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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ANTELOPE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Antelope County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Antelope County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kelly Mueller-Oltjenbruns, Antelope County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

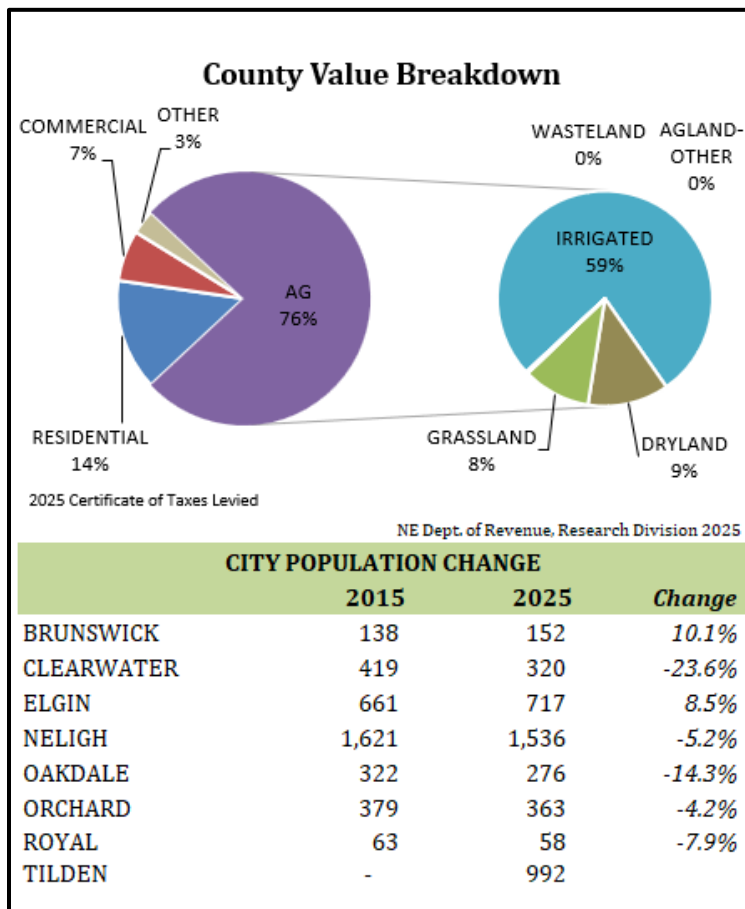
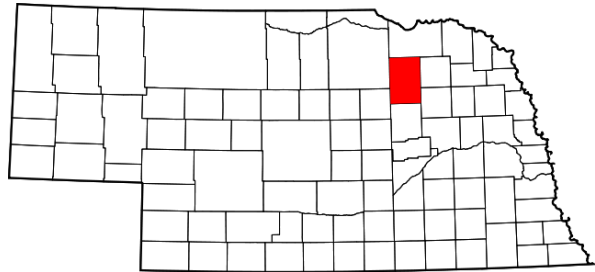
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 857 square miles, Antelope County has 6,358 residents, a slight increase from the 2020 U.S. Census.¹ The report indicates that 79% of county housing is owner occupied and 95% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$154,071.²



The majority of the commercial properties in Antelope County are located in and around Neligh, the county seat. According to the latest information available from the U.S. Census Bureau, there are 218 employer establishments with a total employment figure of 1,523. This represents 4% decrease in total employment from 2022-2023.¹

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

¹ *QuickFacts Antelope County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/antelopcountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Antelope County

Assessment Practices & Actions

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

The sales qualification and verification processes are reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. There is no apparent bias in the qualification determinations; all arm’s length transactions have been made available for measurement purposes.

The valuation groups in Antelope County adequately reflect economic differences. There are six valuation groups primarily based on the assessor locations within the county; however, the smallest villages have been combined in Valuation Groups 10 and 30.

Residential properties are reviewed and valued by the county assessor and staff. The county assessor is in compliance with statutory requirements for the six-year inspection and review cycle. The inspection includes new pictures and measurements if needed.

The county assessor has a written valuation methodology on file.

2025 Residential Assessment Details for Antelope County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Neligh	2024	2024	2024	2024	Lowered economic depreciation by 10% to increase values
3	Elgin	2024	2024	2024	2024	
5	Tilden	2024	2024	2023	2024	
10	Oakdale and Royal	2024	2024	2024	2023	
30	Orchard, Clearwater, and Brunswick	2024	2024	2024	2024	Complete revaluation in Clearwater, mainly quality/condition updates
25	Rural Acreages	2024	2024	2024	2024	
Additional comments:						
In all valuation groups, all homes 25 years old and newer were reviewed along with quality, condition and depreciation being reevaluated.						
* = assessment action for current year						

Description of Analysis

All three measures of central tendency are within the acceptable range for the residential class of property. The COD is within IAAO standards and the PRD is slightly high, and is influenced by Valuation Groups 3 and 10.

2026 Residential Correlation for Antelope County

With a varying number of sales in each valuation group, all have a median within the acceptable range. Valuation Group 3 has a high PRD, and there are a significant number of extreme ratios at both ends of the ratio array, with a fairly significant pattern of regressivity. This area was just reviewed in 2024; however, 22 of 27 sales occurred in the oldest year and suggest that improvements in modeling and/or review are warranted. Valuation Group 10 has a high COD and PRD and displayed the same fact pattern as Valuation Group 3.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) changed similarly. Sales by year suggest a six-percentage point increase in market, supporting that assessment actions mirrored the general movement of the broader market.

Equalization and Quality of Assessment

All residential property in Antelope County is equalized. The quality of assessment of residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	51	96.27	96.37	95.47	13.77	100.94
3	27	95.30	95.99	88.49	20.61	108.48
5	10	98.77	100.59	97.45	11.88	103.22
10	9	92.70	97.49	89.67	24.13	108.72
30	25	97.20	95.97	93.65	13.54	102.48
35	19	92.11	88.47	86.95	14.65	101.75
<u>ALL</u>	<u>141</u>	96.44	95.53	92.00	15.66	103.84

Level of Value

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

2026 Commercial Correlation for Antelope County

Assessment Practices & Actions

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

Sales qualification and verification processes are reviewed. The sales usability rate for the commercial class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed and private sales that do not reflect current market activity. The county assessor provides documented reasons for all sales that are disqualified.

There are eight valuation groups for commercial property in Antelope County. Each town has its own valuation group except Royal, which is combined with rural commercial properties to comprise Valuation Group 48. There are too few sales in each valuation group to warrant analysis of anything but the overall commercial class.

The six-year inspection and review cycle of the county is current with statutory requirements. Commercial properties are valued by the county assessor and staff. The county assessor physically reviews all properties of the county.

2025 Commercial Assessment Details for Antelope County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
40	Neligh	2024	2024	*2024	2026*	
41	Tilden	2024	2024	*2024	2026*	
42	Elgin	2024	2024	*2024	2026*	
43	Brunswick	2024	2024	*2024	2026*	
44	Clearwater	2024	2024	*2024	2026*	
45	Oakdale	2024	2024	*2024	2026*	
46	Orchard	2024	2024	*2024	2026*	
48	Royal & Rural	2024	2024	*2024	2026*	
Additional comments:						
* = assessment action for current year						

Description of Analysis

The median is within the acceptable range for the commercial class and the weighted mean and mean are both high. The COD is low for rural commercial class; however, it reflects the reappraisal which was completed for this assessment year.

Comparison of the statistics and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate that the sales file changed by 10 percentage points more than the abstract. However, one sale accounts for seven of the 10 percentage points, indicating that the sales file and population generally changed the same.

2026 Commercial Correlation for Antelope County

The sample is too small to proportionately represent the population, therefore the median will not be relied upon as an indicator of the level of value.

Equalization and Quality of Assessment

The quality of assessment for the commercial class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
40	5	100.88	108.93	102.34	09.34	106.44
41	1	122.83	122.83	122.83	00.00	100.00
42	1	97.12	97.12	97.12	00.00	100.00
44	3	97.50	96.87	98.11	01.74	98.74
45	1	101.77	101.77	101.77	00.00	100.00
46	2	95.08	95.08	102.10	13.73	93.12
48	2	93.61	93.61	92.89	06.40	100.78
____ALL____	15	99.19	102.29	101.71	08.21	100.57

Level of Value

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

2026 Agricultural Correlation for Antelope County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed. The sales usability rate for the agricultural class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

Two agricultural market areas are used in Antelope County for analyzing agricultural sales. Market areas are determined based on geological characteristics, soil capabilities and sales. Market Area 1 generally includes lands in the county located north of the Elkhorn River and the southwesterly portion of the county. The northern portion is characterized by moderately to steeply sloping soils. The middle and southern portion has deep, level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and the water table allow irrigated farming.

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

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

2025 Agricultural Assessment Details for Antelope County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024	2024	2023	2024	
AB DW	Agricultural dwellings	2024	2024	2023	2024	
Additional comments:						
* = assessment action for current year						

2026 Agricultural Correlation for Antelope County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The north and southwesterly portion of the county, sandy and silty soil characteristics.	*2025	Grassland decreased 4%
3	The southeasterly portion of the county, silty soils characteristics.	*2025	Grassland decreased 5%
Additional comments: Feed Lots were increased to \$4,000/AC from \$3,000/AC * = assessment action for current year			

Description of Analysis

All three measures of central tendency are within the acceptable range for the agricultural class. The COD meets IAAO standards.

When stratified by 80% Majority Land Use (MLU), there are sufficient sales for analysis for irrigated land and grassland in Market Area 1. The median is within the acceptable range for each of these groupings.

With few dryland sales, the median is within the acceptable range for the overall dryland class and Market Area 3. The Average Acre Value Comparison chart demonstrates that the assessed values for dryland in Antelope County are the second highest in the region and are closely aligned with those of Knox County for Market Area 1 and Boone County for Market Area 2.

The statistical sample and the 2026 County Abstract of Comparison, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) both reflect the grassland valuation changes reported as assessment actions for the year.

Antelope County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains 16 sales with a median within the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential properties across the county. Agricultural improvements in Hitchcock County are equalized and assessed at the statutory level.

Agricultural land values are equalized; when compared to adjoining counties, the values set in Antelope County are comparable. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

2026 Agricultural Correlation for Antelope County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	39	69.88	69.40	67.03	12.39	103.54
1	27	69.88	67.38	65.15	09.86	103.42
3	12	68.69	73.94	70.44	18.37	104.97
<u> Dry </u>						
County	7	68.60	67.11	66.94	06.97	100.25
1	1	60.10	60.10	60.10	00.00	100.00
3	6	68.60	68.28	67.38	06.06	101.34
<u> Grass </u>						
County	10	70.17	84.40	88.81	33.80	95.03
1	10	70.17	84.40	88.81	33.80	95.03
<u> ALL </u>						
	72	69.97	72.76	69.23	16.32	105.10

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Antelope County is 70%.

Level of Value of School Bond Valuation- LB2 (Operative January 1, 2022)

A review of agricultural land value in Antelope County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Antelope County is 46%.

2026 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	46	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Antelope County

Residential Real Property - Current

Number of Sales	141	Median	96.44
Total Sales Price	\$23,608,485	Mean	95.53
Total Adj. Sales Price	\$23,608,485	Wgt. Mean	92.00
Total Assessed Value	\$21,720,675	Average Assessed Value of the Base	\$113,682
Avg. Adj. Sales Price	\$167,436	Avg. Assessed Value	\$154,047

Confidence Interval - Current

95% Median C.I	92.45 to 98.45
95% Wgt. Mean C.I	88.52 to 95.49
95% Mean C.I	92.18 to 98.88
% of Value of the Class of all Real Property Value in the County	10.45
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	5.85

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	98	98	97.79
2024	121	98	97.67
2023	138	98	97.74
2022	140	96	96.31

2026 Commission Summary for Antelope County

Commercial Real Property - Current

Number of Sales	15	Median	99.19
Total Sales Price	\$1,570,132	Mean	102.29
Total Adj. Sales Price	\$1,570,132	Wgt. Mean	101.71
Total Assessed Value	\$1,596,985	Average Assessed Value of the Base	\$434,815
Avg. Adj. Sales Price	\$104,675	Avg. Assessed Value	\$106,466

Confidence Interval - Current

95% Median C.I	97.12 to 108.12
95% Wgt. Mean C.I	94.03 to 109.39
95% Mean C.I	95.47 to 109.11
% of Value of the Class of all Real Property Value in the County	7.31
% of Records Sold in the Study Period	2.51
% of Value Sold in the Study Period	0.62

