

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ANTELOPE COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Antelope County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Antelope County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kelly Mueller-Oltjenbruns, Antelope County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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.

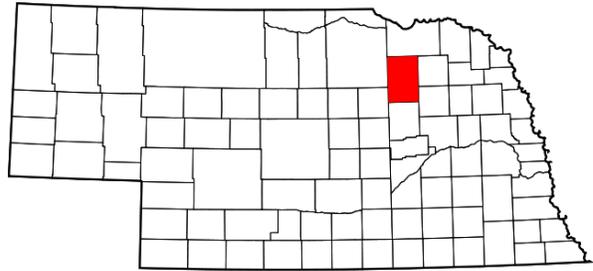
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

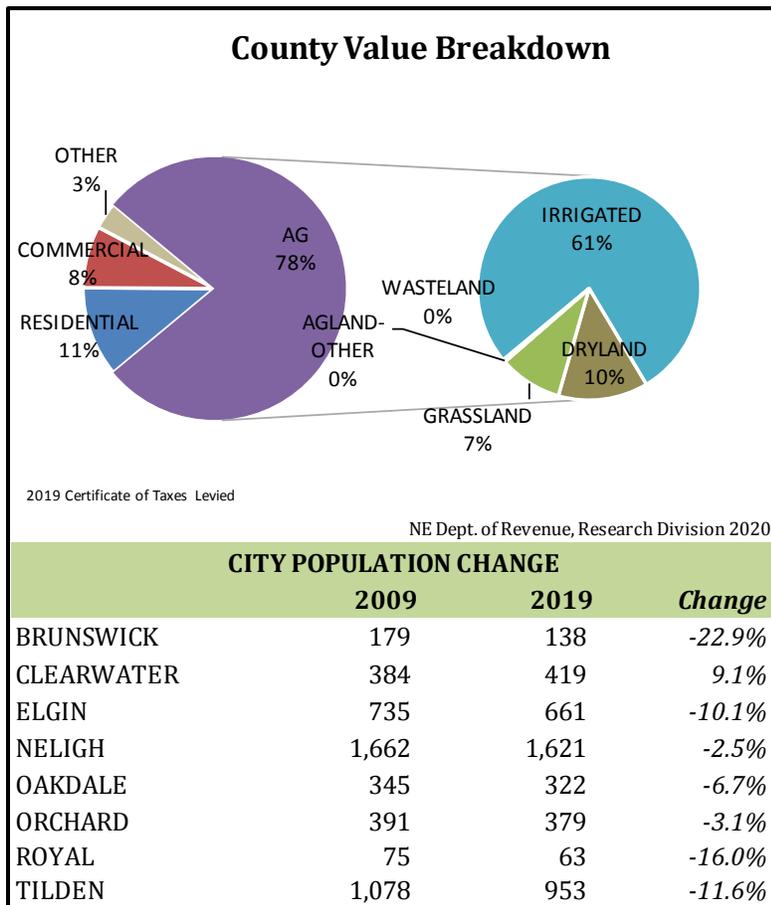
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 857 square miles, Antelope County has 6,366 residents, per the Census Bureau Quick Facts for 2018, a 5% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$80,586 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Antelope County are located in and around Neligh, the county seat. According to the latest information available from the U.S. Census Bureau, there are 230 employer establishments with total employment of 1,498.



Agricultural land contributes a large majority of the county's valuation base. Additionally, irrigated land makes up the majority of the land in the county. Antelope County is included in the Upper Elkhorn Natural Resources District (NRD). In value of sales by commodity group, Antelope County ranks fourth in both hogs and pigs and milk from cows (USDA AgCensus).

## **2020 Residential Correlation for Antelope County**

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### ***Assessment Actions***

For the 2020 assessment year the Antelope County Assessor and staff completed an inspection and review of Oakdale, Tilden, Elgin and Neligh. The county assessor also completed a lot study and revalued the lots in the towns that were reviewed for 2020. The county assessor also reviewed all sales through verification forms and on site reviews. The building permits were reviewed and completed along with all other pick-up work.

