.91	63.46	130.58	N/A	1,090,347	936,938
<u>_____ Dry _____</u>											
County	21	74.28	80.24	76.94	17.16	104.29	59.74	118.92	68.60 to 90.35	851,729	655,304
1	21	74.28	80.24	76.94	17.16	104.29	59.74	118.92	68.60 to 90.35	851,729	655,304
<u>_____ Grass _____</u>											
County	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283
1	10	72.39	79.76	77.02	25.76	103.56	50.34	117.39	50.34 to 105.28	659,922	508,283
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	42	72.30	78.30	76.58	20.83	102.25	43.85	130.58	68.60 to 84.16	862,133	660,255

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Land	Increase	42%

What IF

Stanton County 2025 Average Acre Value Comparison

Hypothetical increase of Grass 42%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	7,310
Cuming	1	9,218	n/a	8,628	9,187	5,923	n/a	7,960	6,792	8,579
Cuming	2	8,609	n/a	8,101	8,581	6,441	n/a	7,460	6,308	8,087
Cuming	3	8,571	8,562	8,150	8,194	6,285	n/a	7,328	6,040	7,634
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Platte	6	10,630	10,280	9,281	9,044	8,350	7,883	7,590	7,129	8,856
Madison	1	9,472	9,092	8,500	8,140	7,625	7,425	6,195	5,370	7,417
Madison	2	7,823	7,600	7,214	7,154	6,838	6,550	5,434	4,700	6,941
Pierce	1	8,245	7,961	7,433	7,332	7,199	6,805	5,545	5,262	7,023
Wayne	1	9,895	9,880	9,675	9,300	9,000	8,700	8,300	7,900	8,804

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	7,308
Cuming	1	8,444	8,450	7,925	4,740	6,775	7,265	6,050	6,041	7,713
Cuming	2	7,863	7,864	7,379	n/a	6,770	6,770	5,630	5,630	7,160
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,452	7,164
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Platte	6	8,625	8,085	7,531	7,434	7,078	6,652	5,440	4,169	7,174
Madison	1	8,718	8,522	7,946	7,562	7,236	6,954	5,372	4,240	7,532
Madison	2	6,147	5,814	5,242	5,139	4,516	4,216	3,464	2,847	4,937
Pierce	1	7,605	7,370	6,945	6,620	5,750	5,575	4,315	3,765	6,262
Wayne	1	8,600	8,550	8,500	8,400	8,350	8,300	7,500	7,000	8,272

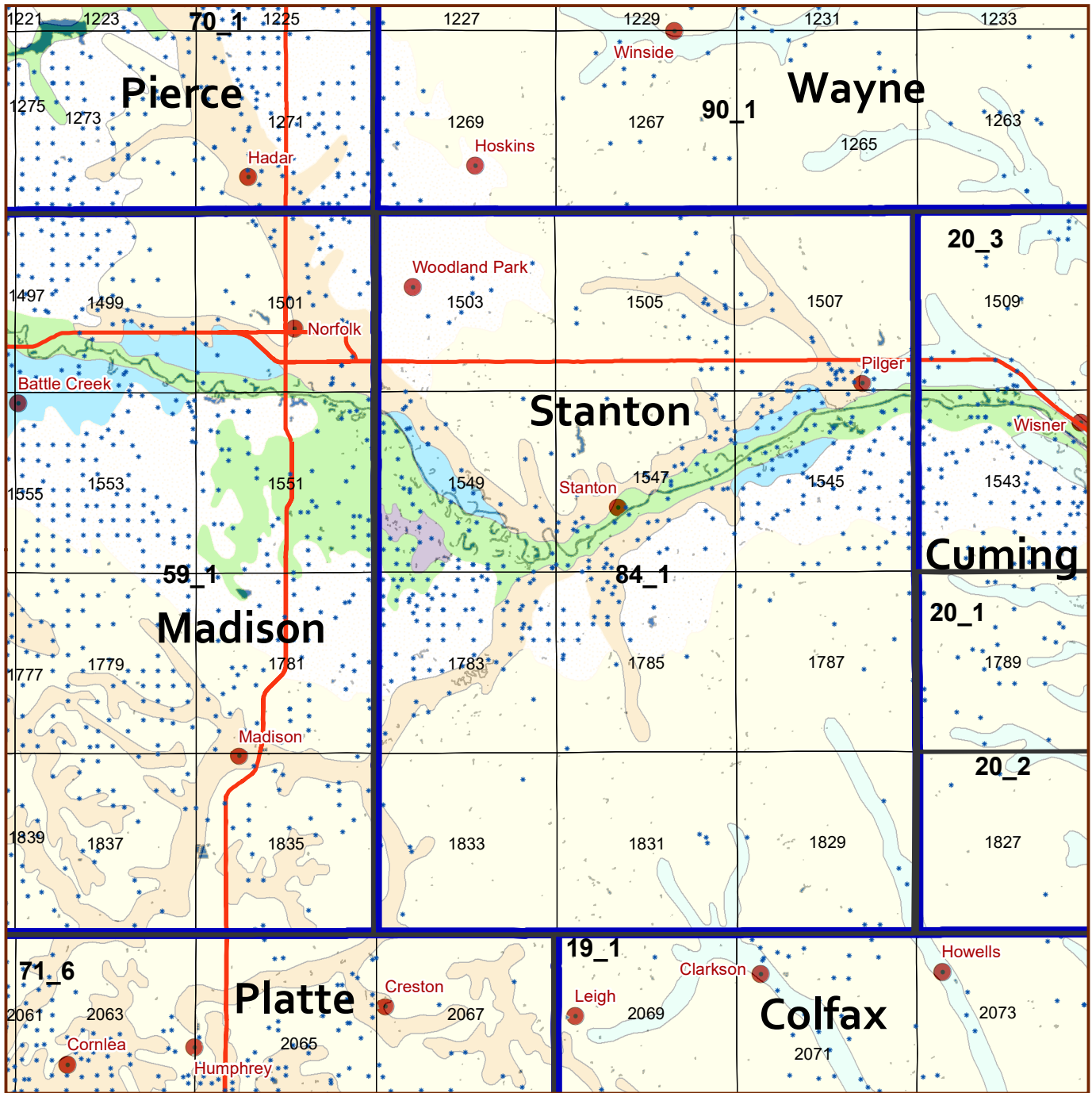
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	3,771	3,888	3,407	3,791	3,195		n/a	3,067	3,614
Cuming	1	3,839	3,811	3,243	3,353	n/a	n/a	n/a	n/a	3,700
Cuming	2	3,926	3,791	3,212	3,481	n/a	n/a	n/a	n/a	3,695
Cuming	3	3,859	3,449	2,929	3,086	n/a	n/a	n/a	n/a	3,390
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Platte	6	2,827	2,951	2,769	2,743	n/a	n/a	2,450	2,314	2,849
Madison	1	2,758	2,675	2,496	2,432	2,300	n/a	n/a	n/a	2,621
Madison	2	2,430	2,291	2,146	2,075	1,844	n/a	n/a	n/a	2,270
Pierce	1	2,690	2,555	2,335	2,010	1,920	1,700	1,360	1,294	2,374
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	4,067	314	151
Cuming	1	6,814	1,674	166
Cuming	2	6,314	1,690	164
Cuming	3	5,474	1,637	311
Colfax	1	4,559	1,675	205
Platte	6	2,900	2,653	200
Madison	1	5,137	1,102	150
Madison	2	3,855	1,017	159
Pierce	1	5,663	1,176	150
Wayne	1	5,642	1,347	100

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.