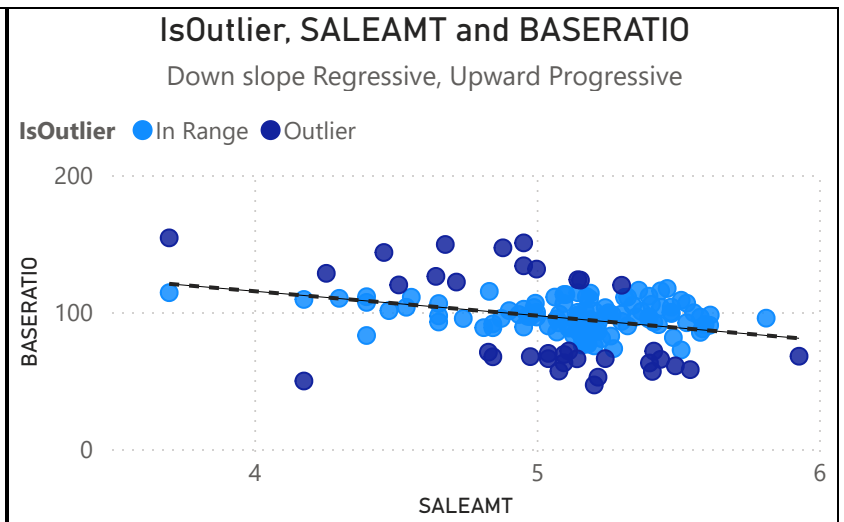
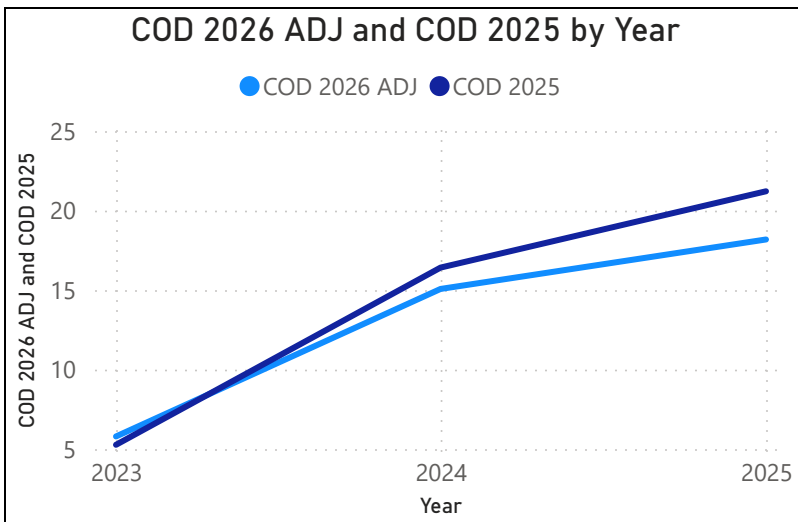
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	30	94	94.21
2024	16	100	98.08
2023	19	100	99.84
2022	17	100	99.84

Antelope Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	51	96.27	83.03	15.94%	96.37	84.33	14.27%	95.47	83.73	14.03%
3	27	95.30	95.30	0.00%	95.99	95.31	0.71%	88.49	87.76	0.84%
5	10	98.77	97.92	0.86%	100.59	99.96	0.64%	97.45	96.45	1.03%
10	9	92.70	82.84	11.90%	97.48	79.66	22.38%	89.67	79.89	12.24%
30	25	97.20	97.20	0.00%	95.97	94.15	1.93%	93.65	91.35	2.51%
35	19	92.11	88.53	4.04%	88.47	88.28	0.21%	86.95	86.87	0.08%
Total	141	96.44	92.13	4.68%	95.53	89.52	6.72%	92.00	87.15	5.57%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	51	13.77	16.11	-14.55%	100.94	100.73	0.21%	56.89	46.49	22.36%	131.32	116.03	13.18%
3	27	20.61	21.32	-3.35%	108.47	108.60	-0.12%	52.42	52.42	0.00%	150.45	150.45	0.00%
5	10	11.87	11.49	3.30%	103.23	103.64	-0.39%	65.96	65.96	0.00%	128.22	128.22	0.00%
10	9	24.13	22.35	7.96%	108.71	99.71	9.03%	49.63	44.02	12.76%	154.10	109.98	40.12%
30	25	13.54	15.41	-12.13%	102.48	103.06	-0.56%	46.74	46.56	0.40%	146.84	146.84	0.00%
35	19	14.64	15.23	-3.88%	101.75	101.62	0.13%	56.63	56.63	0.00%	115.90	115.90	0.00%
Total	141	15.65	17.54	-10.75%	103.83	102.72	1.08%	46.74	44.02	6.20%	154.10	150.45	2.43%



**02 Antelope
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 141
 Total Sales Price : 23,608,485
 Total Adj. Sales Price : 23,608,485
 Total Assessed Value : 21,720,675
 Avg. Adj. Sales Price : 167,436
 Avg. Assessed Value : 154,047

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 96
 COD : 15.66
 PRD : 103.84

COV : 21.24
 STD : 20.29
 Avg. Abs. Dev : 15.10
 MAX Sales Ratio : 154.10
 MIN Sales Ratio : 46.74

95% Median C.I. : 92.45 to 98.45
 95% Wgt. Mean C.I. : 88.52 to 95.49
 95% Mean C.I. : 92.18 to 98.88

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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-23 To 31-DEC-23	18	98.97	101.29	100.48	05.79	100.81	80.55	112.76	97.78 to 109.98	160,229	161,005
01-JAN-24 To 31-MAR-24	6	93.91	91.52	94.10	09.70	97.26	69.79	103.59	69.79 to 103.59	197,500	185,843
01-APR-24 To 30-JUN-24	10	97.68	105.89	96.79	17.18	109.40	75.26	146.84	85.12 to 143.44	112,130	108,531
01-JUL-24 To 30-SEP-24	15	99.48	101.30	93.36	11.57	108.50	67.72	133.73	94.40 to 106.41	204,867	191,260
01-OCT-24 To 31-DEC-24	25	98.05	96.12	88.40	17.28	108.73	56.63	149.28	88.24 to 103.46	173,862	153,690
01-JAN-25 To 31-MAR-25	15	90.82	89.46	94.45	17.46	94.72	49.63	117.17	75.88 to 108.59	203,200	191,919
01-APR-25 To 30-JUN-25	24	93.85	100.58	93.63	19.08	107.42	46.74	154.10	89.75 to 114.08	154,042	144,227
01-JUL-25 To 30-SEP-25	28	84.29	84.29	83.95	16.98	100.41	52.42	119.52	72.29 to 90.74	151,911	127,530
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	49	98.38	101.03	96.42	10.46	104.78	67.72	146.84	96.83 to 102.03	168,641	162,599
01-OCT-24 To 30-SEP-25	92	91.98	92.60	89.63	18.34	103.31	46.74	154.10	88.57 to 96.44	166,794	149,493
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	56	97.63	98.76	91.63	15.07	107.78	56.63	149.28	94.40 to 102.03	173,676	159,134
<u>ALL</u>	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	51	96.27	96.37	95.47	13.77	100.94	56.89	131.32	91.32 to 103.46	166,406	158,864
3	27	95.30	95.99	88.49	20.61	108.48	52.42	150.45	85.35 to 101.01	148,085	131,042
5	10	98.77	100.59	97.45	11.88	103.22	65.96	128.22	90.09 to 119.52	191,600	186,707
10	9	92.70	97.49	89.67	24.13	108.72	49.63	154.10	70.67 to 119.75	32,778	29,393
30	25	97.20	95.97	93.65	13.54	102.48	46.74	146.84	88.57 to 103.26	119,240	111,664
35	19	92.11	88.47	86.95	14.65	101.75	56.63	115.90	73.26 to 99.49	312,184	271,436
<u>ALL</u>	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047
06											
07											
<u>ALL</u>	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047

**02 Antelope
RESIDENTIAL**

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 Avg. Abs. Dev : 15.10
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 MIN Sales Ratio : 46.74

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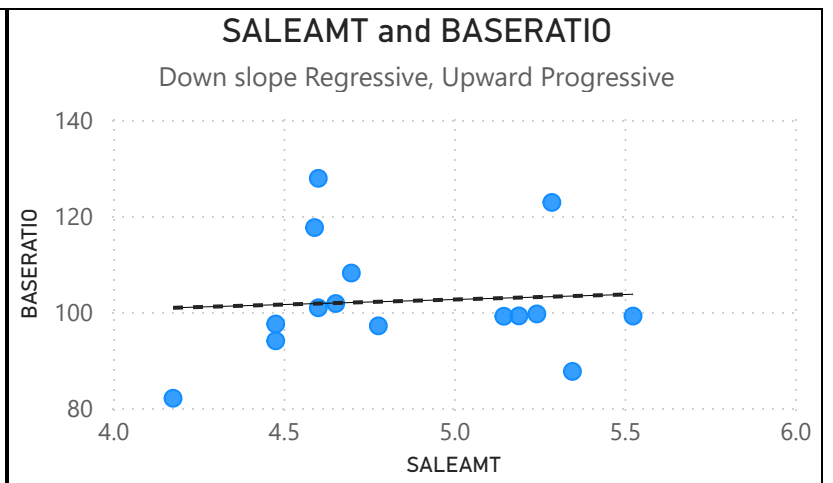
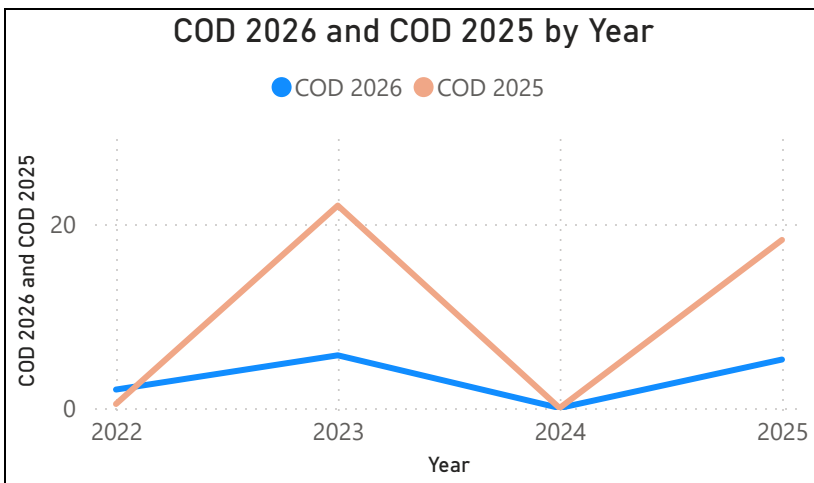
SALE PRICE *

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	2	134.10	134.10	134.10	14.91	100.00	114.10	154.10	N/A	5,000	6,705
Less Than 30,000	10	110.57	110.96	109.39	17.40	101.44	49.63	154.10	82.84 to 143.44	18,180	19,887
Ranges Excl. Low \$											
Greater Than 4,999	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047
Greater Than 14,999	139	96.34	94.97	91.99	15.33	103.24	46.74	150.45	92.15 to 98.38	169,773	156,167
Greater Than 29,999	131	95.51	94.35	91.87	14.88	102.70	46.74	150.45	91.85 to 98.05	178,830	164,289
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	134.10	134.10	134.10	14.91	100.00	114.10	154.10	N/A	5,000	6,705
15,000 TO 29,999	8	109.58	105.18	107.95	16.44	97.43	49.63	143.44	49.63 to 143.44	21,475	23,182
30,000 TO 59,999	11	106.18	111.22	111.50	11.82	99.75	92.70	149.28	95.26 to 126.00	42,415	47,291
60,000 TO 99,999	19	96.83	100.45	101.12	16.42	99.34	67.31	150.45	88.57 to 106.41	82,526	83,447
100,000 TO 149,999	36	91.01	91.68	91.62	15.49	100.07	56.89	131.32	85.35 to 98.38	128,601	117,829
150,000 TO 249,999	33	94.40	92.45	93.29	13.65	99.10	46.74	119.52	85.88 to 100.41	179,561	167,515
250,000 TO 499,999	30	93.66	90.44	90.50	14.15	99.93	56.63	117.17	87.64 to 99.49	311,233	281,664
500,000 TO 999,999	2	81.62	81.62	79.76	17.03	102.33	67.72	95.51	N/A	750,000	598,183
1,000,000 +											
ALL	141	96.44	95.53	92.00	15.66	103.84	46.74	154.10	92.45 to 98.45	167,436	154,047

Antelope Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
40	5	100.88	97.16	3.82%	108.93	94.05	15.82%	102.34	93.73	9.18%
41	1	122.83	99.13	23.90%	122.83	99.13	23.90%	122.83	99.13	23.90%
42	1	97.12	83.03	16.96%	97.12	83.03	16.96%	97.12	83.03	16.96%
44	3	97.50	72.42	34.64%	96.87	69.25	39.88%	98.11	80.89	21.29%
45	1	101.77	79.96	27.28%	101.77	79.96	27.28%	101.77	79.96	27.28%
46	2	95.08	73.39	29.55%	95.08	73.39	29.55%	102.10	85.00	20.12%
48	2	93.61	56.13	66.78%	93.61	56.13	66.78%	92.89	57.59	61.29%
Total	15	99.19	83.03	19.45%	102.29	79.94	27.95%	101.71	82.45	23.36%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
40	5	9.34	9.27	0.76%	106.44	100.34	15.82%	99.15	79.50	24.72%	127.85	110.78	15.41%
41	1	0.00	0.00	0.00%	100.00	100.00	23.90%	122.83	99.13	23.90%	122.83	99.13	23.90%
42	1	0.00	0.00	0.00%	100.00	100.00	16.96%	97.12	83.03	16.96%	97.12	83.03	16.96%
44	3	1.75	20.93	-91.65%	98.74	85.62	39.88%	94.00	44.93	109.20%	99.11	90.41	9.63%
45	1	0.00	0.00	0.00%	100.00	100.00	27.28%	101.77	79.96	27.28%	101.77	79.96	27.28%
46	2	13.72	29.37	-53.30%	93.12	86.34	29.55%	82.03	51.83	58.26%	108.12	94.95	13.87%
48	2	6.40	21.85	-70.73%	100.77	97.46	66.78%	87.62	43.86	99.76%	99.60	68.39	45.62%
Total	15	8.21	18.82	-56.39%	100.57	96.96	27.95%	82.03	43.86	87.02%	127.85	110.78	15.41%