### ***Assessment Practice Review***

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

The Antelope County Assessor sends verification forms to the buyers and sellers of the sale transactions and the response is good. Later in the year the county assessor completes a drive by inspection to review the sold parcels for any changes to the property comparing the property characteristics to the current property record card. The usability percentage of the sales is acceptable when compared to the state average. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the residential class of property.

The valuation groups are represented in seven geographic locations. These were discussed with the county assessor to determine if it would be reasonable to consider Orchard and Clearwater as one valuation group having similar characteristics. At this time the county assessor prefers to leave them separate. These towns are on different main highways and Clearwater is closer to Neligh.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county assessor completed a reappraisal of the lots in the towns of Elgin, Oakdale, Tilden and Neligh for the 2020 assessment year, which will bring the land to building ratios closer in comparison of the other valuation groups.

The Antelope County Assessor has an established six-year inspection and review cycle which is being timely completed. The residential costing is dated 2011. The county will be converting to the MIPS Computer-Assisted Mass Appraisal (CAMA) system in the near future and plans are to update costing after the conversion. The county assessor has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

## 2020 Residential Correlation for Antelope County

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### *Description of Analysis*

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

Valuation Group	Description
1	Neligh and Elgin
5	Tilden
10	Oakdale
20	Brunswick
25	Orchard
30	Clearwater
35	Rural and Royal

The statistical profile for the residential class indicates 171 qualified sales, comprised of all seven valuation groups. Two of the three measures of central tendency are within the range, with the exception of the weighted mean. There are 24 sold parcels under \$15,000. The impact of these low dollar sales impacts the COD and PRD, causing them to be outside the acceptable parameters. All sold property greater than the \$15,000 have an acceptable COD and PRD.

ALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
Low \$ Ranges							
Less Than	5,000	6	245.96	235.98	219.82	34.57	107.35
Less Than	15,000	24	133.96	160.35	132.44	45.07	121.07
Less Than	30,000	47	109.42	131.88	109.03	37.74	120.96

Valuation Group 10 has a small sample size of 10 sales of which six were sales under \$6,000 and four sales are mobile homes. Hypothetical removal of six sales in Valuation Group 10,

## 2020 Residential Correlation for Antelope County

indicates a median of 99%. The COD and PRD are outside the acceptable parameters, indicating the statistics are not reliable for Valuation Group 10.

02 - Antelope COUNTY		PAD 2020 R&O Statistics 20				
<b>RESIDENTIAL IMPROVED</b>		<b>Type : Qual</b>				
Number of Sales :	10	Median :	115			COV
Total Sales Price :	166,500	Wgt. Mean :	103			STI
Total Adj. Sales Price :	166,500	Mean :	149			Avg.Abs.Dev
Total Assessed Value :	171,470					
Avg. Adj. Sales Price :	16,650	COD :	49.11			MAX Sales Ratio
Avg. Assessed Value :	17,147	PRD :	145.06			MIN Sales Ratio
<hr/>						
<b><u>PROPERTY TYPE *</u></b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	10	114.78	149.38	102.98	49.11	145.06
06						
07						
<b><u>SALE PRICE *</u></b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Less Than 5,000	2	275.82	275.82	205.20	42.67	134.42
Less Than 15,000	7	158.13	171.85	135.21	42.01	127.10
Less Than 30,000	8	136.92	164.60	127.78	46.49	128.82

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicates that the population changed in a similar manner to the sold parcels. Changes to the population (sold and unsold properties) and sales sample reflect the county assessor's assessment actions.

### ***Equalization and Quality of Assessment***

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 10 and 20 have an insufficient number of sales for measurement and analysis purposes, these valuation group areas are subject to the same appraisal techniques as the acceptable valuation groups and are believed to be at an acceptable level of value.

## 2020 Residential Correlation for Antelope County

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The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	92	94.89	96.73	91.12	14.51	106.16
5	12	93.43	95.32	89.81	13.23	106.14
10	10	114.78	149.38	102.98	49.11	145.06
20	7	92.36	100.12	92.76	17.06	107.93
25	18	95.20	111.96	87.36	33.32	128.16
30	11	99.00	110.65	77.48	36.54	142.81
35	21	92.92	95.10	94.80	25.05	100.32
<u>ALL</u>	171	95.19	102.14	91.01	22.18	112.23

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Antelope County is 95%.