STANTON COUNTY



Legend

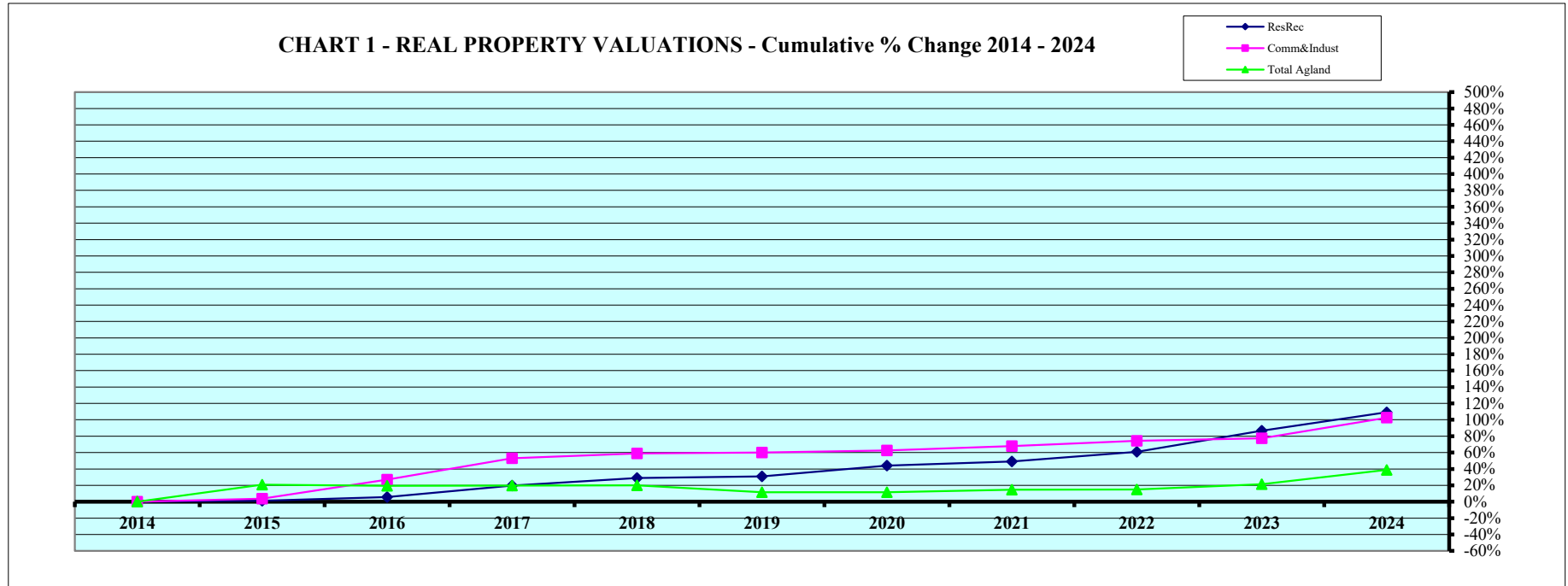
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	189,115,745	-	-	-	30,028,335	-	-	-	859,110,420	-	-	-
2015	191,119,740	2,003,995	1.06%	1.06%	31,132,740	1,104,405	3.68%	3.68%	1,037,426,595	178,316,175	20.76%	20.76%
2016	199,786,610	8,666,870	4.53%	5.64%	38,153,275	7,020,535	22.55%	27.06%	1,026,443,315	-10,983,280	-1.06%	19.48%
2017	226,468,925	26,682,315	13.36%	19.75%	45,980,885	7,827,610	20.52%	53.12%	1,027,965,410	1,522,095	0.15%	19.65%
2018	243,608,480	17,139,555	7.57%	28.81%	47,704,940	1,724,055	3.75%	58.87%	1,029,505,025	1,539,615	0.15%	19.83%
2019	247,609,910	4,001,430	1.64%	30.93%	48,047,590	342,650	0.72%	60.01%	957,253,030	-72,251,995	-7.02%	11.42%
2020	272,232,295	24,622,385	9.94%	43.95%	48,820,470	772,880	1.61%	62.58%	957,634,460	381,430	0.04%	11.47%
2021	282,047,825	9,815,530	3.61%	49.14%	50,399,000	1,578,530	3.23%	67.84%	984,681,725	27,047,265	2.82%	14.62%
2022	304,474,165	22,426,340	7.95%	61.00%	52,355,080	1,956,080	3.88%	74.35%	986,119,755	1,438,030	0.15%	14.78%
2023	353,089,605	48,615,440	15.97%	86.71%	53,299,325	944,245	1.80%	77.50%	1,043,536,580	57,416,825	5.82%	21.47%
2024	395,627,223	42,537,618	12.05%	109.20%	60,819,021	7,519,696	14.11%	102.54%	1,193,137,650	149,601,070	14.34%	38.88%