02 Antelope
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 15
Total Sales Price : 1,570,132
Total Adj. Sales Price : 1,570,132
Total Assessed Value : 1,596,985
Avg. Adj. Sales Price : 104,675
Avg. Assessed Value : 106,466

MEDIAN : 99
WGT. MEAN : 102
MEAN : 102
COD : 08.21
PRD : 100.57

COV : 12.04
STD : 12.32
Avg. Abs. Dev : 08.14
MAX Sales Ratio : 127.85
MIN Sales Ratio : 82.03

95% Median C.I. : 97.12 to 108.12
95% Wgt. Mean C.I. : 94.03 to 109.39
95% Mean C.I. : 95.47 to 109.11

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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-22 To 31-DEC-22	2	125.34	125.34	123.69	02.00	101.33	122.83	127.85	N/A	116,816	144,488
01-JAN-23 To 31-MAR-23	1	100.88	100.88	100.88	00.00	100.00	100.88	100.88	N/A	40,000	40,350
01-APR-23 To 30-JUN-23	2	90.82	90.82	98.21	09.68	92.48	82.03	99.60	N/A	95,000	93,300
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	4	100.46	104.41	100.64	05.26	103.75	99.11	117.59	N/A	139,750	140,645
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	97.12	97.12	97.12	00.00	100.00	97.12	97.12	N/A	60,000	58,270
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	2	93.41	93.41	92.37	06.20	101.13	87.62	99.19	N/A	188,750	174,350
01-APR-25 To 30-JUN-25	2	102.81	102.81	104.14	05.16	98.72	97.50	108.12	N/A	40,000	41,655
01-JUL-25 To 30-SEP-25	1	94.00	94.00	94.00	00.00	100.00	94.00	94.00	N/A	30,000	28,200
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	5	100.88	106.64	111.28	13.69	95.83	82.03	127.85	N/A	92,726	103,185
01-OCT-23 To 30-SEP-24	5	99.15	102.95	100.30	04.67	102.64	97.12	117.59	N/A	123,800	124,170
01-OCT-24 To 30-SEP-25	5	97.50	97.29	94.40	05.27	103.06	87.62	108.12	N/A	97,500	92,042
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	7	99.60	100.02	100.07	05.73	99.95	82.03	117.59	82.03 to 117.59	112,714	112,790
01-JAN-24 To 31-DEC-24	1	97.12	97.12	97.12	00.00	100.00	97.12	97.12	N/A	60,000	58,270
<u>ALL</u>	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
40	5	100.88	108.93	102.34	09.34	106.44	99.15	127.85	N/A	121,800	124,651
41	1	122.83	122.83	122.83	00.00	100.00	122.83	122.83	N/A	193,632	237,835
42	1	97.12	97.12	97.12	00.00	100.00	97.12	97.12	N/A	60,000	58,270
44	3	97.50	96.87	98.11	01.74	98.74	94.00	99.11	N/A	66,667	65,403
45	1	101.77	101.77	101.77	00.00	100.00	101.77	101.77	N/A	45,000	45,795
46	2	95.08	95.08	102.10	13.73	93.12	82.03	108.12	N/A	32,500	33,183
48	2	93.61	93.61	92.89	06.40	100.78	87.62	99.60	N/A	198,750	184,628
<u>ALL</u>	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466

**02 Antelope
COMMERCIAL**

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Qualified

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 Avg. Assessed Value : 106,466

MEDIAN : 99
 WGT. MEAN : 102
 MEAN : 102
 COD : 08.21
 PRD : 100.57

COV : 12.04
 STD : 12.32
 Avg. Abs. Dev : 08.14
 MAX Sales Ratio : 127.85
 MIN Sales Ratio : 82.03

95% Median C.I. : 97.12 to 108.12
 95% Wgt. Mean C.I. : 94.03 to 109.39
 95% Mean C.I. : 95.47 to 109.11

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466
04											
<u>ALL</u>	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466

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	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	15,000	12,305
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466
Greater Than 14,999	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466
Greater Than 29,999	14	99.40	103.74	101.90	07.55	101.81	87.62	127.85	97.12 to 117.59	111,081	113,191
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	15,000	12,305
30,000 TO 59,999	7	101.77	106.82	107.54	08.59	99.33	94.00	127.85	94.00 to 127.85	39,143	42,094
60,000 TO 99,999	1	97.12	97.12	97.12	00.00	100.00	97.12	97.12	N/A	60,000	58,270
100,000 TO 149,999	1	99.11	99.11	99.11	00.00	100.00	99.11	99.11	N/A	140,000	138,760
150,000 TO 249,999	4	99.40	102.31	101.97	08.96	100.33	87.62	122.83	N/A	186,533	190,208
250,000 TO 499,999	1	99.15	99.15	99.15	00.00	100.00	99.15	99.15	N/A	335,000	332,165
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>	15	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466

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Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 15
 Total Sales Price : 1,570,132
 Total Adj. Sales Price : 1,570,132
 Total Assessed Value : 1,596,985
 Avg. Adj. Sales Price : 104,675
 Avg. Assessed Value : 106,466

MEDIAN : 99
 WGT. MEAN : 102
 MEAN : 102
 COD : 08.21
 PRD : 100.57

COV : 12.04
 STD : 12.32
 Avg. Abs. Dev : 08.14
 MAX Sales Ratio : 127.85
 MIN Sales Ratio : 82.03

95% Median C.I. : 97.12 to 108.12
 95% Wgt. Mean C.I. : 94.03 to 109.39
 95% Mean C.I. : 95.47 to 109.11

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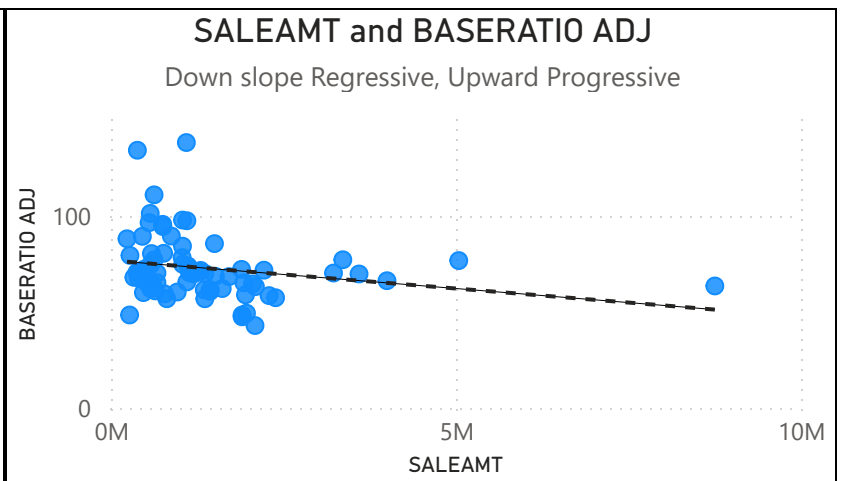
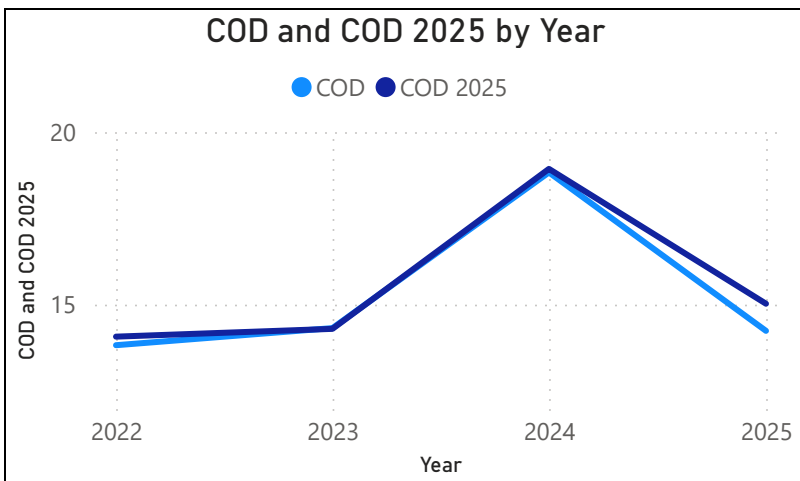
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
186	1	87.62	87.62	87.62	00.00	100.00	87.62	87.62	N/A	222,500	194,960
300	1	99.15	99.15	99.15	00.00	100.00	99.15	99.15	N/A	335,000	332,165
342	1	108.12	108.12	108.12	00.00	100.00	108.12	108.12	N/A	50,000	54,060
344	2	122.72	122.72	122.78	04.18	99.95	117.59	127.85	N/A	39,500	48,500
384	1	82.03	82.03	82.03	00.00	100.00	82.03	82.03	N/A	15,000	12,305
386	1	101.77	101.77	101.77	00.00	100.00	101.77	101.77	N/A	45,000	45,795
406	3	99.11	99.04	98.91	01.26	100.13	97.12	100.88	N/A	80,000	79,127
470	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	175,000	174,295
528	3	97.50	104.78	116.42	09.86	90.00	94.00	122.83	N/A	84,544	98,428
600	1	99.19	99.19	99.19	00.00	100.00	99.19	99.19	N/A	155,000	153,740
<u>ALL</u>	<u>15</u>	99.19	102.29	101.71	08.21	100.57	82.03	127.85	97.12 to 108.12	104,675	106,466

Antelope Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	43	70.05	70.26	-0.29%	72.72	73.28	-0.77%	68.80	68.91	-0.15%
3	29	68.82	69.95	-1.61%	72.83	73.69	-1.17%	69.78	70.64	-1.22%
Total	72	69.96	70.26	-0.42%	72.76	73.44	-0.93%	69.23	69.64	-0.59%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	43	16.87	17.04	-0.99%	105.69	106.35	-0.62%
3	29	15.68	15.48	1.34%	104.38	104.32	0.05%
Total	72	16.32	16.39	-0.43%	105.10	105.45	-0.33%



02 Antelope
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 72
Total Sales Price : 100,069,760
Total Adj. Sales Price : 100,069,760
Total Assessed Value : 69,278,795
Avg. Adj. Sales Price : 1,389,858
Avg. Assessed Value : 962,205

MEDIAN : 70
WGT. MEAN : 69
MEAN : 73
COD : 16.32
PRD : 105.10

COV : 23.57
STD : 17.15
Avg. Abs. Dev : 11.42
MAX Sales Ratio : 138.25
MIN Sales Ratio : 42.95

95% Median C.I. : 66.30 to 71.77
95% Wgt. Mean C.I. : 65.64 to 72.82
95% Mean C.I. : 68.80 to 76.72

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	5	72.20	69.87	66.75	13.82	104.67	48.46	89.55	N/A	1,522,369	1,016,128
01-JAN-23 To 31-MAR-23	5	63.22	66.58	64.56	08.92	103.13	58.54	84.29	N/A	1,803,467	1,164,282
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	3	61.61	73.31	71.25	19.87	102.89	60.79	97.52	N/A	1,325,017	944,112
01-OCT-23 To 31-DEC-23	10	62.23	61.65	60.19	14.96	102.43	47.48	80.57	48.45 to 70.38	1,370,144	824,682
01-JAN-24 To 31-MAR-24	5	68.82	80.58	80.29	23.55	100.36	62.18	111.02	N/A	560,104	449,691
01-APR-24 To 30-JUN-24	6	72.27	71.53	67.78	19.11	105.53	42.95	95.66	42.95 to 95.66	1,577,909	1,069,542
01-JUL-24 To 30-SEP-24	7	68.60	77.45	67.51	16.40	114.72	63.56	134.24	63.56 to 134.24	2,112,828	1,426,290
01-OCT-24 To 31-DEC-24	5	59.47	66.18	67.82	14.75	97.58	56.89	80.44	N/A	1,539,906	1,044,317
01-JAN-25 To 31-MAR-25	6	77.57	78.50	76.86	08.69	102.13	68.43	97.89	68.43 to 97.89	1,742,296	1,339,112
01-APR-25 To 30-JUN-25	15	72.28	80.30	79.32	17.99	101.24	60.98	138.25	67.76 to 89.41	830,899	659,046
01-JUL-25 To 30-SEP-25	5	69.88	67.93	68.06	04.85	99.81	60.10	72.50	N/A	1,617,907	1,101,181
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	13	64.65	69.40	66.66	15.22	104.11	48.46	97.52	60.79 to 84.29	1,584,941	1,056,491
01-OCT-23 To 30-SEP-24	28	68.60	71.10	65.99	17.99	107.74	42.95	134.24	63.56 to 70.38	1,455,686	960,591
01-OCT-24 To 30-SEP-25	31	71.77	75.68	74.01	14.50	102.26	56.89	138.25	68.43 to 77.22	1,248,591	924,124
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	18	62.72	64.96	63.31	14.14	102.61	47.48	97.52	58.54 to 70.29	1,482,991	938,920
01-JAN-24 To 31-DEC-24	23	68.82	74.14	68.68	18.83	107.95	42.95	134.24	63.56 to 77.22	1,511,187	1,037,883
<u>ALL</u>	72	69.97	72.76	69.23	16.32	105.10	42.95	138.25	66.30 to 71.77	1,389,858	962,205

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	43	70.05	72.72	68.80	16.87	105.70	42.95	138.25	65.51 to 72.28	1,302,185	895,924
3	29	68.82	72.83	69.78	15.68	104.37	49.37	111.02	63.22 to 77.22	1,519,856	1,060,485
<u>ALL</u>	72	69.97	72.76	69.23	16.32	105.10	42.95	138.25	66.30 to 71.77	1,389,858	962,205