## 2020 Commercial Correlation for Antelope County

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### *Assessment Actions*

The commercial class of property had minimal changes during the 2020 assessment year. The Antelope County Assessor had a contracted reappraisal completed in 2019. For 2020 the appraisal company completed maintenance and pick-up work for the current assessment year.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurately completed.

The Antelope County Assessor performs the same sales verification process for the commercial class of property that is completed for the residential class. The usability percentage of sales is acceptable when compared to the state average. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the commercial class of property.

The valuation groups are represented in seven geographic locations. These were discussed with the county assessor to determine if it would be reasonable to consider Orchard and Clearwater as one valuation group having similar characteristics. At this time the county assessor prefers to leave them separate each are located on different highways in the county and Clearwater is closest to Neligh

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot values were reviewed at the time of the reappraisal of the commercial class.

The Antelope County Assessor has an established six-year inspection and review cycle which is being timely completed. The county assessor has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

## 2020 Commercial Correlation for Antelope County

### *Description of Analysis*

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

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

The statistical profile indicates 21 qualified sales representing only four of the seven valuation groups. Valuation Group 1, Neligh the county seat, and has 12 of the sold parcels. The measures of central tendency are all within the acceptable range. The COD is within the IAAO recommended range, the PRD is slightly high, but is susceptible to the higher valued parcels. Review of the sales price substrata, shown below, does not show a clearly regressive pattern.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000	2	111.67	111.67	111.53	00.79	100.13
Less Than	30,000	4	111.67	117.38	121.71	13.21	96.44
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	21	97.34	102.11	97.00	15.07	105.27
Greater Than	14,999	19	95.24	101.11	96.91	15.32	104.33
Greater Than	29,999	17	95.24	98.52	96.28	13.59	102.33
<u>Incremental Ranges</u>							
0 TO	4,999						
5,000 TO	14,999	2	111.67	111.67	111.53	00.79	100.13
15,000 TO	29,999	2	123.08	123.08	124.27	23.25	99.04
30,000 TO	59,999	9	99.69	101.66	100.91	17.57	100.74
60,000 TO	99,999	2	103.61	103.61	104.72	08.08	98.94
100,000 TO	149,999	2	89.18	89.18	89.41	06.09	99.74
150,000 TO	249,999	2	91.25	91.25	91.06	06.67	100.21
250,000 TO	499,999	1	87.57	87.57	87.57	00.00	100.00
500,000 TO	999,999	1	104.34	104.34	104.34	00.00	100.00
1,000,000 +							
<u>ALL</u>		21	97.34	102.11	97.00	15.07	105.27

## 2020 Commercial Correlation for Antelope County

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Although the statistics support a level of value within the acceptable range, the sample is too small to accurately determine a defined level of value.

### *Equalization and Quality of Assessment*

Based on all relevant information and the current status of the six-year inspection and review cycle, along with the recent completion of a reappraisal in 2019, the values of the commercial class of property appear to be equalized and the quality of assessment adheres to the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	12	96.29	95.23	97.05	11.78	98.12
15	1	94.60	94.60	94.60	00.00	100.00
30	3	134.21	126.79	129.24	14.22	98.10
35	5	110.79	105.34	91.90	11.13	114.62
____ALL____	21	97.34	102.11	97.00	15.07	105.27

### *Level of Value*

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

## 2020 Agricultural Correlation for Antelope County

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### *Assessment Actions*

The County assessor completed an analysis of the sold parcels after the Land Capability Group (LCG) conversion was completed and implemented changes to both market areas. Market Area 1 warranted little change to irrigated and dryland values. The shift in the LCG's the county assessor decreased values in the dryland and grassland groups.

The flood in March of 2019 created a need to have the county flown to review the damage. The county assessor reviewed the flights and reviewed the improved sites to determine if buildings were damaged or completely gone. Reviews were also completed of the land for damage caused by the flood. The land was valued as wasteland and will be monitored each year to determine if the use is back to the original state and considered farmland.

All the pick-up work was completed timely.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the state sales file is timely and accurately completed.