Rate Annual %chg: Residential & Recreational **7.66%**

Commercial & Industrial **7.31%**

Agricultural Land **3.34%**

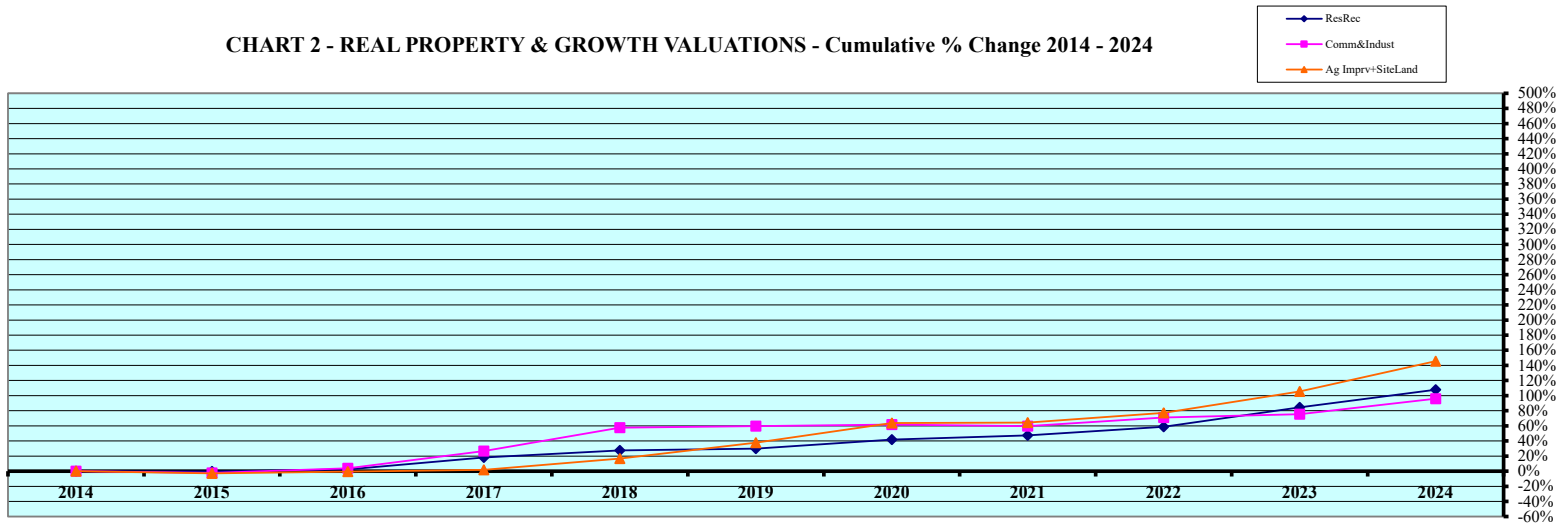
Cnty# **84**
County **STANTON**

CHART 1

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

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

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	189,115,745	2,927,805	1.55%	186,187,940	--	--	30,028,335	475,165	1.58%	29,553,170	--	--
2015	191,119,740	2,721,635	1.42%	188,398,105	-0.38%	-0.38%	31,132,740	1,792,930	5.76%	29,339,810	-2.29%	-2.29%
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	2.47%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	3.82%
2017	226,468,925	2,847,300	1.26%	223,621,625	11.93%	18.25%	45,980,885	7,978,705	17.35%	38,002,180	-0.40%	26.55%
2018	243,608,480	2,653,580	1.09%	240,954,900	6.40%	27.41%	47,704,940	419,720	0.88%	47,285,220	2.84%	57.47%
2019	247,609,910	2,254,040	0.91%	245,355,870	0.72%	29.74%	48,047,590	139,470	0.29%	47,908,120	0.43%	59.54%
2020	272,232,295	4,214,635	1.55%	268,017,660	8.24%	41.72%	48,820,470	239,205	0.49%	48,581,265	1.11%	61.78%
2021	282,047,825	3,350,390	1.19%	278,697,435	2.37%	47.37%	50,399,000	2,467,200	4.90%	47,931,800	-1.82%	59.62%
2022	304,474,165	3,985,520	1.31%	300,488,645	6.54%	58.89%	52,355,080	1,018,850	1.95%	51,336,230	1.86%	70.96%
2023	353,089,605	3,996,222	1.13%	349,093,383	14.65%	84.59%	53,299,325	596,775	1.12%	52,702,550	0.66%	75.51%
2024	395,627,223	2,690,380	0.68%	392,936,843	11.29%	107.78%	60,819,021	1,986,700	3.27%	58,832,321	10.38%	95.92%
Rate Ann%chg	7.66%	Resid & Recreat w/o growth				6.32%	C & I w/o growth				1.29%	

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	46,268,270	31,530,090	77,798,360	596,910	0.77%	77,201,450	--	--
2015	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	75,570,400	-2.86%	-2.86%
2016	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	77,262,815	0.31%	-0.69%
2017	47,689,460	33,415,810	81,105,270	1,831,945	2.26%	79,273,325	-0.69%	1.90%
2018	50,364,145	49,927,025	100,291,170	9,524,495	9.50%	90,766,675	11.91%	16.67%
2019	54,584,005	55,094,425	109,678,430	2,453,090	2.24%	107,225,340	6.91%	37.82%
2020	68,080,875	64,414,410	132,495,285	5,088,790	3.84%	127,406,495	16.16%	63.77%
2021	70,890,110	60,906,570	131,796,680	3,917,065	2.97%	127,879,615	-3.48%	64.37%
2022	78,087,960	64,543,495	142,631,455	4,697,475	3.29%	137,933,980	4.66%	77.30%
2023	89,914,560	73,393,125	163,307,685	3,484,640	2.13%	159,823,045	12.05%	105.43%
2024	116,045,778	77,277,110	193,322,888	2,263,485	1.17%	191,059,403	16.99%	145.58%
Rate Ann%chg	9.63%	9.38%	9.53%	Ag Imprv+Site w/o growth		6.20%		

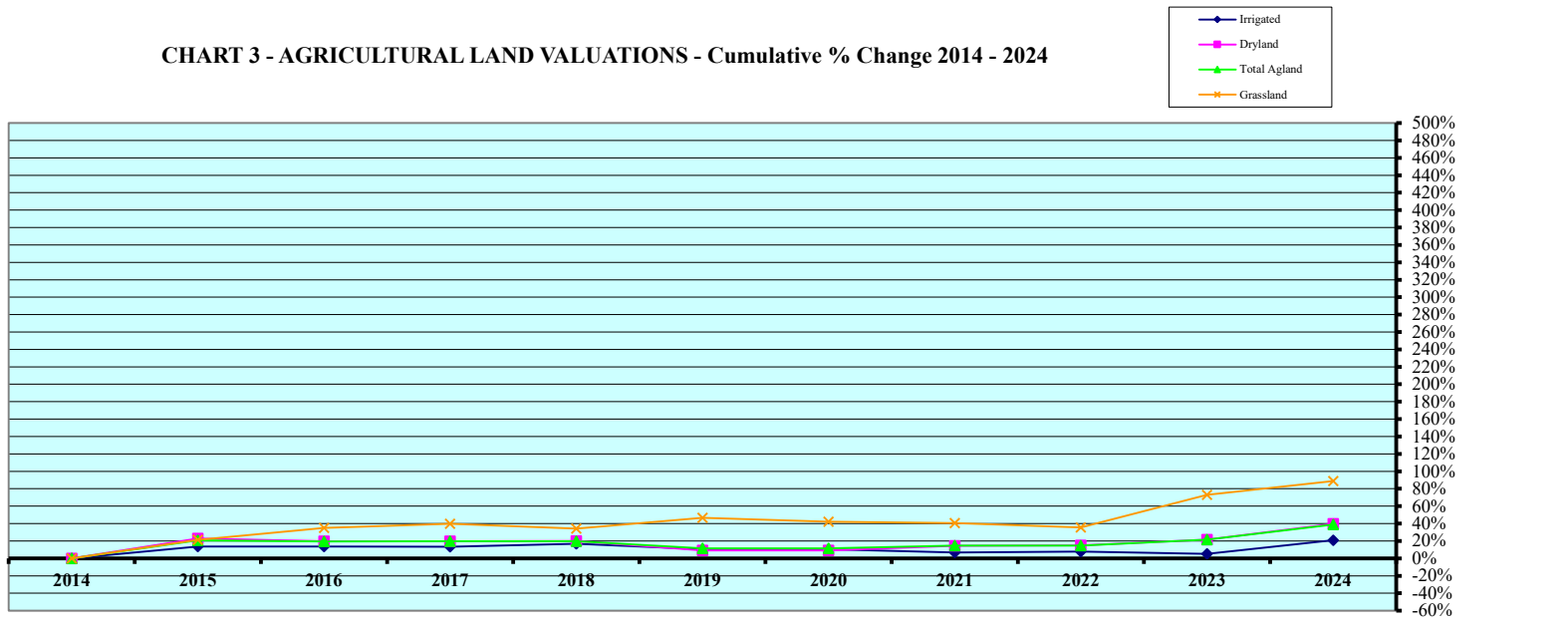
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 84
County STANTON