02 Antelope
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 72
 Total Sales Price : 100,069,760
 Total Adj. Sales Price : 100,069,760
 Total Assessed Value : 69,278,795
 Avg. Adj. Sales Price : 1,389,858
 Avg. Assessed Value : 962,205

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 73
 COD : 16.32
 PRD : 105.10

COV : 23.57
 STD : 17.15
 Avg. Abs. Dev : 11.42
 MAX Sales Ratio : 138.25
 MIN Sales Ratio : 42.95

95% Median C.I. : 66.30 to 71.77
 95% Wgt. Mean C.I. : 65.64 to 72.82
 95% Mean C.I. : 68.80 to 76.72

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	63.22	62.03	61.20	03.05	101.36	58.54	64.33	N/A	1,661,320	1,016,793
1	1	64.33	64.33	64.33	00.00	100.00	64.33	64.33	N/A	600,000	385,980
3	2	60.88	60.88	60.78	03.84	100.16	58.54	63.22	N/A	2,191,980	1,332,200
_____Dry_____											
County	4	68.60	66.92	67.75	03.75	98.77	60.10	70.38	N/A	973,401	659,513
1	1	60.10	60.10	60.10	00.00	100.00	60.10	60.10	N/A	470,000	282,485
3	3	68.60	69.19	68.80	00.86	100.57	68.60	70.38	N/A	1,141,201	785,188
_____Grass_____											
County	8	83.39	91.89	96.83	30.21	94.90	60.98	138.25	60.98 to 138.25	595,283	576,396
1	8	83.39	91.89	96.83	30.21	94.90	60.98	138.25	60.98 to 138.25	595,283	576,396
_____ALL_____	72	69.97	72.76	69.23	16.32	105.10	42.95	138.25	66.30 to 71.77	1,389,858	962,205

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	39	69.88	69.40	67.03	12.39	103.54	42.95	111.02	64.65 to 72.20	1,830,482	1,227,054
1	27	69.88	67.38	65.15	09.86	103.42	42.95	84.29	64.33 to 71.77	1,701,652	1,108,605
3	12	68.69	73.94	70.44	18.37	104.97	57.43	111.02	58.94 to 85.62	2,120,349	1,493,564
_____Dry_____											
County	7	68.60	67.11	66.94	06.97	100.25	60.10	78.36	60.10 to 78.36	1,126,868	754,351
1	1	60.10	60.10	60.10	00.00	100.00	60.10	60.10	N/A	470,000	282,485
3	6	68.60	68.28	67.38	06.06	101.34	61.54	78.36	61.54 to 78.36	1,236,346	832,996
_____Grass_____											
County	10	70.17	84.40	88.81	33.80	95.03	48.45	138.25	60.41 to 134.24	599,201	532,174
1	10	70.17	84.40	88.81	33.80	95.03	48.45	138.25	60.41 to 134.24	599,201	532,174
_____ALL_____	72	69.97	72.76	69.23	16.32	105.10	42.95	138.25	66.30 to 71.77	1,389,858	962,205

Antelope County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,124
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	5,978
Pierce	1	8,294	8,195	7,665	7,392	7,293	6,876	5,960	5,524	7,177
Holt	1	6,300	6,300	6,300	6,300	5,790	5,900	5,700	5,700	6,143
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	5,624
Antelope	3	8,756	8,775	8,622	8,700	8,246	8,204	8,187	8,146	8,501
Madison	2	7,823	7,600	7,215	7,154	6,838	6,550	5,431	4,700	6,936
Madison	1	9,473	9,092	8,501	8,140	7,625	7,425	6,194	5,373	7,412
Boone	1	9,328	9,268	9,328	9,266	6,548	9,257	9,298	9,295	9,298

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,673
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	3,045
Pierce	1	8,060	8,000	7,400	7,300	6,840	6,800	5,825	5,080	7,136
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Antelope	3	6,952	6,963	6,720	6,748	5,875	5,869	5,746	4,998	6,161
Madison	2	6,147	5,822	5,243	5,139	4,516	4,217	3,462	2,847	4,936
Madison	1	8,717	8,525	7,947	7,549	7,235	6,958	5,372	4,249	7,535
Boone	1	6,678	6,626	6,678	6,159	5,444	6,639	6,633	6,632	6,632

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	2,280	2,233	2,233	2,233	2,050	2,050	2,000	1,980	2,174
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	2,626
Pierce	1	2,580	2,455	2,240	1,930	1,845	1,630	1,305	1,245	2,279
Holt	1	1,492	1,534	1,520	1,476	1,411	1,420	1,408	1,401	1,464
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Antelope	3	2,280	2,235	2,235	2,230	2,050	2,050	n/a	1,980	2,231
Madison	2	2,430	2,297	2,144	2,075	1,844	n/a	n/a	n/a	2,271
Madison	1	2,758	2,675	2,498	2,448	2,300	n/a	n/a	n/a	2,626
Boone	1	1,919	1,917	1,918	1,923	1,652	1,713	-	-	1,916

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	2,630	500	182
Knox	2	2,750	720	300
Pierce	1	4,267	1,102	150
Holt	1	1,457	500	250
Holt	3	1,884	500	250
Wheeler	1	1,093	n/a	994
Antelope	3	3,700	500	168
Madison	2	3,848	1,010	159
Madison	1	5,109	1,106	150
Boone	1	2,439	747	489

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	16	Median :	46	COV :	19.40	95% Median C.I. :	41.48 to 52.24
Total Sales Price :	18,994,247	Wgt. Mean :	47	STD :	09.44	95% Wgt. Mean C.I. :	32.33 to 61.36
Total Adj. Sales Price :	18,775,045	Mean :	49	Avg.Abs.Dev :	06.16	95% Mean C.I. :	43.62 to 53.68
Total Assessed Value :	8,795,100						
Avg. Adj. Sales Price :	1,173,440	COD :	13.45	MAX Sales Ratio :	74.01		
Avg. Assessed Value :	549,694	PRD :	103.86	MIN Sales Ratio :	37.93		

Printed : 03/19/2026

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>											
10/01/2022 To 12/31/2022	2	45.79	45.79	45.71	05.11	100.18	43.45	48.13	N/A	1,860,788	850,490
01/01/2023 To 03/31/2023	2	42.29	42.29	42.38	01.92	99.79	41.48	43.10	N/A	1,805,949	765,318
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	46.92	46.92	46.92		100.00	46.92	46.92	N/A	400,000	187,670
01/01/2024 To 03/31/2024	4	55.12	56.43	56.43	23.15	100.00	41.45	74.01	N/A	550,130	310,413
04/01/2024 To 06/30/2024	2	53.45	53.45	55.07	06.79	97.06	49.82	57.08	N/A	1,037,500	571,322
07/01/2024 To 09/30/2024	2	45.73	45.73	45.73		100.00	45.73	45.73	N/A	1,511,802	691,353
10/01/2024 To 12/31/2024	1	37.93	37.93	37.93		100.00	37.93	37.93	N/A	1,360,000	515,830
01/01/2025 To 03/31/2025	1	52.24	52.24	52.24		100.00	52.24	52.24	N/A	1,030,950	538,537
04/01/2025 To 06/30/2025	1	41.02	41.02	41.02		100.00	41.02	41.02	N/A	1,351,500	554,447
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	4	43.28	44.04	44.07	04.04	99.93	41.48	48.13	N/A	1,833,368	807,904
10/01/2023 To 09/30/2024	9	46.92	52.33	51.37	15.75	101.87	41.45	74.01	45.73 to 64.36	855,458	439,408
10/01/2024 To 09/30/2025	3	41.02	43.73	42.99	11.63	101.72	37.93	52.24	N/A	1,247,483	536,271
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	43.10	43.83	42.83	04.20	102.33	41.48	46.92	N/A	1,337,299	572,769
01/01/2024 To 12/31/2024	9	45.88	51.33	49.46	18.03	103.78	37.93	74.01	41.45 to 64.36	962,125	475,870
<u>ALL</u>											
10/01/2022 To 09/30/2025	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	16	Median :	46	COV :	19.40	95% Median C.I. :	41.48 to 52.24
Total Sales Price :	18,994,247	Wgt. Mean :	47	STD :	09.44	95% Wgt. Mean C.I. :	32.33 to 61.36
Total Adj. Sales Price :	18,775,045	Mean :	49	Avg.Abs.Dev :	06.16	95% Mean C.I. :	43.62 to 53.68
Total Assessed Value :	8,795,100						
Avg. Adj. Sales Price :	1,173,440	COD :	13.45	MAX Sales Ratio :	74.01		
Avg. Assessed Value :	549,694	PRD :	103.86	MIN Sales Ratio :	37.93		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694
<u>ALL</u>											
10/01/2022 To 09/30/2025	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020006											
020009											
020018											
020049											
020115											
060001											
450029											
540013											
590080	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694
700005											
<u>ALL</u>											
10/01/2022 To 09/30/2025	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	3	45.73	46.13	45.87	00.87	100.57	45.73	46.92	N/A	1,141,201	523,459
3	3	45.73	46.13	45.87	00.87	100.57	45.73	46.92	N/A	1,141,201	523,459
<u>ALL</u>											
10/01/2022 To 09/30/2025	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

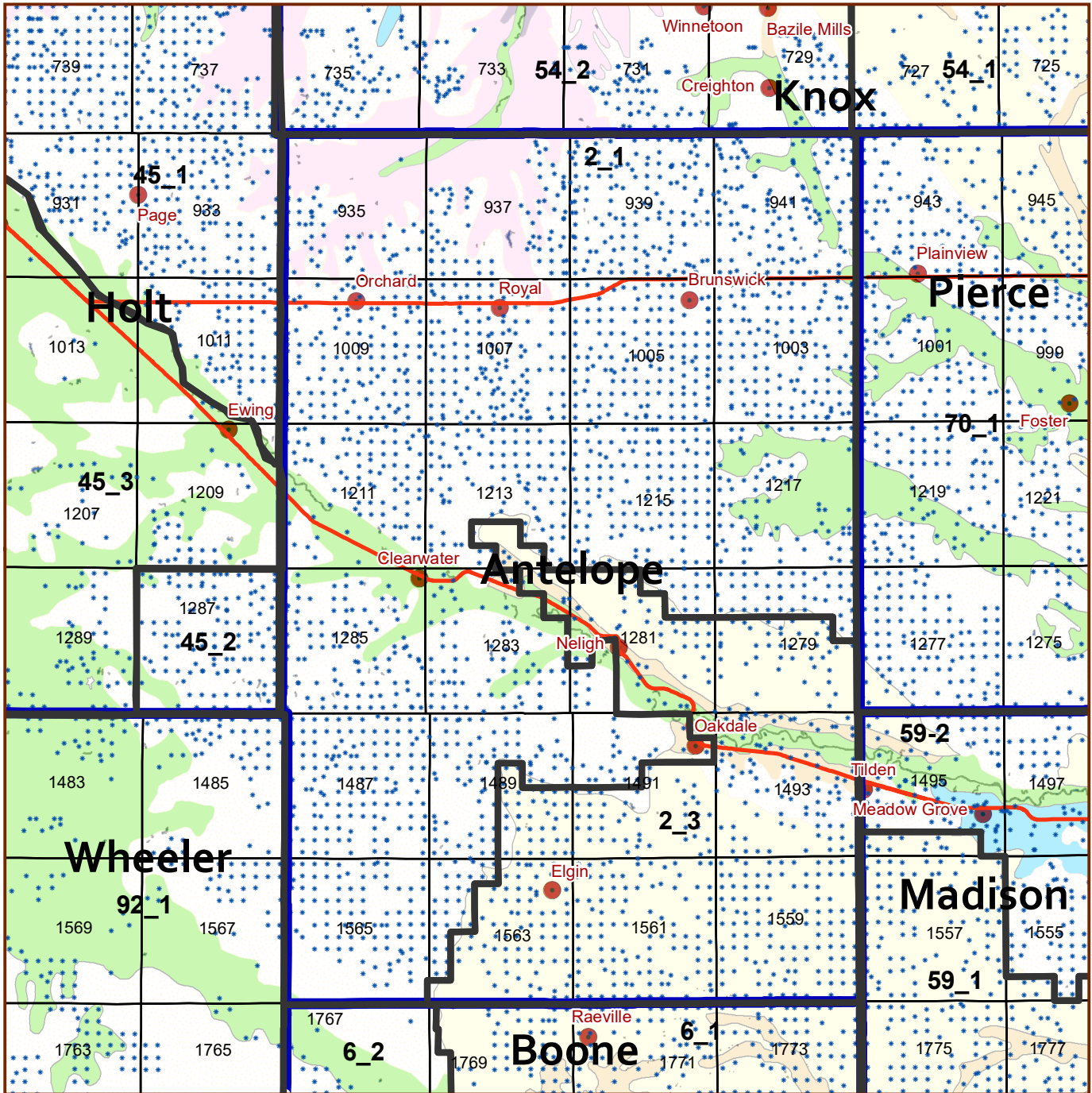
Number of Sales :	16	Median :	46	COV :	19.40	95% Median C.I. :	41.48 to 52.24
Total Sales Price :	18,994,247	Wgt. Mean :	47	STD :	09.44	95% Wgt. Mean C.I. :	32.33 to 61.36
Total Adj. Sales Price :	18,775,045	Mean :	49	Avg.Abs.Dev :	06.16	95% Mean C.I. :	43.62 to 53.68
Total Assessed Value :	8,795,100						
Avg. Adj. Sales Price :	1,173,440	COD :	13.45	MAX Sales Ratio :	74.01		
Avg. Assessed Value :	549,694	PRD :	103.86	MIN Sales Ratio :	37.93		