The Antelope County Assessor performs the same sales verification process for the agricultural class of property that is completed for the residential class. The usability percentage is comparable to the state average. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the agricultural class.

Antelope County identifies two market areas. The areas are defined geographically utilizing the sold parcels to establish the boundaries. Discussion was held with the assessor concerning the identification of intensive use parcels, the county intends to identify the intensive use parcels for 2020. The County Assessor has worked diligently to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 83% of the enrolled acres.

Antelope County has an established six-year review and inspection cycle and is completing the review timely. The county assessor has a written valuation methodology on file for the completion.

### *Description of Analysis*

Antelope County is divided into two market areas. Market Area 1 is the north and west portion of the county that consists of moderately to steeply sloping soils as well as sandy and silty soils on uplands. Market Area 3 is the southeasterly portion of the county which has deep, gently sloping to steep, silty soils. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area.

## 2020 Agricultural Correlation for Antelope County

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The agricultural statistical sample consists of 78 agricultural sales. All three measures of central tendency are within the acceptable range with a spread two percentage points between all three demonstrating moderate support of each other. The statistical profile indicates that both market areas are within the acceptable parameters and supportive of each other.

Review of the Majority Land Use (MLU) of the irrigated, dry and grass with sufficient representation are within the acceptable range. The 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) supported the decreased value implemented by the county assessor. The irrigated and dryland values for both market areas decrease less than 1% and the grassland decreased approximately 5%.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the same statutory level.

A comparison of the Antelope County values with adjoining counties indicates that all values are comparable. The quality of the assessment of agricultural land in Antelope County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	40	70.09	70.54	67.58	12.24	104.38
1	34	70.09	70.24	67.56	12.57	103.97
3	6	71.59	72.21	67.68	10.16	106.69
<u>Dry</u>						
County	6	71.13	72.26	72.44	02.60	99.75
1	3	70.60	71.85	71.18	01.77	100.94
3	3	71.65	72.67	72.97	02.93	99.59
<u>Grass</u>						
County	15	70.16	71.34	71.73	13.53	99.46
1	12	71.77	73.33	74.65	14.03	98.23
3	3	70.16	63.38	57.55	10.25	110.13
<u>ALL</u>	78	70.69	71.44	69.33	12.01	103.04

### *Level of Value*

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

## 2020 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Antelope County

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### Residential Real Property - Current

Number of Sales	171	Median	95.19
Total Sales Price	\$13,422,902	Mean	102.14
Total Adj. Sales Price	\$13,422,902	Wgt. Mean	91.01
Total Assessed Value	\$12,215,770	Average Assessed Value of the Base	\$67,929
Avg. Adj. Sales Price	\$78,497	Avg. Assessed Value	\$71,437

### Confidence Interval - Current

95% Median C.I	92.05 to 98.11
95% Wgt. Mean C.I	87.50 to 94.52
95% Mean C.I	95.77 to 108.51
% of Value of the Class of all Real Property Value in the County	7.63
% of Records Sold in the Study Period	6.47
% of Value Sold in the Study Period	6.80

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	159	96	96.24
2018	113	95	95.29
2017	119	94	94.09
2016	120	97	96.88

## 2020 Commission Summary for Antelope County

### Commercial Real Property - Current

Number of Sales	21	Median	97.34
Total Sales Price	\$2,136,100	Mean	102.11
Total Adj. Sales Price	\$2,136,100	Wgt. Mean	97.00
Total Assessed Value	\$2,071,930	Average Assessed Value of the Base	\$317,255
Avg. Adj. Sales Price	\$101,719	Avg. Assessed Value	\$98,663

### Confidence Interval - Current

95% Median C.I	89.56 to 111.97
95% Wgt. Mean C.I	89.73 to 104.27
95% Mean C.I	93.25 to 110.97
% of Value of the Class of all Real Property Value in the County	7.96
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	1.11

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	23	100	97.44
2018	14	100	95.98
2017	17	0	76.17
2016	19	100	76.17

**02 Antelope  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 171  
 Total Sales Price : 13,422,902  
 Total Adj. Sales Price : 13,422,902  
 Total Assessed Value : 12,215,770  
 Avg. Adj. Sales Price : 78,497  
 Avg. Assessed Value : 71,437