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	176,302,385	-	-	-	624,617,245	-	-	-	54,479,205	-	-	-
2015	200,162,430	23,860,045	13.53%	13.53%	766,750,080	142,132,835	22.76%	22.76%	66,031,380	11,552,175	21.20%	21.20%
2016	200,390,195	227,765	0.11%	13.66%	748,125,410	-18,624,670	-2.43%	19.77%	73,628,750	7,597,370	11.51%	35.15%
2017	200,051,175	-339,020	-0.17%	13.47%	747,565,970	-559,440	-0.07%	19.68%	76,159,790	2,531,040	3.44%	39.80%
2018	205,772,850	5,721,675	2.86%	16.72%	749,423,630	1,857,660	0.25%	19.98%	73,071,625	-3,088,165	-4.05%	34.13%
2019	194,804,255	-10,968,595	-5.33%	10.49%	681,253,050	-68,170,580	-9.10%	9.07%	79,877,125	6,805,500	9.31%	46.62%
2020	194,760,250	-44,005	-0.02%	10.47%	681,108,570	-144,480	-0.02%	9.04%	77,445,590	-2,431,535	-3.04%	42.16%
2021	188,163,675	-6,596,575	-3.39%	6.73%	715,437,425	34,328,855	5.04%	14.54%	76,619,490	-826,100	-1.07%	40.64%
2022	189,929,465	1,765,790	0.94%	7.73%	717,774,505	2,337,080	0.33%	14.91%	73,876,745	-2,742,745	-3.58%	35.61%
2023	185,636,180	-4,293,285	-2.26%	5.29%	759,113,745	41,339,240	5.76%	21.53%	94,194,380	20,317,635	27.50%	72.90%
2024	213,153,910	27,517,730	14.82%	20.90%	872,476,990	113,363,245	14.93%	39.68%	102,873,380	8,679,000	9.21%	88.83%

Rate Ann.%chg: Irrigated **1.92%** Dryland **3.40%** Grassland **6.56%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	759,340	-	-	-	2,952,245	-	-	-	859,110,420	-	-	-
2015	990,070	230,730	30.39%	30.39%	3,492,635	540,390	18.30%	18.30%	1,037,426,595	178,316,175	20.76%	20.76%
2016	1,034,440	44,370	4.48%	36.23%	3,264,520	-228,115	-6.53%	10.58%	1,026,443,315	-10,983,280	-1.06%	19.48%
2017	1,051,800	17,360	1.68%	38.52%	3,136,675	-127,845	-3.92%	6.25%	1,027,965,410	1,522,095	0.15%	19.65%
2018	807,035	-244,765	-23.27%	6.28%	429,885	-2,706,790	-86.29%	-85.44%	1,029,505,025	1,539,615	0.15%	19.83%
2019	806,420	-615	-0.08%	6.20%	512,180	82,295	19.14%	-82.65%	957,253,030	-72,251,995	-7.02%	11.42%
2020	590,475	-215,945	-26.78%	-22.24%	3,729,575	3,217,395	628.18%	26.33%	957,634,460	381,430	0.04%	11.47%
2021	589,515	-960	-0.16%	-22.36%	3,871,620	142,045	3.81%	31.14%	984,681,725	27,047,265	2.82%	14.62%
2022	678,110	88,595	15.03%	-10.70%	3,860,930	-10,690	-0.28%	30.78%	986,119,755	1,438,030	0.15%	14.78%
2023	741,250	63,140	9.31%	-2.38%	3,851,025	-9,905	-0.26%	30.44%	1,043,536,580	57,416,825	5.82%	21.47%
2024	783,000	41,750	5.63%	3.12%	3,850,370	-655	-0.02%	30.42%	1,193,137,650	149,601,070	14.34%	38.88%

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

Rate Ann.%chg: Total Agric Land **3.34%**

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	175,683,895	35,910	4,892			625,951,115	159,833	3,916			54,418,385	44,767	1,216		
2015	199,540,835	36,046	5,536	13.15%	13.15%	769,288,060	159,632	4,819	23.05%	23.05%	65,793,945	44,765	1,470	20.91%	20.91%
2016	200,662,780	36,275	5,532	-0.07%	13.07%	750,013,255	155,186	4,833	0.29%	23.41%	73,378,455	48,806	1,503	2.29%	23.68%
2017	200,678,290	36,281	5,531	-0.01%	13.06%	747,421,590	154,609	4,834	0.03%	23.44%	75,674,090	49,508	1,529	1.67%	25.74%
2018	205,857,940	37,222	5,531	-0.01%	13.05%	753,385,275	155,802	4,836	0.03%	23.47%	71,883,255	55,767	1,289	-15.67%	6.04%
2019	196,389,385	37,181	5,282	-4.49%	7.97%	682,139,970	154,804	4,406	-8.87%	12.52%	79,976,145	56,980	1,404	8.89%	15.46%
2020	194,834,065	36,957	5,272	-0.19%	7.76%	681,037,640	155,073	4,392	-0.33%	12.14%	77,471,180	56,435	1,373	-2.20%	12.93%
2021	188,343,520	37,260	5,055	-4.12%	3.32%	716,029,425	155,184	4,614	5.06%	17.82%	76,614,725	56,167	1,364	-0.63%	12.21%
2022	189,927,425	37,576	5,054	-0.01%	3.31%	718,114,935	155,658	4,613	-0.01%	17.80%	73,981,735	55,613	1,330	-2.47%	9.44%
2023	185,668,285	37,918	4,897	-3.12%	0.09%	760,056,925	155,488	4,888	5.96%	24.82%	94,187,155	55,093	1,710	28.51%	40.64%
2024	213,209,720	37,913	5,624	14.85%	14.95%	873,223,890	155,338	5,621	15.00%	43.54%	103,116,660	55,163	1,869	9.34%	53.78%

Rate Annual %chg Average Value/Acre: 1.95% 3.39% 6.60%

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	739,150	4,926	150			2,872,155	10,276	280			859,664,700	255,711	3,362		
2015	969,715	5,103	190	26.62%	26.62%	3,500,985	10,156	345	23.33%	23.33%	1,039,093,540	255,702	4,064	20.88%	20.88%
2016	1,035,890	5,452	190	0.00%	26.62%	3,473,075	10,085	344	-0.10%	23.21%	1,028,563,455	255,804	4,021	-1.05%	19.60%
2017	1,051,210	5,531	190	0.02%	26.64%	3,150,580	9,408	335	-2.76%	19.81%	1,027,975,760	255,338	4,026	0.13%	19.75%
2018	796,845	4,193	190	0.01%	26.65%	431,430	2,259	191	-42.97%	-31.67%	1,032,354,745	255,242	4,045	0.46%	20.31%
2019	807,620	4,249	190	0.00%	26.65%	434,380	2,275	191	-0.01%	-31.68%	959,747,500	255,488	3,757	-7.12%	11.74%
2020	589,975	4,266	138	-27.23%	-7.84%	3,732,565	3,491	1,069	459.88%	282.52%	957,665,425	256,222	3,738	-0.50%	11.18%
2021	589,995	4,266	138	0.00%	-7.84%	3,873,310	3,491	1,110	3.77%	296.95%	985,450,975	256,368	3,844	2.84%	14.34%
2022	678,505	4,890	139	0.33%	-7.54%	3,862,645	2,509	1,539	38.74%	450.72%	986,565,245	256,246	3,850	0.16%	14.52%
2023	739,795	5,219	142	2.16%	-5.54%	3,853,655	2,503	1,540	0.02%	450.81%	1,044,505,815	256,222	4,077	5.88%	21.26%
2024	786,560	5,195	151	6.81%	0.89%	3,852,685	2,500	1,541	0.11%	451.43%	1,194,189,515	256,108	4,663	14.38%	38.70%