Printed : 03/19/2026

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Irrigated_____</u>											
County	6	52.61	55.02	50.25	19.25	109.49	43.10	74.01	43.10 to 74.01	1,387,733	697,277
3	6	52.61	55.02	50.25	19.25	109.49	43.10	74.01	43.10 to 74.01	1,387,733	697,277
<u>_____Dry_____</u>											
County	6	45.73	45.52	44.92	06.08	101.34	41.02	52.24	41.02 to 52.24	1,236,346	555,331
3	6	45.73	45.52	44.92	06.08	101.34	41.02	52.24	41.02 to 52.24	1,236,346	555,331
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	16	45.81	48.65	46.84	13.45	103.86	37.93	74.01	41.48 to 52.24	1,173,440	549,694

ANTELOPE COUNTY



Legend

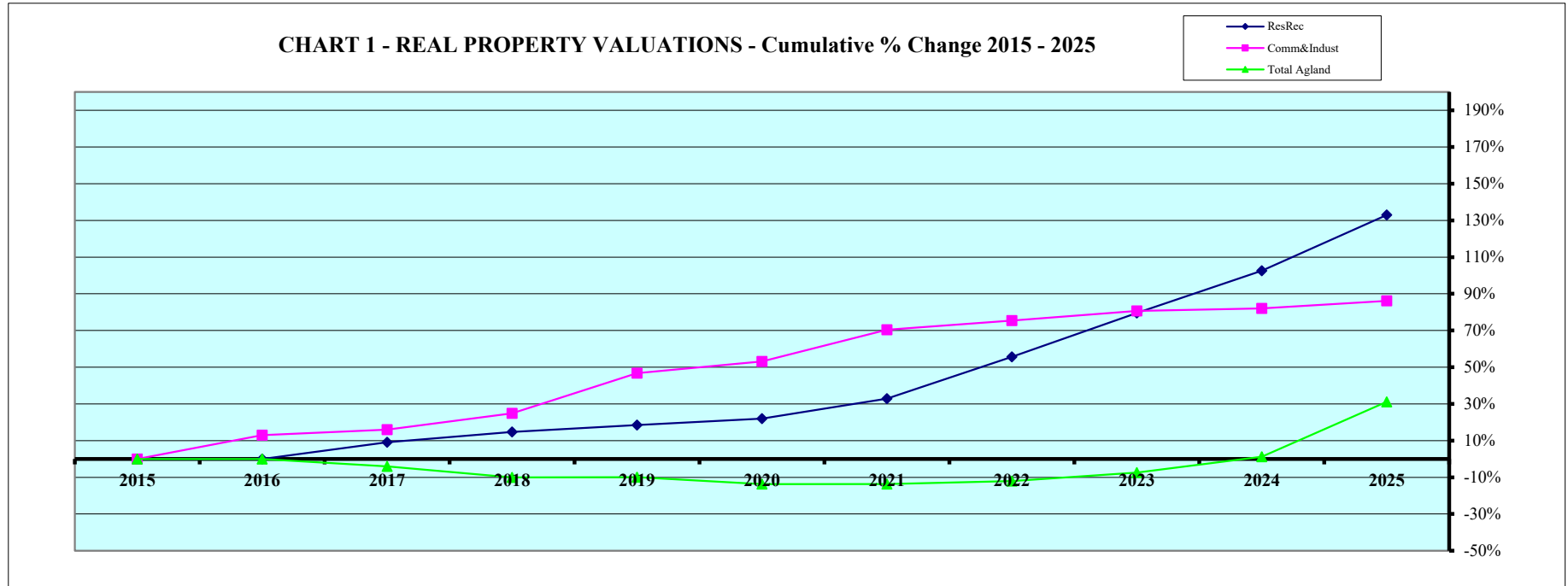
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	147,564,505	-	-	-	121,949,000	-	-	-	2,027,679,200	-	-	-
2016	147,544,545	-19,960	-0.01%	-0.01%	137,752,530	15,803,530	12.96%	12.96%	2,027,461,270	-217,930	-0.01%	-0.01%
2017	160,913,870	13,369,325	9.06%	9.05%	141,481,455	3,728,925	2.71%	16.02%	1,945,170,905	-82,290,365	-4.06%	-4.07%
2018	169,253,080	8,339,210	5.18%	14.70%	152,289,370	10,807,915	7.64%	24.88%	1,824,818,390	-120,352,515	-6.19%	-10.00%
2019	174,800,440	5,547,360	3.28%	18.46%	178,922,370	26,633,000	17.49%	46.72%	1,826,410,905	1,592,515	0.09%	-9.93%
2020	180,048,382	5,247,942	3.00%	22.01%	186,784,739	7,862,369	4.39%	53.17%	1,749,706,115	-76,704,790	-4.20%	-13.71%
2021	196,024,425	15,976,043	8.87%	32.84%	207,837,630	21,052,891	11.27%	70.43%	1,750,514,165	808,050	0.05%	-13.67%
2022	229,597,865	33,573,440	17.13%	55.59%	213,849,110	6,011,480	2.89%	75.36%	1,783,330,115	32,815,950	1.87%	-12.05%
2023	264,923,475	35,325,610	15.39%	79.53%	220,254,190	6,405,080	3.00%	80.61%	1,878,151,760	94,821,645	5.32%	-7.37%
2024	298,841,635	33,918,160	12.80%	102.52%	221,988,540	1,734,350	0.79%	82.03%	2,052,867,370	174,715,610	9.30%	1.24%
2025	343,740,760	44,899,125	15.02%	132.94%	226,996,385	5,007,845	2.26%	86.14%	2,659,289,690	606,422,320	29.54%	31.15%

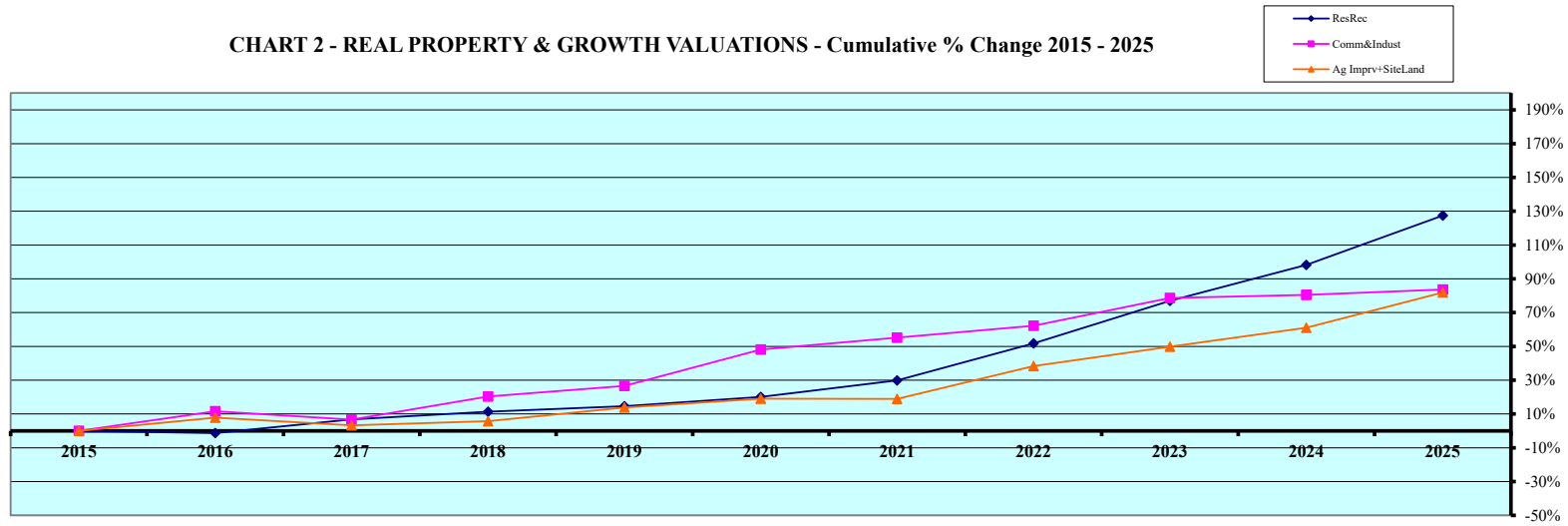
Rate Annual %chg: Residential & Recreational **8.82%** Commercial & Industrial **6.41%** Agricultural Land **2.75%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



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	
2015	147,564,505	1,063,721	0.72%	146,500,784	--	--	121,949,000	23,258,230	19.07%	98,690,770	--	--	
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	-1.31%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	11.66%	
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	6.73%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	6.67%	
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	11.39%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	20.38%	
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	14.62%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	26.68%	
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	20.12%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	48.09%	
2021	196,024,425	4,316,528	2.20%	191,707,897	6.48%	29.91%	207,837,630	18,536,165	8.92%	189,301,465	1.35%	55.23%	
2022	229,597,865	5,529,745	2.41%	224,068,120	14.31%	51.84%	213,849,110	15,969,030	7.47%	197,880,080	-4.79%	62.26%	
2023	264,923,475	3,704,228	1.40%	261,219,247	13.77%	77.02%	220,254,190	2,317,600	1.05%	217,936,590	1.91%	78.71%	
2024	298,841,635	6,400,160	2.14%	292,441,475	10.39%	98.18%	221,988,540	1,803,125	0.81%	220,185,415	-0.03%	80.56%	
2025	343,740,760	8,125,330	2.36%	335,615,430	12.31%	127.44%	226,996,385	3,010,115	1.33%	223,986,270	0.90%	83.67%	
Rate Ann%chg	8.82%	Resid & Recreat w/o growth				6.62%		6.41%	C & I w/o growth				1.16%

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		
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	--	--
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	7.85%
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	3.25%
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	5.82%
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	13.78%
2020	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	19.05%
2021	86,375,175	86,455,725	172,830,900	5,561,200	3.22%	167,269,700	-1.90%	18.86%
2022	108,941,675	95,266,620	204,208,295	9,504,660	4.65%	194,703,635	12.66%	38.36%
2023	119,222,645	96,151,340	215,373,985	4,519,560	2.10%	210,854,425	3.25%	49.83%
2024	130,063,650	101,864,405	231,928,055	5,329,270	2.30%	226,598,785	5.21%	61.02%
2025	153,166,460	110,017,590	263,184,050	7,189,795	2.73%	255,994,255	10.38%	81.91%
Rate Ann%chg	7.84%	4.82%	6.46%	Ag Imprv+Site w/o growth			3.21%	

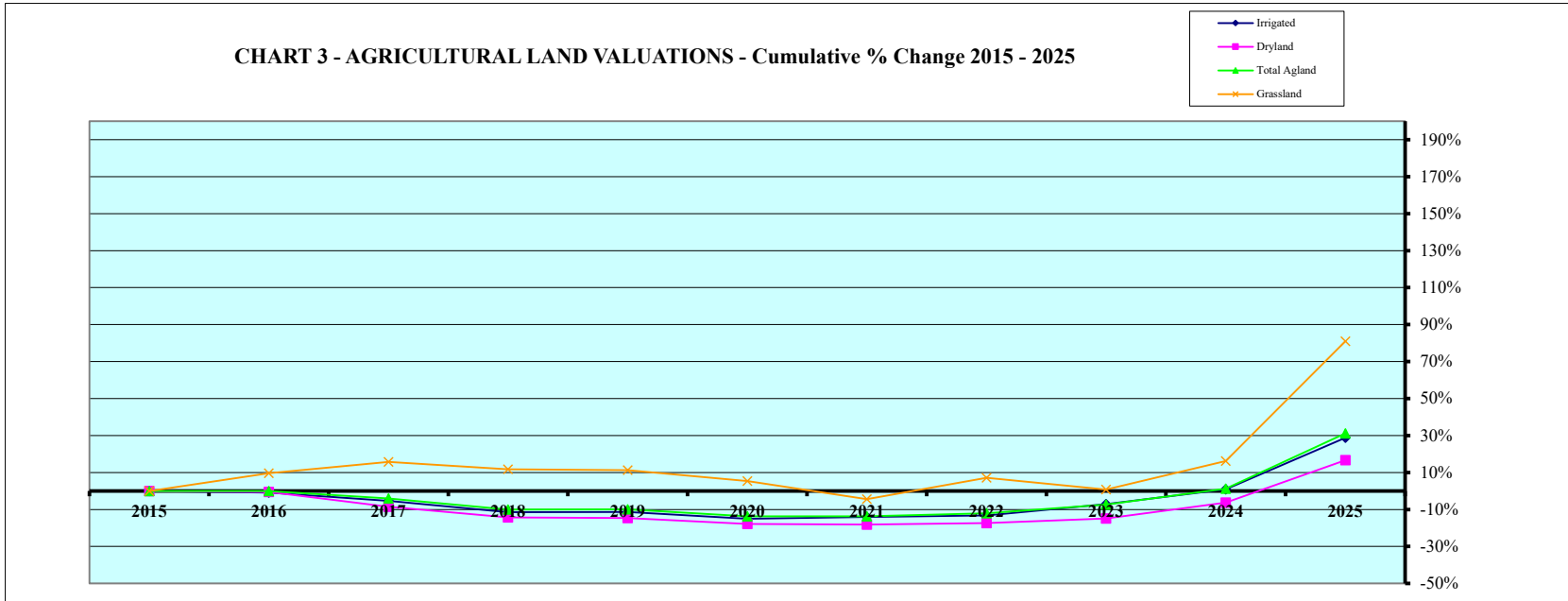
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2015 - 2025 CTL
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.
Prepared as of 02/24/2026