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 102  
 COD : 22.18  
 PRD : 112.23

COV : 41.58  
 STD : 42.47  
 Avg. Abs. Dev : 21.11  
 MAX Sales Ratio : 393.50  
 MIN Sales Ratio : 33.79

95% Median C.I. : 92.05 to 98.11  
 95% Wgt. Mean C.I. : 87.50 to 94.52  
 95% Mean C.I. : 95.77 to 108.51

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	19	98.15	98.99	91.65	14.46	108.01	45.77	158.13	89.15 to 110.80	114,955	105,356
01-JAN-18 To 31-MAR-18	18	98.26	100.48	95.63	11.35	105.07	68.50	170.50	91.40 to 102.48	63,833	61,047
01-APR-18 To 30-JUN-18	24	88.39	93.30	87.95	14.14	106.08	61.57	153.84	85.21 to 104.00	63,563	55,900
01-JUL-18 To 30-SEP-18	21	97.71	104.54	90.50	21.74	115.51	63.71	211.50	84.22 to 100.82	73,583	66,593
01-OCT-18 To 31-DEC-18	26	95.38	109.91	99.38	28.87	110.60	61.91	303.82	89.50 to 101.84	94,228	93,643
01-JAN-19 To 31-MAR-19	14	92.72	100.83	84.33	22.68	119.57	61.72	161.30	75.25 to 138.20	68,140	57,464
01-APR-19 To 30-JUN-19	20	95.34	117.12	89.00	43.42	131.60	33.79	393.50	79.44 to 106.75	62,779	55,871
01-JUL-19 To 30-SEP-19	29	92.80	94.17	85.54	18.16	110.09	42.62	226.25	82.27 to 99.00	81,364	69,602
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	82	96.49	99.07	91.20	16.02	108.63	45.77	211.50	89.42 to 99.03	78,096	71,228
01-OCT-18 To 30-SEP-19	89	94.49	104.97	90.83	27.74	115.57	33.79	393.50	89.53 to 98.65	78,865	71,630
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	89	95.49	102.26	94.06	20.13	108.72	61.57	303.82	89.50 to 99.03	74,940	70,490
<u>ALL</u>	171	95.19	102.14	91.01	22.18	112.23	33.79	393.50	92.05 to 98.11	78,497	71,437

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	92	94.89	96.73	91.12	14.51	106.16	61.57	277.60	89.50 to 98.41	78,575	71,594
5	12	93.43	95.32	89.81	13.23	106.14	70.60	153.84	84.12 to 99.53	85,505	76,789
10	10	114.78	149.38	102.98	49.11	145.06	74.50	393.50	79.20 to 190.90	16,650	17,147
20	7	92.36	100.12	92.76	17.06	107.93	69.88	153.55	69.88 to 153.55	51,500	47,770
25	18	95.20	111.96	87.36	33.32	128.16	45.77	303.82	86.02 to 103.24	62,136	54,281
30	11	99.00	110.65	77.48	36.54	142.81	61.72	226.25	63.71 to 211.50	60,091	46,560
35	21	92.92	95.10	94.80	25.05	100.32	33.79	209.30	79.44 to 102.61	136,261	129,171
<u>ALL</u>	171	95.19	102.14	91.01	22.18	112.23	33.79	393.50	92.05 to 98.11	78,497	71,437

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	171	95.19	102.14	91.01	22.18	112.23	33.79	393.50	92.05 to 98.11	78,497	71,437
06											
07											
<u>ALL</u>	171	95.19	102.14	91.01	22.18	112.23	33.79	393.50	92.05 to 98.11	78,497	71,437

**02 Antelope  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 171  
 Total Sales Price : 13,422,902  
 Total Adj. Sales Price : 13,422,902  
 Total Assessed Value : 12,215,770  
 Avg. Adj. Sales Price : 78,497  
 Avg. Assessed Value : 71,437

MEDIAN : 95  
 WGT. MEAN : 91  
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 COD : 22.18  
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 Avg. Abs. Dev : 21.11  
 MAX Sales Ratio : 393.50  
 MIN Sales Ratio : 33.79