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STANTON

Rate Annual %chg Average Value/Acre: 3.34%

(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	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,842	STANTON	152,467,146	26,279,249	2,935,870	395,627,223	32,362,645	28,456,376	0	1,193,137,650	116,045,778	77,277,110	0	2,024,589,047
cnty sectorvalue % of total value:		7.53%	1.30%	0.15%	19.54%	1.60%	1.41%		58.93%	5.73%	3.82%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
240	PILGER	653,672	373,777	61,196	15,961,071	10,284,895	0	0	0	0	0	0	27,334,611
4.11%	%sector of county sector	0.43%	1.42%	2.08%	4.03%	31.78%							1.35%
	%sector of municipality	2.39%	1.37%	0.22%	58.39%	37.63%							100.00%
1,520	STANTON	593,078	852,781	102,692	84,838,805	10,282,040	0	0	287,675	0	0	0	96,957,071
26.02%	%sector of county sector	0.39%	3.25%	3.50%	21.44%	31.77%			0.02%				4.79%
	%sector of municipality	0.61%	0.88%	0.11%	87.50%	10.60%			0.30%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,760	Total Municipalities	1,246,750	1,226,558	163,888	100,799,878	20,566,936	0	0	287,675	0	0	0	124,291,684
30.13%	%all municip.sectors of cnty	0.82%	4.67%	5.58%	25.48%	63.55%			0.02%				6.14%

Total Real Property Sum Lines 17, 25, & 30	Records : 5,722	Value : 2,195,626,637	Growth 16,807,667	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	136	1,893,470	27	462,005	94	1,724,705	257	4,080,180	
02. Res Improve Land	706	12,376,216	634	19,977,305	565	32,865,910	1,905	65,219,431	
03. Res Improvements	736	103,566,205	714	107,148,355	573	140,105,860	2,023	350,820,420	
04. Res Total	872	117,835,891	741	127,587,665	667	174,696,475	2,280	420,120,031	3,870,827
% of Res Total	38.25	28.05	32.50	30.37	29.25	41.58	39.85	19.13	23.03
05. Com UnImp Land	15	84,595	2	34,475	6	224,700	23	343,770	
06. Com Improve Land	108	1,036,515	14	346,880	21	877,890	143	2,261,285	
07. Com Improvements	110	19,839,390	14	3,288,895	28	7,187,660	152	30,315,945	
08. Com Total	125	20,960,500	16	3,670,250	34	8,290,250	175	32,921,000	672,625
% of Com Total	71.43	63.67	9.14	11.15	19.43	25.18	3.06	1.50	4.00
09. Ind UnImp Land	0	0	0	0	2	281,690	2	281,690	
10. Ind Improve Land	1	34,930	0	0	7	2,742,950	8	2,777,880	
11. Ind Improvements	1	12,050	0	0	18	34,198,206	19	34,210,256	
12. Ind Total	1	46,980	0	0	20	37,222,846	21	37,269,826	10,082,080
% of Ind Total	4.76	0.13	0.00	0.00	95.24	99.87	0.37	1.70	59.99
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	872	117,835,891	741	127,587,665	667	174,696,475	2,280	420,120,031	3,870,827
% of Res & Rec Total	38.25	28.05	32.50	30.37	29.25	41.58	39.85	19.13	23.03
Com & Ind Total	126	21,007,480	16	3,670,250	54	45,513,096	196	70,190,826	10,754,705
% of Com & Ind Total	64.29	29.93	8.16	5.23	27.55	64.84	3.43	3.20	63.99
17. Taxable Total	998	138,843,371	757	131,257,915	721	220,209,571	2,476	490,310,857	14,625,532
% of Taxable Total	40.31	28.32	30.57	26.77	29.12	44.91	43.27	22.33	87.02

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	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	71	21	95	187

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	22,940	0	0	2,530	1,199,271,595	2,531	1,199,294,535
28. Ag-Improved Land	0	0	0	0	655	363,232,730	655	363,232,730
29. Ag Improvements	0	0	0	0	715	142,788,515	715	142,788,515

30. Ag Total					3,246	1,705,315,780
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	15.36	499,200	15	15.36	499,200	
32. HomeSite Improv Land	423	429.96	13,973,690	423	429.96	13,973,690	
33. HomeSite Improvements	458	0.00	103,099,100	458	0.00	103,099,100	1,047,530
34. HomeSite Total				473	445.32	117,571,990	
35. FarmSite UnImp Land	183	338.75	1,321,095	183	338.75	1,321,095	
36. FarmSite Improv Land	534	1,974.13	7,699,030	534	1,974.13	7,699,030	
37. FarmSite Improvements	638	0.00	39,689,415	638	0.00	39,689,415	1,134,605
38. FarmSite Total				821	2,312.88	48,709,540	
39. Road & Ditches	2,501	4,832.59	0	2,501	4,832.59	0	
40. Other- Non Ag Use	9	420.96	315,795	9	420.96	315,795	
41. Total Section VI				1,294	8,011.75	166,597,325	2,182,135

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	27	2,201.44	3,709,195	27	2,201.44	3,709,195

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,130.33	8.28%	26,207,150	9.49%	8,372.01
46. 1A	2,140.61	5.66%	16,055,600	5.81%	7,500.48
47. 2A1	8,006.77	21.19%	66,459,400	24.06%	8,300.40
48. 2A	12,721.79	33.66%	91,846,765	33.25%	7,219.64
49. 3A1	3,086.29	8.17%	19,335,635	7.00%	6,265.01
50. 3A	131.03	0.35%	971,580	0.35%	7,414.94
51. 4A1	5,969.94	15.80%	38,940,790	14.10%	6,522.81
52. 4A	2,605.09	6.89%	16,429,755	5.95%	6,306.79
53. Total	37,791.85	100.00%	276,246,675	100.00%	7,309.69
Dry					
54. 1D1	6,388.22	4.12%	53,098,660	4.68%	8,311.96
55. 1D	34,096.43	21.98%	283,408,575	25.00%	8,311.97
56. 2D1	16,190.06	10.44%	134,571,280	11.87%	8,311.97
57. 2D	4,435.28	2.86%	25,751,450	2.27%	5,806.05
58. 3D1	2,173.82	1.40%	9,246,020	0.82%	4,253.35
59. 3D	44,396.97	28.63%	312,266,410	27.55%	7,033.51
60. 4D1	2,791.78	1.80%	18,302,635	1.61%	6,555.90
61. 4D	44,618.26	28.77%	296,768,405	26.18%	6,651.28
62. Total	155,090.82	100.00%	1,133,413,435	100.00%	7,308.06
Grass					
63. 1G1	7,616.03	13.87%	21,271,835	17.10%	2,793.03
64. 1G	11,028.65	20.09%	30,479,540	24.49%	2,763.67
65. 2G1	12,603.90	22.96%	30,768,955	24.73%	2,441.22
66. 2G	9,050.05	16.48%	23,514,095	18.90%	2,598.23
67. 3G1	9,421.75	17.16%	16,756,375	13.47%	1,778.48
68. 3G	924.15	1.68%	290,135	0.23%	313.95
69. 4G1	404.80	0.74%	127,125	0.10%	314.04
70. 4G	3,855.22	7.02%	1,224,720	0.98%	317.68
71. Total	54,904.55	100.00%	124,432,780	100.00%	2,266.35
Irrigated Total					
Irrigated Total	37,791.85	14.80%	276,246,675	17.95%	7,309.69
Dry Total					
Dry Total	155,090.82	60.72%	1,133,413,435	73.66%	7,308.06
Grass Total					
Grass Total	54,904.55	21.50%	124,432,780	8.09%	2,266.35
72. Waste	5,168.46	2.02%	781,180	0.05%	151.14
73. Other	2,455.97	0.96%	3,844,385	0.25%	1,565.32
74. Exempt	1,336.68	0.52%	0	0.00%	0.00
75. Market Area Total	255,411.65	100.00%	1,538,718,455	100.00%	6,024.46