Cnty# 2
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	1,595,425,025	-	-	-	278,542,480	-	-	-	150,267,020	-	-	-
2016	1,582,353,705	-13,071,320	-0.82%	-0.82%	277,139,740	-1,402,740	-0.50%	-0.50%	164,750,990	14,483,970	9.64%	9.64%
2017	1,509,789,185	-72,564,520	-4.59%	-5.37%	254,740,420	-22,399,320	-8.08%	-8.55%	173,913,820	9,162,830	5.56%	15.74%
2018	1,411,772,110	-98,017,075	-6.49%	-11.51%	238,570,135	-16,170,285	-6.35%	-14.35%	167,901,350	-6,012,470	-3.46%	11.74%
2019	1,414,916,060	3,143,950	0.22%	-11.31%	237,597,890	-972,245	-0.41%	-14.70%	167,214,385	-686,965	-0.41%	11.28%
2020	1,355,638,700	-59,277,360	-4.19%	-15.03%	228,812,320	-8,785,570	-3.70%	-17.85%	158,339,675	-8,874,710	-5.31%	5.37%
2021	1,371,622,250	15,983,550	1.18%	-14.03%	227,982,805	-829,515	-0.36%	-18.15%	143,625,770	-14,713,905	-9.29%	-4.42%
2022	1,384,595,595	12,973,345	0.95%	-13.21%	230,362,230	2,379,425	1.04%	-17.30%	160,929,925	17,304,155	12.05%	7.10%
2023	1,482,236,630	97,641,035	7.05%	-7.09%	237,082,880	6,720,650	2.92%	-14.88%	151,455,630	-9,474,295	-5.89%	0.79%
2024	1,609,534,800	127,298,170	8.59%	0.88%	260,974,090	23,891,210	10.08%	-6.31%	174,583,055	23,127,425	15.27%	16.18%
2025	2,054,447,040	444,912,240	27.64%	28.77%	324,892,120	63,918,030	24.49%	16.64%	271,932,805	97,349,750	55.76%	80.97%

Rate Ann.%chg: Irrigated **2.56%** Dryland **1.55%** Grassland **6.11%**

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
2015	360,295	-	-	-	3,084,380	-	-	-	2,027,679,200	-	-	-
2016	372,930	12,635	3.51%	3.51%	2,843,905	-240,475	-7.80%	-7.80%	2,027,461,270	-217,930	-0.01%	-0.01%
2017	687,190	314,260	84.27%	90.73%	6,040,290	3,196,385	112.39%	95.83%	1,945,170,905	-82,290,365	-4.06%	-4.07%
2018	674,420	-12,770	-1.86%	87.19%	5,900,375	-139,915	-2.32%	91.30%	1,824,818,390	-120,352,515	-6.19%	-10.00%
2019	673,295	-1,125	-0.17%	86.87%	6,009,275	108,900	1.85%	94.83%	1,826,410,905	108,900	0.09%	-9.93%
2020	844,105	170,810	25.37%	134.28%	6,071,315	62,040	1.03%	96.84%	1,749,706,115	-76,704,790	-4.20%	-13.71%
2021	842,625	-1,480	-0.18%	133.87%	6,440,715	369,400	6.08%	108.82%	1,750,514,165	808,050	0.05%	-13.67%
2022	843,260	635	0.08%	134.05%	6,599,105	158,390	2.46%	113.95%	1,783,330,115	32,815,950	1.87%	-12.05%
2023	839,025	-4,235	-0.50%	132.87%	6,537,595	-61,510	-0.93%	111.96%	1,878,151,760	94,821,645	5.32%	-7.37%
2024	1,046,305	207,280	24.70%	190.40%	6,729,120	191,525	2.93%	118.17%	2,052,867,370	174,715,610	9.30%	1.24%
2025	1,031,775	-14,530	-1.39%	186.37%	6,985,950	256,830	3.82%	126.49%	2,659,289,690	606,422,320	29.54%	31.15%

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

Rate Ann.%chg: Total Agric Land **2.75%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2015	1,594,074,195	298,823	5,335			281,377,805	78,388	3,590			149,636,865	127,257	1,176		
2016	1,581,060,255	300,331	5,264	-1.31%	-1.31%	278,220,760	76,884	3,619	0.81%	0.81%	164,929,515	127,713	1,291	9.83%	9.83%
2017	1,515,762,980	301,893	5,021	-4.63%	-5.88%	254,997,775	75,398	3,382	-6.54%	-5.78%	174,353,050	127,360	1,369	6.01%	16.42%
2018	1,412,180,160	301,946	4,677	-6.85%	-12.33%	238,282,640	72,559	3,284	-2.90%	-8.51%	167,960,980	130,138	1,291	-5.72%	9.76%
2019	1,414,641,815	302,436	4,677	0.01%	-12.32%	237,817,485	72,474	3,281	-0.08%	-8.58%	167,183,410	129,675	1,289	-0.11%	9.64%
2020	1,412,985,905	303,893	4,650	-0.60%	-12.84%	235,699,970	71,025	3,319	1.13%	-7.55%	158,433,465	129,321	1,225	-4.97%	4.19%
2021	1,371,817,975	304,409	4,506	-3.08%	-15.52%	228,048,925	70,549	3,233	-2.59%	-9.95%	143,878,140	128,827	1,117	-8.84%	-5.02%
2022	1,384,601,580	305,599	4,531	0.54%	-15.07%	230,935,065	69,283	3,333	3.12%	-7.14%	160,659,650	128,323	1,252	12.10%	6.47%
2023	1,481,930,470	306,104	4,841	6.85%	-9.25%	237,245,375	69,238	3,427	2.80%	-4.54%	151,637,470	127,966	1,185	-5.35%	0.78%
2024	1,609,520,050	306,311	5,255	8.54%	-1.50%	260,971,285	69,380	3,761	9.78%	4.79%	174,582,775	127,341	1,371	15.70%	16.59%
2025	2,054,170,270	306,053	6,712	27.73%	25.82%	325,448,875	69,058	4,713	25.29%	31.29%	271,904,435	127,443	2,134	55.62%	81.44%

Rate Annual %chg Average Value/Acre: 2.57%

1.47%

6.15%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2015	346,665	3,444	101			2,810,260	5,621	500			2,028,245,790	513,533	3,950		
2016	360,730	3,584	101	0.00%	0.00%	2,837,925	5,676	500	0.00%	0.00%	2,027,409,185	514,188	3,943	-0.17%	-0.17%
2017	700,345	4,060	172	71.35%	71.36%	6,095,245	6,763	901	80.26%	80.26%	1,951,909,395	515,474	3,787	-3.96%	-4.13%
2018	674,235	4,068	166	-3.90%	64.68%	5,935,705	6,628	895	-0.64%	79.10%	1,825,033,720	515,338	3,541	-6.48%	-10.33%
2019	668,765	4,081	164	-1.13%	62.81%	5,886,040	6,582	894	-0.13%	78.87%	1,826,197,515	515,248	3,544	0.08%	-10.26%
2020	667,300	4,536	147	-10.23%	46.15%	6,071,695	6,615	918	2.63%	83.56%	1,813,858,335	515,391	3,519	-0.70%	-10.89%
2021	841,905	5,923	142	-3.38%	41.21%	6,404,015	6,690	957	4.30%	91.45%	1,750,990,960	516,397	3,391	-3.65%	-14.15%
2022	843,645	5,996	141	-1.01%	39.78%	6,600,915	6,790	972	1.56%	94.44%	1,783,640,855	515,990	3,457	1.95%	-12.48%
2023	843,205	5,998	141	-0.08%	39.67%	6,540,600	6,761	967	-0.50%	93.48%	1,878,197,120	516,068	3,639	5.29%	-7.85%
2024	1,046,310	5,908	177	25.97%	75.94%	6,727,925	6,817	987	2.02%	97.38%	2,052,848,345	515,757	3,980	9.36%	0.78%
2025	1,045,265	5,901	177	0.02%	75.97%	6,987,005	6,903	1,012	2.56%	102.44%	2,659,555,850	515,358	5,161	29.65%	30.66%

2
ANTELOPE

Rate Annual %chg Average Value/Acre: 2.75%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
6,295	ANTELOPE	176,515,147	10,611,115	12,296,130	332,870,490	225,930,785	1,065,600	10,870,270	2,659,289,690	153,166,460	110,017,590	0	3,692,633,277
cnty sector		4.78%	0.29%	0.33%	9.01%	6.12%	0.03%	0.29%	72.02%	4.15%	2.98%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
152	BRUNSWICK	1,688,737	139,577	416,876	9,141,595	0	0	8,932,435	0	672,765	2,300	0	20,994,285
2.41%	%sector of county sector	0.96%	1.32%	3.39%	2.75%			82.17%		0.44%	0.00%		0.57%
	%sector of municipality	8.04%	0.66%	1.99%	43.54%			42.55%		3.20%	0.01%		100.00%
320	CLEARWATER	722,434	142,627	11,418	16,139,230	0	0	4,201,865	0	0	0	0	21,217,574
5.08%	%sector of county sector	0.41%	1.34%	0.09%	4.65%			38.65%					0.57%
	%sector of municipality	3.40%	0.67%	0.05%	76.07%			19.80%					100.00%
717	ELGIN	3,238,055	1,240,371	124,144	48,296,040	0	0	15,631,135	0	36,120	11,405	0	68,577,270
11.39%	%sector of county sector	1.83%	11.69%	1.01%	14.51%			143.80%		0.02%	0.01%		1.86%
	%sector of municipality	4.72%	1.81%	0.18%	70.43%			22.79%		0.05%	0.02%		100.00%
1,536	NELIGH	8,529,597	363,264	49,259	82,385,925	0	0	24,096,550	591,210	66,550	0	0	116,082,355
24.40%	%sector of county sector	4.83%	3.42%	0.40%	24.75%			221.67%	0.02%	0.04%			3.14%
	%sector of municipality	7.35%	0.31%	0.04%	70.97%			20.76%	0.51%	0.06%			100.00%
276	OAKDALE	563,447	548,972	60,321	5,538,845	0	0	674,270	0	144,360	0	0	7,530,215
4.38%	%sector of county sector	0.32%	5.17%	0.49%	1.66%			6.20%		0.09%			0.20%
	%sector of municipality	7.48%	7.29%	0.80%	73.55%			8.95%		1.92%			100.00%
363	ORCHARD	1,642,020	383,974	577,878	16,026,535	0	0	7,529,680	0	0	0	0	26,160,087
5.77%	%sector of county sector	0.93%	3.62%	4.70%	4.81%			69.27%					0.71%
	%sector of municipality	6.28%	1.47%	2.21%	61.26%			28.78%					100.00%
58	ROYAL	56,835	33,242	166,255	1,291,490	0	66,005	524,070	0	29,240	15,670	0	2,182,807
0.92%	%sector of county sector	0.03%	0.31%	1.35%	0.39%		6.19%	4.82%		0.02%	0.01%		0.06%
	%sector of municipality	2.60%	1.52%	7.62%	59.17%		3.02%	24.01%		1.34%	0.72%		100.00%
992	TILDEN	2,007,801	97,541	7,043	17,066,135	0	0	2,116,270	0	0	97,390	0	21,392,180
15.76%	%sector of county sector	1.14%	0.92%	0.06%	5.13%			19.47%		0.09%	19.47%		0.58%
	%sector of municipality	9.39%	0.46%	0.03%	79.78%			9.89%			0.46%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,415	Total Municipalities	18,448,927	2,949,568	1,413,194	195,885,801	0	66,005	63,706,283	591,210	949,035	126,765	0	284,136,781
70.13%	%all municip.sectors of cnty	10.45%	27.80%	11.49%	58.85%		6.19%	586.06%	0.02%	0.62%	0.12%		7.69%