95% Median C.I. : 92.05 to 98.11  
 95% Wgt. Mean C.I. : 87.50 to 94.52  
 95% Mean C.I. : 95.77 to 108.51

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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
<b>Low \$ Ranges</b>											
Less Than 5,000	6	245.96	235.98	219.82	34.57	107.35	68.50	393.50	68.50 to 393.50	1,867	4,103
Less Than 15,000	24	133.96	160.35	132.44	45.07	121.07	68.50	393.50	103.24 to 190.90	6,602	8,744
Less Than 30,000	47	109.42	131.88	109.03	37.74	120.96	64.52	393.50	97.50 to 118.60	13,771	15,015
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	165	94.90	97.28	90.90	17.31	107.02	33.79	277.60	91.40 to 97.50	81,283	73,886
Greater Than 14,999	147	92.93	92.64	90.51	14.05	102.35	33.79	209.30	89.42 to 95.77	90,234	81,673
Greater Than 29,999	124	91.61	90.87	90.09	13.36	100.87	33.79	209.30	88.20 to 95.19	103,030	92,823
<b>Incremental Ranges</b>											
0 TO 4,999	6	245.96	235.98	219.82	34.57	107.35	68.50	393.50	68.50 to 393.50	1,867	4,103
5,000 TO 14,999	18	114.70	135.14	125.80	32.02	107.42	79.20	277.60	98.31 to 161.30	8,181	10,291
15,000 TO 29,999	23	97.50	102.18	101.45	16.46	100.72	64.52	153.84	92.92 to 110.55	21,251	21,558
30,000 TO 59,999	35	98.51	94.31	92.64	16.64	101.80	33.79	209.30	87.06 to 100.08	43,514	40,312
60,000 TO 99,999	38	93.46	91.37	90.89	10.59	100.53	61.91	110.89	86.70 to 99.58	74,015	67,269
100,000 TO 149,999	28	86.78	85.78	85.30	11.25	100.56	42.62	114.67	83.85 to 93.17	127,044	108,372
150,000 TO 249,999	18	89.44	87.82	88.01	10.17	99.78	63.71	108.34	81.00 to 95.39	179,778	158,217
250,000 TO 499,999	5	96.24	102.59	100.83	15.16	101.75	80.07	147.55	N/A	329,380	332,118
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	171	95.19	102.14	91.01	22.18	112.23	33.79	393.50	92.05 to 98.11	78,497	71,437

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	115	COV :	63.09	95% Median C.I. :	79.20 to 190.90
Total Sales Price :	166,500	Wgt. Mean :	103	STD :	94.24	95% Wgt. Mean C.I. :	80.28 to 125.69
Total Adj. Sales Price :	166,500	Mean :	149	Avg. Abs. Dev :	56.37	95% Mean C.I. :	81.97 to 216.79
Total Assessed Value :	171,470						
Avg. Adj. Sales Price :	16,650	COD :	49.11	MAX Sales Ratio :	393.50		
Avg. Assessed Value :	17,147	PRD :	145.06	MIN Sales Ratio :	74.50		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	2	135.99	135.99	121.23	16.28	112.18	113.85	158.13	N/A	12,000	14,548
01/01/2018 To 03/31/2018	2	136.49	136.49	108.67	24.92	125.60	102.48	170.50	N/A	33,000	35,860
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	4	135.05	184.53	89.91	79.73	205.24	74.50	393.50	N/A	15,000	13,486
07/01/2019 To 09/30/2019	2	105.35	105.35	101.27	09.82	104.03	95.00	115.70	N/A	8,250	8,355
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	4	135.99	136.24	112.02	20.65	121.62	102.48	170.50	N/A	22,500	25,204
10/01/2018 To 09/30/2019	6	105.35	158.13	92.36	71.41	171.21	74.50	393.50	74.50 to 393.50	12,750	11,776
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	2	136.49	136.49	108.67	24.92	125.60	102.48	170.50	N/A	33,000	35,860

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	10	114.78	149.38	102.98	49.11	145.06	74.50	393.50	79.20 to 190.90	16,650	17,147