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	37,791.85	276,246,675	37,791.85	276,246,675
77. Dry Land	2.76	22,940	0.00	0	155,088.06	1,133,390,495	155,090.82	1,133,413,435
78. Grass	0.00	0	0.00	0	54,904.55	124,432,780	54,904.55	124,432,780
79. Waste	0.00	0	6.44	0	5,162.02	781,180	5,168.46	781,180
80. Other	0.00	0	0.00	0	2,455.97	3,844,385	2,455.97	3,844,385
81. Exempt	237.51	0	10.49	0	1,088.68	0	1,336.68	0
82. Total	2.76	22,940	6.44	0	255,402.45	1,538,695,515	255,411.65	1,538,718,455

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,791.85	14.80%	276,246,675	17.95%	7,309.69
Dry Land	155,090.82	60.72%	1,133,413,435	73.66%	7,308.06
Grass	54,904.55	21.50%	124,432,780	8.09%	2,266.35
Waste	5,168.46	2.02%	781,180	0.05%	151.14
Other	2,455.97	0.96%	3,844,385	0.25%	1,565.32
Exempt	1,336.68	0.52%	0	0.00%	0.00
Total	255,411.65	100.00%	1,538,718,455	100.00%	6,024.46

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 Eagle Ridge Sub	3	59,415	16	930,110	16	7,734,650	19	8,724,175	36,500
83.2 Norfolk Acreage	22	687,640	113	5,061,525	113	29,228,350	135	34,977,515	532,475
83.3 Norfolk Farm	1	15,000	0	0	0	0	1	15,000	0
83.4 Pilger	71	838,365	136	1,684,375	136	17,310,555	207	19,833,295	239,122
83.5 Rural Acreage	55	844,005	471	26,469,425	472	103,655,990	527	130,969,420	2,448,965
83.6 Rural Farm	5	292,275	3	225,550	9	1,588,055	14	2,105,880	162,320
83.7 Stanton	65	1,055,105	570	10,691,841	600	86,255,650	665	98,002,596	362,590
83.8 Willers Cove	30	220,720	45	3,712,175	46	18,839,615	76	22,772,510	46,475
83.9 Wp	5	67,655	551	16,444,430	631	86,207,555	636	102,719,640	42,380
84 Residential Total	257	4,080,180	1,905	65,219,431	2,023	350,820,420	2,280	420,120,031	3,870,827

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 Industrial	0	0	2	441,100	12	10,082,080	12	10,523,180	10,082,080
85.2 Norfolk Comm	2	281,690	6	2,397,400	7	22,450,211	9	25,129,301	0
85.3 Pilger Comm	10	33,965	18	325,520	19	9,883,065	29	10,242,550	33,310
85.4 Rural Comm	4	32,060	20	805,135	28	9,251,390	32	10,088,585	129,815
85.5 Rural Farm	1	192,640	1	13,210	1	54,735	2	260,585	0
85.6 Stanton	1	26,490	10	108,210	10	2,166,880	11	2,301,580	285,205
85.7 Stanton Comm	4	24,140	81	637,715	81	7,750,615	85	8,412,470	224,295
85.8 Wp	0	0	4	28,985	4	433,420	4	462,405	0
85.9 Wp Comm	3	34,475	9	281,890	9	2,453,805	12	2,770,170	0
86 Commercial Total	25	625,460	151	5,039,165	171	64,526,201	196	70,190,826	10,754,705

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	6,789.89	17.36%	18,035,480	18.13%	2,656.23
88. 1G	8,846.48	22.62%	24,226,035	24.35%	2,738.49
89. 2G1	9,977.38	25.52%	23,940,705	24.06%	2,399.50
90. 2G	7,024.88	17.97%	18,756,460	18.85%	2,670.00
91. 3G1	6,455.25	16.51%	14,524,715	14.60%	2,250.06
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.64	0.02%	16,505	0.02%	2,160.34
95. Total	39,101.52	100.00%	99,499,900	100.00%	2,544.66
CRP					
96. 1C1	769.11	14.46%	3,218,435	14.87%	4,184.62
97. 1C	1,413.80	26.57%	6,012,250	27.78%	4,252.55
98. 2C1	1,624.02	30.52%	6,513,470	30.10%	4,010.71
99. 2C	1,098.52	20.65%	4,466,645	20.64%	4,066.06
100. 3C1	415.09	7.80%	1,430,425	6.61%	3,446.06
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	5,320.54	100.00%	21,641,225	100.00%	4,067.49
Timber					
105. 1T1	57.03	0.54%	17,920	0.54%	314.22
106. 1T	768.37	7.33%	241,255	7.33%	313.98
107. 2T1	1,002.50	9.56%	314,780	9.56%	314.00
108. 2T	926.65	8.84%	290,990	8.84%	314.02
109. 3T1	2,551.41	24.34%	801,235	24.34%	314.04
110. 3T	924.15	8.82%	290,135	8.81%	313.95
111. 4T1	404.80	3.86%	127,125	3.86%	314.04
112. 4T	3,847.58	36.70%	1,208,215	36.71%	314.02
113. Total	10,482.49	100.00%	3,291,655	100.00%	314.01
<hr/>					
Grass Total	39,101.52	71.22%	99,499,900	79.96%	2,544.66
CRP Total	5,320.54	9.69%	21,641,225	17.39%	4,067.49
Timber Total	10,482.49	19.09%	3,291,655	2.65%	314.01
<hr/>					
114. Market Area Total	54,904.55	100.00%	124,432,780	100.00%	2,266.35