2 ANTELOPE

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

Total Real Property Sum Lines 17, 25, & 30	Records : 7,913	Value : 3,551,521,875	Growth 19,045,425	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	313	1,951,890	13	198,350	544	6,866,830	870	9,017,070	
02. Res Improve Land	1,834	12,777,405	13	325,000	471	11,927,700	2,318	25,030,105	
03. Res Improvements	1,831	197,702,915	13	2,861,395	505	125,341,020	2,349	325,905,330	
04. Res Total	2,144	212,432,210	26	3,384,745	1,049	144,135,550	3,219	359,952,505	8,372,720
% of Res Total	66.60	59.02	0.81	0.94	32.59	40.04	40.68	10.14	43.96
05. Com UnImp Land	78	709,950	8	237,125	13	162,195	99	1,109,270	
06. Com Improve Land	380	4,046,735	12	203,045	58	3,964,435	450	8,214,215	
07. Com Improvements	384	75,808,140	12	3,398,095	97	169,789,580	493	248,995,815	
08. Com Total	462	80,564,825	20	3,838,265	110	173,916,210	592	258,319,300	3,454,415
% of Com Total	78.04	31.19	3.38	1.49	18.58	67.33	7.48	7.27	18.14
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	41,840	0	0	2	36,985	5	78,825	
11. Ind Improvements	3	748,775	0	0	2	437,405	5	1,186,180	
12. Ind Total	3	790,615	0	0	2	474,390	5	1,265,005	0
% of Ind Total	60.00	62.50	0.00	0.00	40.00	37.50	0.06	0.04	0.00
13. Rec UnImp Land	0	0	2	144,240	21	2,220,490	23	2,364,730	
14. Rec Improve Land	0	0	0	0	19	3,203,650	19	3,203,650	
15. Rec Improvements	0	0	1	17,855	22	5,632,870	23	5,650,725	
16. Rec Total	0	0	3	162,095	43	11,057,010	46	11,219,105	0
% of Rec Total	0.00	0.00	6.52	1.44	93.48	98.56	0.58	0.32	0.00
Res & Rec Total	2,144	212,432,210	29	3,546,840	1,092	155,192,560	3,265	371,171,610	8,372,720
% of Res & Rec Total	65.67	57.23	0.89	0.96	33.45	41.81	41.26	10.45	43.96
Com & Ind Total	465	81,355,440	20	3,838,265	112	174,390,600	597	259,584,305	3,454,415
% of Com & Ind Total	77.89	31.34	3.35	1.48	18.76	67.18	7.54	7.31	18.14
17. Taxable Total	2,609	293,787,650	49	7,385,105	1,204	329,583,160	3,862	630,755,915	11,827,135
% of Taxable Total	67.56	46.58	1.27	1.17	31.18	52.25	48.81	17.76	62.10

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	75,240	3,558,255	0	0	0
19. Commercial	7	320,175	6,518,265	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	8	75,240	3,558,255
19. Commercial	0	0	0	7	320,175	6,518,265
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				15	395,415	10,076,520

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	273	5	233	511

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	14	878,175	33	18,540,135	2,573	1,625,235,325	2,620	1,644,653,635
28. Ag-Improved Land	3	74,075	76	45,886,200	1,288	997,058,765	1,367	1,043,019,040
29. Ag Improvements	4	154,710	77	13,901,465	1,350	219,037,110	1,431	233,093,285

30. Ag Total				4,051	2,920,765,960
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	25,000	58	59.00	1,475,000	
33. HomeSite Improvements	1	0.00	41,005	58	0.00	10,055,400	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	14	20.79	47,815	
36. FarmSite Improv Land	3	7.28	15,830	57	197.17	453,540	
37. FarmSite Improvements	4	0.00	113,705	58	0.00	3,846,065	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	83	192.13	0	
40. Other- Non Ag Use	0	0.00	0	4	155.84	182,190	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	13	12.94	325,000	13	12.94	325,000	
32. HomeSite Improv Land	681	718.18	18,000,250	740	778.18	19,500,250	
33. HomeSite Improvements	712	0.00	125,531,330	771	0.00	135,627,735	302,305
34. HomeSite Total				784	791.12	155,452,985	
35. FarmSite UnImp Land	282	638.83	1,483,800	296	659.62	1,531,615	
36. FarmSite Improv Land	1,125	3,995.74	9,198,570	1,185	4,200.19	9,667,940	
37. FarmSite Improvements	1,204	0.00	93,505,780	1,266	0.00	97,465,550	6,915,985
38. FarmSite Total				1,562	4,859.81	108,665,105	
39. Road & Ditches	3,451	10,309.54	0	3,535	10,501.82	0	
40. Other- Non Ag Use	295	1,930.80	5,295,030	299	2,086.64	5,477,220	
41. Total Section VI				2,346	18,239.39	269,595,310	7,218,290

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.82	1,175,850	8	976.82	1,175,850

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,781.08	3.81%	59,273,335	4.20%	6,750.12
46. 1A	19,316.91	8.39%	130,390,895	9.25%	6,750.09
47. 2A1	1,270.83	0.55%	8,260,395	0.59%	6,500.00
48. 2A	114,308.30	49.65%	725,286,430	51.45%	6,345.00
49. 3A1	60,105.44	26.11%	345,609,845	24.51%	5,750.06
50. 3A	2,424.67	1.05%	13,335,685	0.95%	5,500.00
51. 4A1	6,398.46	2.78%	35,191,530	2.50%	5,500.00
52. 4A	17,609.69	7.65%	92,451,945	6.56%	5,250.06
53. Total	230,215.38	100.00%	1,409,800,060	100.00%	6,123.83
Dry					
54. 1D1	2,129.95	5.27%	9,319,015	6.27%	4,375.23
55. 1D	6,435.68	15.91%	26,952,695	18.14%	4,188.01
56. 2D1	1,290.85	3.19%	4,918,170	3.31%	3,810.02
57. 2D	18,524.37	45.79%	70,578,255	47.50%	3,810.02
58. 3D1	7,439.97	18.39%	23,251,140	15.65%	3,125.17
59. 3D	975.34	2.41%	3,048,020	2.05%	3,125.08
60. 4D1	959.89	2.37%	2,759,820	1.86%	2,875.14
61. 4D	2,695.96	6.66%	7,751,600	5.22%	2,875.27
62. Total	40,452.01	100.00%	148,578,715	100.00%	3,672.96
Grass					
63. 1G1	19,160.36	18.80%	41,995,930	19.98%	2,191.81
64. 1G	3,782.22	3.71%	7,857,240	3.74%	2,077.41
65. 2G1	35,414.66	34.75%	72,671,760	34.58%	2,052.02
66. 2G	9,297.45	9.12%	17,986,270	8.56%	1,934.54
67. 3G1	13,715.36	13.46%	27,784,885	13.22%	2,025.82
68. 3G	18,455.23	18.11%	37,843,440	18.01%	2,050.55
69. 4G1	312.18	0.31%	618,730	0.29%	1,981.97
70. 4G	1,778.14	1.74%	3,391,825	1.61%	1,907.51
71. Total	101,915.60	100.00%	210,150,080	100.00%	2,062.00
Irrigated Total					
	230,215.38	60.24%	1,409,800,060	79.37%	6,123.83
Dry Total					
	40,452.01	10.58%	148,578,715	8.36%	3,672.96
Grass Total					
	101,915.60	26.67%	210,150,080	11.83%	2,062.00
72. Waste	3,620.98	0.95%	659,030	0.04%	182.00
73. Other	5,979.00	1.56%	7,052,895	0.40%	1,179.61
74. Exempt	3,375.73	0.88%	252,290	0.01%	74.74
75. Market Area Total	382,182.97	100.00%	1,776,240,780	100.00%	4,647.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,913.04	3.85%	25,506,870	3.96%	8,756.10
46. 1A	7,427.54	9.81%	65,176,720	10.12%	8,775.01
47. 2A1	4,453.67	5.88%	38,399,470	5.96%	8,621.98
48. 2A	31,218.81	41.21%	271,603,650	42.18%	8,700.00
49. 3A1	1,594.41	2.10%	13,147,515	2.04%	8,246.01
50. 3A	385.70	0.51%	3,164,160	0.49%	8,203.68
51. 4A1	20,067.97	26.49%	164,305,505	25.52%	8,187.45
52. 4A	7,685.47	10.15%	62,605,890	9.72%	8,146.01
53. Total	75,746.61	100.00%	643,909,780	100.00%	8,500.84
Dry					
54. 1D1	801.88	2.77%	5,574,305	3.13%	6,951.55
55. 1D	10,161.45	35.14%	70,756,750	39.71%	6,963.25
56. 2D1	1,810.07	6.26%	12,164,190	6.83%	6,720.29
57. 2D	1,323.97	4.58%	8,934,135	5.01%	6,747.99
58. 3D1	445.35	1.54%	2,616,500	1.47%	5,875.15
59. 3D	1,219.27	4.22%	7,155,490	4.02%	5,868.67
60. 4D1	6,978.24	24.13%	40,095,965	22.50%	5,745.86
61. 4D	6,180.40	21.37%	30,891,930	17.34%	4,998.37
62. Total	28,920.63	100.00%	178,189,265	100.00%	6,161.32
Grass					
63. 1G1	3,464.59	13.71%	6,459,050	12.63%	1,864.30
64. 1G	2,878.18	11.39%	4,907,990	9.60%	1,705.24
65. 2G1	3,615.68	14.31%	7,859,430	15.37%	2,173.71
66. 2G	14,437.23	57.13%	30,146,145	58.95%	2,088.08
67. 3G1	379.87	1.50%	731,720	1.43%	1,926.24
68. 3G	472.24	1.87%	990,145	1.94%	2,096.70
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	23.58	0.09%	42,060	0.08%	1,783.72
71. Total	25,271.37	100.00%	51,136,540	100.00%	2,023.50
Irrigated Total					
Irrigated Total	75,746.61	56.94%	643,909,780	73.60%	8,500.84
Dry Total					
Dry Total	28,920.63	21.74%	178,189,265	20.37%	6,161.32
Grass Total					
Grass Total	25,271.37	19.00%	51,136,540	5.84%	2,023.50
72. Waste	2,219.25	1.67%	372,740	0.04%	167.96
73. Other	870.34	0.65%	1,321,545	0.15%	1,518.42
74. Exempt	510.83	0.38%	0	0.00%	0.00
75. Market Area Total	133,028.20	100.00%	874,929,870	100.00%	6,577.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	106.06	654,070	6,266.33	46,354,765	299,589.60	2,006,701,005	305,961.99	2,053,709,840
77. Dry Land	47.32	181,060	2,108.66	10,796,250	67,216.66	315,790,670	69,372.64	326,767,980
78. Grass	44.62	76,290	2,425.58	4,993,085	124,716.77	256,217,245	127,186.97	261,286,620
79. Waste	0.00	0	330.83	53,655	5,509.40	978,115	5,840.23	1,031,770
80. Other	0.00	0	140.07	70,035	6,709.27	8,304,405	6,849.34	8,374,440
81. Exempt	60.29	0	11.90	0	3,814.37	252,290	3,886.56	252,290
82. Total	198.00	911,420	11,271.47	62,267,790	503,741.70	2,587,991,440	515,211.17	2,651,170,650

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	305,961.99	59.39%	2,053,709,840	77.46%	6,712.30
Dry Land	69,372.64	13.46%	326,767,980	12.33%	4,710.33
Grass	127,186.97	24.69%	261,286,620	9.86%	2,054.35
Waste	5,840.23	1.13%	1,031,770	0.04%	176.67
Other	6,849.34	1.33%	8,374,440	0.32%	1,222.66
Exempt	3,886.56	0.75%	252,290	0.01%	64.91
Total	515,211.17	100.00%	2,651,170,650	100.00%	5,145.79

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	15	100,525	75	668,770	75	8,572,155	90	9,341,450	215,470
83.2 Clearwater	35	235,130	176	1,265,985	178	16,202,380	213	17,703,495	441,300
83.3 Elgin	54	516,930	352	3,342,905	353	44,803,620	407	48,663,455	166,170
83.4 Neligh	72	712,015	681	5,833,300	673	89,502,905	745	96,048,220	1,744,705
83.5 Oakdale	68	149,200	163	363,365	164	5,166,155	232	5,678,720	115,385
83.6 Orchard	29	88,710	213	773,720	213	15,571,920	242	16,434,350	6,475
83.7 Royal	18	27,255	47	110,855	47	1,188,825	65	1,326,935	78,140
83.8 Rural	585	9,459,530	504	15,466,845	543	133,961,840	1,128	158,888,215	5,467,950
83.9 Tilden	17	92,505	126	408,010	126	16,586,255	143	17,086,770	137,125
84 Residential Total	893	11,381,800	2,337	28,233,755	2,372	331,556,055	3,265	371,171,610	8,372,720

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Brunswick	11	61,685	28	258,370	29	11,232,040	40	11,552,095	118,315
85.2 Clearwater	4	22,580	42	304,270	43	5,188,865	47	5,515,715	23,675
85.3 Elgin	14	141,840	73	838,800	73	17,556,245	87	18,536,885	182,195
85.4 Neligh	23	285,805	145	1,834,430	146	29,679,040	169	31,799,275	1,209,385
85.5 Oakdale	8	43,320	13	90,750	13	840,385	21	974,455	0
85.6 Orchard	9	87,115	45	404,210	45	9,306,130	54	9,797,455	113,785
85.7 Royal	6	16,315	12	63,195	12	599,420	18	678,930	0
85.8 Rural	20	393,200	67	4,110,845	109	172,180,910	129	176,684,955	1,796,420
85.9 Tilden	4	57,410	30	388,170	28	3,598,960	32	4,044,540	10,640
86 Commercial Total	99	1,109,270	455	8,293,040	498	250,181,995	597	259,584,305	3,454,415