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	115	COV :	63.09	95% Median C.I. :	79.20 to 190.90
Total Sales Price :	166,500	Wgt. Mean :	103	STD :	94.24	95% Wgt. Mean C.I. :	80.28 to 125.69
Total Adj. Sales Price :	166,500	Mean :	149	Avg. Abs. Dev :	56.37	95% Mean C.I. :	81.97 to 216.79
Total Assessed Value :	171,470						
Avg. Adj. Sales Price :	16,650	COD :	49.11	MAX Sales Ratio :	393.50		
Avg. Assessed Value :	17,147	PRD :	145.06	MIN Sales Ratio :	74.50		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	114.78	149.38	102.98	49.11	145.06	74.50	393.50	79.20 to 190.90	16,650	17,147
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	2	275.82	275.82	205.20	42.67	134.42	158.13	393.50	N/A	2,500	5,130
Less Than 15,000	7	158.13	171.85	135.21	42.01	127.10	79.20	393.50	79.20 to 393.50	5,357	7,244
Less Than 30,000	8	136.92	164.60	127.78	46.49	128.82	79.20	393.50	79.20 to 393.50	7,188	9,184
__ Ranges Excl. Low \$ __											
Greater Than 4,999	8	108.17	117.77	99.82	27.71	117.98	74.50	190.90	74.50 to 190.90	20,188	20,151
Greater Than 15,000	3	102.48	96.94	93.62	12.80	103.55	74.50	113.85	N/A	43,000	40,255
Greater Than 30,000	2	88.49	88.49	89.90	15.81	98.43	74.50	102.48	N/A	54,500	48,998
__ Incremental Ranges __											
0 TO 4,999	2	275.82	275.82	205.20	42.67	134.42	158.13	393.50	N/A	2,500	5,130
5,000 TO 14,999	5	115.70	130.26	124.45	32.36	104.67	79.20	190.90	N/A	6,500	8,089
15,000 TO 29,999	1	113.85	113.85	113.85		100.00	113.85	113.85	N/A	20,000	22,770
30,000 TO 59,999	1	74.50	74.50	74.50		100.00	74.50	74.50	N/A	49,000	36,505
60,000 TO 99,999	1	102.48	102.48	102.48		100.00	102.48	102.48	N/A	60,000	61,490
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Increase	0%

What IF

**02 Antelope  
COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21  
 Total Sales Price : 2,136,100  
 Total Adj. Sales Price : 2,136,100  
 Total Assessed Value : 2,071,930  
 Avg. Adj. Sales Price : 101,719  
 Avg. Assessed Value : 98,663

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 15.07  
 PRD : 105.27

COV : 19.07  
 STD : 19.47  
 Avg. Abs. Dev : 14.67  
 MAX Sales Ratio : 151.70  
 MIN Sales Ratio : 73.37

95% Median C.I. : 89.56 to 111.97  
 95% Wgt. Mean C.I. : 89.73 to 104.27  
 95% Mean C.I. : 93.25 to 110.97

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	2	94.05	94.05	100.62	10.95	93.47	83.75	104.34	N/A	305,000	306,905
01-JAN-17 To 31-MAR-17	2	94.92	94.92	94.82	00.34	100.11	94.60	95.24	N/A	92,500	87,713
01-APR-17 To 30-JUN-17	2	101.06	101.06	92.64	11.38	109.09	89.56	112.55	N/A	19,050	17,648
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	92.21	92.21	92.21	00.00	100.00	92.21	92.21	N/A	53,500	49,335
01-JAN-18 To 31-MAR-18	1	107.23	107.23	107.23	00.00	100.00	107.23	107.23	N/A	52,000	55,760
01-APR-18 To 30-JUN-18	4	97.08	98.44	98.48	14.96	99.96	73.37	126.23	N/A	41,375	40,745
01-JUL-18 To 30-SEP-18	1	118.79	118.79	118.79	00.00	100.00	118.79	118.79	N/A	37,500	44,545
01-OCT-18 To 31-DEC-18	2	104.66	104.66	102.63	06.99	101.98	97.34	111.97	N/A	117,500	120,593
01-JAN-19 To 31-MAR-19	2	99.18	99.18	87.91	11.71	112.82	87.57	110.79	N/A	236,000	207,468
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	4	109.69	111.17	96.93	28.98	114.69	73.61	151.70	N/A	71,875	69,665
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	94.92	96.67	98.97	07.76	97.68	83.75	112.55	83.75 to 112.55	138,850	137,422
01-OCT-17 To 30-SEP-18	7	99.69	101.71	101.34	13.21	100.37	73.37	126.23	73.37 to 126.23	44,071	44,660
01-OCT-18 To 30-SEP-19	8	104.07	106.54	93.99	19.81	113.35	73.61	151.70	73.61 to 151.70	124,313	116,848
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	5	94.60	96.83	94.02	05.50	102.99	89.56	112.55	N/A	55,320	52,011
01-JAN-18 To 31-DEC-18	8	103.46	103.64	102.95	12.00	100.67	73.37	126.23	73.37 to 126.23	61,250	63,059
<u>ALL</u>	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	12	96.29	95.23	97.05	11.78	98.12	73.37	118.79	83.75 to 107.23	113,000	109,662
15	1	94.60	94.60	94.60	00.00	100.00	94.60	94.60	N/A	120,000	113,520
30	3	134.21	126.79	129.24	14.22	98.10	94.46	151.70	N/A	32,000	41,357
35	5	110.79	105.34	91.90	11.13	114.62	87.57	126.23	N/A	112,820	103,679
<u>ALL</u>	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663