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

84 Stanton

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	395,627,223	420,120,031	24,492,808	6.19%	3,870,827	5.21%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	116,045,778	117,571,990	1,526,212	1.32%	1,047,530	0.41%
04. Total Residential (sum lines 1-3)	511,673,001	537,692,021	26,019,020	5.09%	4,918,357	4.12%
05. Commercial	32,362,645	32,921,000	558,355	1.73%	672,625	-0.35%
06. Industrial	28,456,376	37,269,826	8,813,450	30.97%	10,082,080	-4.46%
07. Total Commercial (sum lines 5-6)	60,819,021	70,190,826	9,371,805	15.41%	10,754,705	-2.27%
08. Ag-Farmsite Land, Outbuildings	77,007,300	48,709,540	-28,297,760	-36.75%	1,134,605	-38.22%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	269,810	315,795	45,985	17.04%		
11. Total Non-Agland (sum lines 8-10)	77,277,110	49,025,335	-28,251,775	-36.56%	1,134,605	-38.03%
12. Irrigated	213,153,910	276,246,675	63,092,765	29.60%		
13. Dryland	872,476,990	1,133,413,435	260,936,445	29.91%		
14. Grassland	102,873,380	124,432,780	21,559,400	20.96%		
15. Wasteland	783,000	781,180	-1,820	-0.23%		
16. Other Agland	3,850,370	3,844,385	-5,985	-0.16%		
17. Total Agricultural Land	1,193,137,650	1,538,718,455	345,580,805	28.96%		
18. Total Value of all Real Property (Locally Assessed)	1,842,906,782	2,195,626,637	352,719,855	19.14%	16,807,667	18.23%

2025 Assessment Survey for Stanton County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$196,340
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$1,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
12.	Amount of last year's assessor's budget not used:
	\$18,738.18

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. https://beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon maintains software, office staff maintains the maps
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View in spring of 2021 and March 2024
10.	When was the aerial imagery last updated?
	March 2024 Flight from Eagle View

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Pilger and Stanton are zoned.
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation LLC
2.	GIS Services:
	Schneider Geospatial
3.	Other services:
	Eagle View

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	One industrial property, Nucor Steel. (A verbal agreement was made between the Stanton County Board of Commissioner's and Nucor Steel to work with Thomas Kubert for all appraisal services. This was done approximately 25 years ago and has continued for this property only. Thomas Kubert/Industrial and Central Plains Valuation LLC. Residential and Commercial.
2.	If so, is the appraisal or listing service performed under contract?
	Contract with Central Plains Valuation LLC
3.	What appraisal certifications or qualifications does the County require?
	Must be certified in Real Estate Appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes, Central Plains Valuation LLC
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, values are calculated and recommended, then the final values implemented by the Assessor.

2025 Residential Assessment Survey for Stanton County

1.	Valuation data collection done by:
	Central Plains Valuation LLC
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Correlation between cost and sales comparison
3.	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?
	Local market information within the valuation grouping develops the depreciation studies.
4.	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.
	No. Utilize the CAMA depreciation table and adjust each valuation group with an economic factor.
5.	Describe the methodology used to determine the residential lot values?
	Sales.
6.	How are rural residential site values developed?
	Sales, and compare to surrounding counties first acre value
7.	Are there form 191 applications on file?
	no
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Current value of property divided by number of lots, develop the lot value by market as they are sold.

2025 Commercial Assessment Survey for Stanton County

1.	Valuation data collection done by:
	William Kaiser, Thomas Kubert - Industrial
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Correlation between the cost and market approaches estimates commercial market values.
2a.	Describe the process used to determine the value of unique commercial properties.
	No unique properties at this time.
3.	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?
	Yes, local market information is used to develop depreciation studies.
4.	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.
	No
5.	Describe the methodology used to determine the commercial lot values.
	Sales methodology

2025 Agricultural Assessment Survey for Stanton County

1.	Valuation data collection done by:
	Office Staff. Improvements were under a contracted reappraisal with Great Plains Valuation LLC.
2.	Describe the process used to determine and monitor market areas.
	Annual study completed on sales.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Through sales, questionnaires included with those sales, FSA certifications, FSA flight verification.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Intensive use has been identified in Stanton County. Continue to monitor sales that included intensive use classifications.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Continue to rely on the Northeast area counties with like properties to determine value as well as monitoring the CRP land sales.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	There are a few sandy soils that will be considered subclasses.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).

	N/A
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*Stanton County Assessor
PO Box 895
Stanton NE 68779-0895*

July 15, 2024

*To:
Stanton County Board of Equalization*

Pursuant to Nebraska Statute 77-1311.02, the Stanton County Assessor must complete and file the 3-year plan of assessment with the County Board of Equalization.

Attached please find the 2024 Plan of Assessment to include the years of 2025, 2026 and 2027.

Respectfully,

A handwritten signature in blue ink that reads "Amber Happold". The signature is written in a cursive style with a large initial 'A' and a stylized 'H'.

*Amber Happold
Stanton County Assessor*

2024
Three Year Plan of Assessment
Stanton County (84)
2025, 2026, 2027

A plan of assessment has been prepared and describes the assessment actions the county assessor plans to make for the next assessment year and two years thereafter pursuant to Neb. Rev. Stat. 77-1311.02. The plan includes the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan describes all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments there too shall be mailed to the Department of Revenue on or before October 31 each year.

The Stanton County Assessor's office staff includes the Assessor, one Deputy Assessor and a clerk. The current assessor took office January 2, 2024, due to the prior assessor retiring. The current Assessor's certificate has been maintained since 2018. Monthly meetings for the Northeast District Assessors are held and attended as time allows. Education opportunities are also presented during the Assessor's annual fall workshop as well as being provided by the State by way of webinars. The Assessor has completed 26 hours of the mandated 60 credit hours of required continuing education in order to maintain certification during the 1/1/2023 - 12-31-23 timeframe and currently has 5 credit hours for the year 2024.

Real Property includes:

Residential Parcels-	2,764
Industrial Parcels-	8
Commercial Parcels-	220
Exempt Parcels-	317
Agricultural Parcels-	3,297
Game and Parks-	27

\$1,852,553,078 of valuation was included in the Abstract of Assessment for Real Property filed on March 22, 2024.

The real property includes approximately 40 building permits for new construction and additions or changes and 31 continued permits from 2024 that appraisers need to go back after physical reviews of each property in 2024. Permits are received from the Stanton County Zoning Administrator, City of Stanton, Village of Pilger and City of Norfolk on a regular basis.

Agricultural land covers approximately 92% of the county and consists of the following:

37,912.68	14.80 %	=Irrigated
155,337.83	60.65 %	=Dryland
55,162.73	21.54 %	=Grassland
5,195.00	2.03 %	=Wasteland
2,499.67	.98 %	=Other

256,222.21 ~ total taxable acres

1,555.44 ~ Ag Exempt

257,777.65 Total Acres

Assessment levels required for real property:

100% of actual value for all classes of real property excluding agricultural and horticultural land
75% of actual value for agricultural land and horticultural land
75% of special value for agricultural and horticultural land which meets,

Level of Value, Quality and Uniformity as indicated in the 2024 Reports and Opinions of the Property Tax Administrator are as follows:

Agricultural Land:

Median: 75%
COD: 27.01%
PRD: 102.61%

Residential Real Property:

Median: 96%
COD: 14.39%
PRD: 102.35%

Commercial Real Property

Median: 100%
COD: 22.50%
PRD: 119.04%

Personal Property returns have been processed and at this time 659 are currently on file in our office.

Budget: The General Budget for the Assessor's office includes: salary of the Assessor, Deputy Assessor, one office clerk, telephone, computer expense, lodging, mileage, dues, subscriptions, registrations, etc., printing and publishing, reappraisal expenses, assessor schooling, office and appraisal supply. The anticipated budget for the 2024-2025 year is \$196,340.00. The county board has set aside \$60,000 to be used for EagleView, commercial appraisal and any future appraisal expenses as needed by the Assessor's office. The amount varies on an as-needed basis.