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	17,413.42	20.55%	39,702,610	21.55%	2,280.00
88. 1G	2,869.65	3.39%	6,407,875	3.48%	2,232.98
89. 2G1	26,206.82	30.92%	58,519,855	31.76%	2,233.00
90. 2G	7,248.12	8.55%	16,185,025	8.78%	2,233.00
91. 3G1	11,864.05	14.00%	24,321,445	13.20%	2,050.01
92. 3G	17,192.60	20.29%	35,244,930	19.13%	2,050.01
93. 4G1	304.21	0.36%	608,420	0.33%	2,000.00
94. 4G	1,649.22	1.95%	3,265,500	1.77%	1,980.03
95. Total	84,748.09	100.00%	184,255,660	100.00%	2,174.16
CRP					
96. 1C1	666.58	8.20%	1,753,140	8.20%	2,630.05
97. 1C	466.23	5.74%	1,226,195	5.74%	2,630.02
98. 2C1	4,482.57	55.16%	11,789,270	55.16%	2,630.02
99. 2C	364.58	4.49%	958,870	4.49%	2,630.07
100. 3C1	1,191.44	14.66%	3,133,505	14.66%	2,630.01
101. 3C	923.56	11.36%	2,428,975	11.36%	2,630.01
102. 4C1	2.97	0.04%	7,810	0.04%	2,629.63
103. 4C	29.04	0.36%	76,385	0.36%	2,630.34
104. Total	8,126.97	100.00%	21,374,150	100.00%	2,630.03
Timber					
105. 1T1	1,080.36	11.95%	540,180	11.95%	500.00
106. 1T	446.34	4.94%	223,170	4.94%	500.00
107. 2T1	4,725.27	52.27%	2,362,635	52.27%	500.00
108. 2T	1,684.75	18.64%	842,375	18.64%	500.00
109. 3T1	659.87	7.30%	329,935	7.30%	500.00
110. 3T	339.07	3.75%	169,535	3.75%	500.00
111. 4T1	5.00	0.06%	2,500	0.06%	500.00
112. 4T	99.88	1.10%	49,940	1.10%	500.00
113. Total	9,040.54	100.00%	4,520,270	100.00%	500.00
<hr/>					
Grass Total	84,748.09	83.16%	184,255,660	87.68%	2,174.16
CRP Total	8,126.97	7.97%	21,374,150	10.17%	2,630.03
Timber Total	9,040.54	8.87%	4,520,270	2.15%	500.00
<hr/>					
114. Market Area Total	101,915.60	100.00%	210,150,080	100.00%	2,062.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,559.94	12.74%	5,836,690	13.01%	2,280.01
88. 1G	1,838.75	9.15%	4,109,625	9.16%	2,235.01
89. 2G1	3,023.22	15.04%	6,756,815	15.07%	2,234.97
90. 2G	12,002.77	59.72%	26,766,220	59.68%	2,230.00
91. 3G1	277.81	1.38%	569,525	1.27%	2,050.05
92. 3G	374.36	1.86%	767,445	1.71%	2,050.02
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.45	0.10%	40,495	0.09%	1,980.20
95. Total	20,097.30	100.00%	44,846,815	100.00%	2,231.48
CRP					
96. 1C1	53.14	4.59%	196,605	4.59%	3,699.76
97. 1C	87.08	7.53%	322,190	7.53%	3,699.93
98. 2C1	251.99	21.78%	932,380	21.78%	3,700.07
99. 2C	675.84	58.41%	2,500,615	58.41%	3,700.01
100. 3C1	34.74	3.00%	128,535	3.00%	3,699.91
101. 3C	54.30	4.69%	200,910	4.69%	3,700.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,157.09	100.00%	4,281,235	100.00%	3,700.00
Timber					
105. 1T1	851.51	21.20%	425,755	21.20%	500.00
106. 1T	952.35	23.71%	476,175	23.71%	500.00
107. 2T1	340.47	8.48%	170,235	8.48%	500.00
108. 2T	1,758.62	43.78%	879,310	43.78%	500.00
109. 3T1	67.32	1.68%	33,660	1.68%	500.00
110. 3T	43.58	1.08%	21,790	1.08%	500.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.13	0.08%	1,565	0.08%	500.00
113. Total	4,016.98	100.00%	2,008,490	100.00%	500.00
<hr/>					
Grass Total	20,097.30	79.53%	44,846,815	87.70%	2,231.48
CRP Total	1,157.09	4.58%	4,281,235	8.37%	3,700.00
Timber Total	4,016.98	15.90%	2,008,490	3.93%	500.00
<hr/>					
114. Market Area Total	25,271.37	100.00%	51,136,540	100.00%	2,023.50

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

02 Antelope

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	332,870,490	359,952,505	27,082,015	8.14%	8,372,720	5.62%
02. Recreational	10,870,270	11,219,105	348,835	3.21%	0	3.21%
03. Ag-Homesite Land, Ag-Res Dwelling	153,166,460	155,452,985	2,286,525	1.49%	302,305	1.30%
04. Total Residential (sum lines 1-3)	496,907,220	526,624,595	29,717,375	5.98%	8,675,025	4.23%
05. Commercial	225,930,785	258,319,300	32,388,515	14.34%	3,454,415	12.81%
06. Industrial	1,065,600	1,265,005	199,405	18.71%	0	18.71%
07. Total Commercial (sum lines 5-6)	226,996,385	259,584,305	32,587,920	14.36%	3,454,415	12.83%
08. Ag-Farmsite Land, Outbuildings	104,523,720	108,665,105	4,141,385	3.96%	6,915,985	-2.65%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	5,493,870	5,477,220	-16,650	-0.30%		
11. Total Non-Agland (sum lines 8-10)	110,017,590	114,142,325	4,124,735	3.75%	6,915,985	-2.54%
12. Irrigated	2,054,447,040	2,053,709,840	-737,200	-0.04%		
13. Dryland	324,892,120	326,767,980	1,875,860	0.58%		
14. Grassland	271,932,805	261,286,620	-10,646,185	-3.92%		
15. Wasteland	1,031,775	1,031,770	-5	0.00%		
16. Other Agland	6,985,950	8,374,440	1,388,490	19.88%		
17. Total Agricultural Land	2,659,289,690	2,651,170,650	-8,119,040	-0.31%		
18. Total Value of all Real Property (Locally Assessed)	3,493,210,885	3,551,521,875	58,310,990	1.67%	19,045,425	1.12%

2026 Assessment Survey for Antelope County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$198,083
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	No longer a separate levy
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,580
12.	Amount of last year's assessor's budget not used:
	\$9,770

B. Computer, Automation Information and GIS

1.	Administrative software:
	Converted to MIPS 4/1/2020
2.	CAMA software:
	Converted to MIPS 4/1/2020
3.	Personal Property software:
	Converted to MIPS 4/1/2020
4.	Are cadastral maps currently being used?
	No, the county utilizes GIS
5.	If so, who maintains the Cadastral Maps?
	NA
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	schneidergis.co/antelopecone
8.	Who maintains the GIS software and maps?
	Assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques are flown every six years
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	Schneider-Gis Beacon
3.	Other services:
	None

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Antelope County

1.	Valuation data collection done by:
	Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
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?
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.
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.
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.
5.	Describe the methodology used to determine the residential lot values?
	Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on sales and through local market information
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?
	All lots are treated the same, currently there is no difference.

2026 Commercial Assessment Survey for Antelope County

1.	Valuation data collection done by:
	Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Sales approach and cost approach as needed to verify value.
2a.	Describe the process used to determine the value of unique commercial properties.
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.
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?
	CAMA vendor tables are used.
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.
	Yes
5.	Describe the methodology used to determine the commercial lot values.
	Sales comparison

2026 Agricultural Assessment Survey for Antelope County

1.	Valuation data collection done by:
	Staff
2.	Describe the process used to determine and monitor market areas.
	Geological characteristics, soil capabilities and market area sales.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.
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?
	Currently feedlots are valued \$4,000/AC
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	WRP value is arrived at through analyzing surrounding counties sales. Through the analysis a flat value of \$1,050 is used.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A
	<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?
	N/A
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

Antelope County 3 Year Plan of Assessment 2025-2027 July 31, 2025

Introduction

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

General Description of the Value Base of Antelope County

Real Property

As reported in the 2025 Antelope County Abstract for Real Property filed by Assessor on March 19, 2025, Antelope County has a total count of:

Total Parcel Count: 7,858

The residential parcel count is approximately 36% of the total; the Commercial/Industrial parcel count is 8% of the total base. Agricultural parcels account for 56% of total parcel count. Agricultural land and improvements account for 84% of the total value of real property in the county.

Total Real Property Value (excluding centrally assessed): \$3,493,709,465

Personal Property

Total Personal Property Returns: 1,959

The total taxable value as reported \$176,396,412

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

Staff/Training

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

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

*These are only general duties described, as there are many more not listed.

Public Relations

Every year in October, County Government Day is held. The Assessor is an active educator in this process. Communication with the local newspapers and the use of advertisements also help in the education of the general public. Due to budgeting constraints, notices placed in newspapers have been decreased. Only notices that are required by statute are placed in area newspapers.

Notices to rural land owners have been sent out to have them come in to review their land use with the Assessor for accuracy. There has been good response from the property owners to the sales verification forms that are sent out to sellers and buyers on real estate transfers. A yearly manual of all public relation endeavors is kept in the office. Every year this manual is reviewed and analyzed with the expectation of improving our techniques in the future, and improving communication with the public. The assessor encourages property owners and all citizens to come to the office with questions and concerns. A new form was also created to mail to property owners prior to doing a physical inspection for the six year review. Property owners are asked to fill out any changes they may have made to the improvements, and give any other information that would be pertinent to their assessment. The office has received a lot of positive feedback from implementing the form.

Functions Performed

Other functions performed by the Assessor, but not limited to: Prepare annually and file the following Administrative Reports: County Abstract of Assessment for Real Property , County Abstract of Assessment for Personal Property , Assessor Survey, Methodology Report, Certification of Values to Political Subdivisions, School District Taxable Value Report, Sales information including rosters & annual Assessed Value Update w/Abstract, Certification of Taxes Levied Report, Homestead Exemption Tax Loss, Report of current values for properties owned by Board of Education Lands & Funds, Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper, Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased, Prepare the plan of assessment for the next 3 assessment years, and the Three Year Plan of Assessment. Tax roll corrections are also processed when needed. Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing. Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

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

ESRI Arc-GIS

As of 2004, property parcel information has been entered into the ESRI Arc-GIS computer program. This is kept current with land transfers processed, surveys, and daily visual inspection. In 2007 the services of GIS workshop were secured in an effort to improve our system. All rural and urban parcels are cut & labeled and are updated on a continuous basis. In 2016, GIS was utilized by cross-referencing with TerraScan to discover omitted farm property such as sheds, grain bins, etc. GIS Workshop Inc. was contracted to fly the county in the fall of 2015 to obtain new oblique photos of all rural improvements. The new oblique photos were delivered to the county in May 2016. These oblique photos were used to review all rural improvements, farm sites, and rural residential. In 2022, CRP questionnaires were mailed out to CRP program participants. CRP throughout the county was updated on GIS land use and in MIPS. Land use is reviewed as possible through new imagery. In 2019, due to flooding in the county, new imagery was available after recommendation by the assessor, to have the entire county flown to assess the damage to land and improvements. The imagery was also implemented to assess land use and land use changes. Annual review of land use is ongoing. Oblique imagery was completed in the fall of 2020, to assist with the completion of the 6 year review of the rural areas of the county. The county imported new imagery for 2024 on the GIS to update the current land use in 2025. In July 2025, the Assessor ended the contract with GWorks for our website maintenance and now has a new website with Schneider Geospatial. Our new website is: schneidergis.com/antelopecone

Policy & Procedure Manual

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

Property Record Cards

The property record cards contain all information required by regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. An aerial photo of the agricultural land is also included. Currently, all parcels are being audited by the office to make sure all have a scanned in copy of the last current deed registered. The property record cards are maintained through the CAMA system, MIPS. In the spring of 2020, the Assessor and Treasurer changed from Terrascan to MIPS for the CAMA system used within the offices. The assessor is currently researching options to digitize all paper file items of the property record cards from past years, as the office is running out of physical storage needed.

Homestead Exemptions

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1st through June 30th. As of June 30, 308 homestead exemptions were filed in the Antelope County Assessor's Office. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Assessor mails letters to all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Assessor works in conjunction with the Antelope County Veteran's Service Officer to ensure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to

filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

Personal Property

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

Centrally Assessed/Railroad Property

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

Permissive Exemptions

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

Levies

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

County Board of Equalization/TERC Appeals

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

Pick-Up Work

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

Real Property Assessment Requirements

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

2025-2027 – Residential

Elgin, Tilden, Oakdale, and Neligh residential were reviewed during 2023-2024 as part of the 6 year review. New additions to property or any changes is followed up by a physical onsite inspection of the property. New costing tables were implemented in all cities and villages in 2025. A complete revaluation was completed in Tilden, rural, acreages, Neligh, Brunswick, and Elgin in 2025. In 2026, a lot study will be conducted to determine if new lot values are necessary. Cities and villages will continue to be reviewed as needed while setting values and completion of any building permits or pick up work completed.

2025-2027 Commercial

Building permits, pickup work, and sale review will continue to be reviewed by Assessor. Neligh And Elgin commercial will be reviewed in 2025. Tilden, Oakdale, and rural commercial properties will be completed in 2025. This will be part of the 6 year review cycle. Photos and review of all measurements and improvements will be reviewed. Assessor is also reviewing the market areas of commercial properties, with the possibility of combining some.

2025-2027 Agricultural

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. With the completion of the new 2024 imagery, all land use will be reviewed in 2024-2025 to ensure all is correct for assessment. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made to values. Flooded crop ground will continue to be monitored every year, to monitor if water is draining or if continues to be to hold water. Hog confinements and turkey/bird confinements will be reviewed with possible reclassification of land use. New CRP/Land use letters will be sent out to all current owners of agricultural land, before December 31st. The letter requests any new or changing CRP contracts, or land use changes we may not be aware of (such as irrigation transfers). We have mailed this letter in prior years and have had positive feed back.

Conclusion

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

Kelly E. Mueller-Oltjenbruns
Antelope County Assessor