Procedures Manual: Stanton County has a written policies and procedures manual that is updated annually outlining the year on mandatory filings and deadlines as well as work completed on an everyday basis. This information is also prepared for the County Board of Equalization meetings and hearings during protest time each year and included in a manual prepared for each board member as guidance for their meetings.

Form 521 Real Estate Transfer Statements are processed by staff in the Assessor's office. Each month, by the 15th and following the completion of the 521 ownership changes, all Sales Detailed Information Forms are submitted to the Property Assessment Division. Once a 521 form is filed with our office, ownership records are updated, the sales information is entered, the sale will be

qualified or not qualified depending on the information at that time. A sales questionnaire is mailed to all property purchasers to help in determining whether to consider a sale as an arm's length transaction. The sales are again reviewed later in the year when the process begins for setting values for the next tax year. If a sale is questionable for any reason, phone calls to the realtor, attorney, purchaser and anyone involved might be made to gather more information. If any pertinent information is found on the realtor's site or local newspaper, notes are made for future use in the next review process. Online virtual tours of homes provide additional information on finished basements, bathroom and bedroom counts, any new improvements made before the sale, and these are also noted for use in the next reviews of that area. Drive by reviews or site inspections have been done if needed, to help determine usability. A tool used for the review process is the ortho and oblique imagery, which is provided by EagleView. The agricultural land sales are reviewed using returned questionnaire information as well as the last available aerial flights (fall 2022). At times, current FSA maps are provided. Once the data and information is complete, the sales are further analyzed for changes and then again determine usability for the sales file. We consider the twelve (12) "NO" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is to be used in the study. Actual or market value for the Sales Review process is defined as the most probable price paid between a willing buyer and seller on an open market.

Cadastral Maps: Updates are made on a regular basis as sales of property occur and lot splits or changes of boundaries are filed. The original City Cadastral book (flight 1962) is maintained as well as one on our AutoCad program. We were given the ok by the Department of Revenue to start utilizing Gworks (soon will be changing over to Beacon/Schneider Geospatial) in Electronic format to update and maintain Rural Cadastral Maps. This is used to provide updated maps that are shared with the rescue and fire departments, zoning administrator and emergency management for situs purposes. We also provide our services to the SID #1 in Woodland Park, the City of Stanton and Village of Pilger. We also maintain the GIS mapping for property boundary and name changes.

Homestead Exemption: Approximately 260 applications are completed, reviewed, and entered into the State system for plans to have the capability of generating the forms in future years for the taxpayers. This office works with Northeast Nebraska Community Action Partnership to offer two days a month to our taxpayers for assistance in filing simple form Income Tax during the months of February thru June, before the June 30 Homestead filing deadline. The office assists the applicants that do not file income tax with the Income Statement form and the Exemption form. Completed applications are sent to the State in a timely manner each year.

Property record cards are maintained pursuant to Reg 10-004. The records include ownership, legal descriptions, classification codes, measurements of homes and buildings, sketches of homes, sketches of commercial buildings, building inventory listing and up to date photos and valuations. Lot sketches and land inventory with the parcel are also provided in the card.

Administrative software which includes personal property and real estate, is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. Schneider Geospatial will be providing our office with the mapping system which includes the land use, soil classifications, ownership boundaries, etc., that makes up Stanton County.

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

Notices and Public Relations:

In an effort to maintain a good relationship with property owners in the county, we find it necessary to communicate in the best way possible so that information is shared to help with whatever project or filing deadlines are known and met. Our office makes use of our local newspaper, Cable TV and mailings to help provide this information to the property owners. For example, when we are beginning a county wide review or reviewing properties for pickup work/information statements, the property owner is notified of the timeline that someone working with the Assessor's office will be to their property. We also include information of the person(s) that will be working on any of these projects to help identify who will be gathering the information this office needs at the time. This allows the owner to be present or to possibly notify the renter of our office being present and also provides them with the reason for that visit. If a town or village is to be reviewed, the city or village office or SID office is notified as well. We also work with our local sheriff's office and anyone working with and for our office is required to leave a name, vehicle make and model and license plate number for verification purposes. This has proved to be a great tool as we have received phone calls from property owners questioning why we were there, only to find out it WAS NOT someone from our office or staff. We also send notice and information letters on Homestead Exemption

and Personal Property filings. A reminder letter is always mailed 2-3 weeks before the deadline for those who have not yet filed. Stanton County is also fortunate enough to have a great Board of Commissioners that remain well informed of what is going on in the Assessor's office. If they cannot answer a property owner's question they do not hesitate to inquire, get the answer, and understand the process.

ASSESSMENT ACTIONS for 2025, 2026, 2027

Residential:

(2025)

- verify all updated information of review (6 year) for changes and accuracy for the parcels completed on Norfolk area acreages & subdivisions, as well as Rural Farms & Acreages. Continue the process of reviewing these properties and implement updated pricing and depreciation tables when completed. Continue to monitor the sales of all other areas of residential properties so that the values reflect fair and equitable consistency. In late fall, begin the review (6 year) of Woodland Park.

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected, and values updated accordingly to be used for March 19 valuations

-monitor sales and determine any adjustments to costing/depreciation &/or value, review information for accuracy

(2026)

- complete the inspection and reviews of Woodland Park. Implement created land tables, updated costing and depreciation tables after completing the review of updated/changed information in the CAMA program.

-begin 6-year review/inspection of Village of Pilger and City of Stanton for 2027 values

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected, and values updated accordingly for use in March 19 valuations

(2027)

-complete the inspection and reviews of Village or Pilger and City of Stanton. Implement created land tables, update costing and depreciation tables after completing the review of updated/changed information in the CAMA program.

-monitor sales and determine any adjustments on all residential properties so that the values reflect a fair and equitable process.

-annual pickup work due to permits and/or information sheets to be completed as of Jan. 1 for March 19 valuations

-monitor sales and determine any adjustments on all residential properties so that the values reflect a fair and equitable process.

-annual pickup work due to permits and/or information sheets to be completed as of Jan. 1 for March 19 valuations

Commercial

(2025)

-annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly

-monitor sales, complete market analysis to determine level of value on all commercial properties

(2026)

-annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly.

-monitor sales, complete market analysis to determine level of value on all commercial properties

(2027)

-annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, will be inspected and values updated accordingly.

-monitor sales, complete market analysis to determine level of value on all commercial properties

-begin 6-year review/inspection of all Commercial properties in Stanton County for 2028 values

Agricultural:

(2025)

-monitor sales, complete market analysis to determine level of value on all classes of agricultural land as of Jan. 1 for use in March 19 valuations

-continue to monitor and update CRP acres. Add, delete, and update any reported changes from landowner after letters of request are sent on expiring CRP contracts.

(2026)

-monitor sales, complete market analysis to determine level of value on all classes of agricultural land as Jan. 1 for use in March 19 valuations

(2027)

- monitor sales, complete market analysis to determine level of value on all classes of agricultural land as Jan. 1 for use in March 19 valuations

The Assessor and her staff will continue to provide all property owners with records that are accurate, uniform, fair and equitable, while following all rules and regulations as set forth by the State of Nebraska.

Respectfully submitted:


Stanton County Assessor

07-15-24
Date