**02 Antelope  
COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21  
 Total Sales Price : 2,136,100  
 Total Adj. Sales Price : 2,136,100  
 Total Assessed Value : 2,071,930  
 Avg. Adj. Sales Price : 101,719  
 Avg. Assessed Value : 98,663

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 15.07  
 PRD : 105.27

COV : 19.07  
 STD : 19.47  
 Avg. Abs. Dev : 14.67  
 MAX Sales Ratio : 151.70  
 MIN Sales Ratio : 73.37

95% Median C.I. : 89.56 to 111.97  
 95% Wgt. Mean C.I. : 89.73 to 104.27  
 95% Mean C.I. : 93.25 to 110.97

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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	20	98.52	102.84	99.62	15.13	103.23	73.37	151.70	92.21 to 111.97	83,555	83,238
04	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
<u>ALL</u>	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	111.67	111.67	111.53	00.79	100.13	110.79	112.55	N/A	6,050	6,748
Less Than 30,000	4	111.67	117.38	121.71	13.21	96.44	94.46	151.70	N/A	15,025	18,286
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663
Greater Than 14,999	19	95.24	101.11	96.91	15.32	104.33	73.37	151.70	87.57 to 111.97	111,789	108,339
Greater Than 29,999	17	95.24	98.52	96.28	13.59	102.33	73.37	134.21	85.16 to 111.97	122,118	117,576
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	111.67	111.67	111.53	00.79	100.13	110.79	112.55	N/A	6,050	6,748
15,000 TO 29,999	2	123.08	123.08	124.27	23.25	99.04	94.46	151.70	N/A	24,000	29,825
30,000 TO 59,999	9	99.69	101.66	100.91	17.57	100.74	73.37	134.21	73.61 to 126.23	46,833	47,262
60,000 TO 99,999	2	103.61	103.61	104.72	08.08	98.94	95.24	111.97	N/A	75,000	78,540
100,000 TO 149,999	2	89.18	89.18	89.41	06.09	99.74	83.75	94.60	N/A	115,000	102,825
150,000 TO 249,999	2	91.25	91.25	91.06	06.67	100.21	85.16	97.34	N/A	154,750	140,920
250,000 TO 499,999	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
500,000 TO 999,999	1	104.34	104.34	104.34	00.00	100.00	104.34	104.34	N/A	500,000	521,680
1,000,000 +											
<u>ALL</u>	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663

**02 Antelope**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 21  
 Total Sales Price : 2,136,100  
 Total Adj. Sales Price : 2,136,100  
 Total Assessed Value : 2,071,930  
 Avg. Adj. Sales Price : 101,719  
 Avg. Assessed Value : 98,663

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 15.07  
 PRD : 105.27

COV : 19.07  
 STD : 19.47  
 Avg. Abs. Dev : 14.67  
 MAX Sales Ratio : 151.70  
 MIN Sales Ratio : 73.37

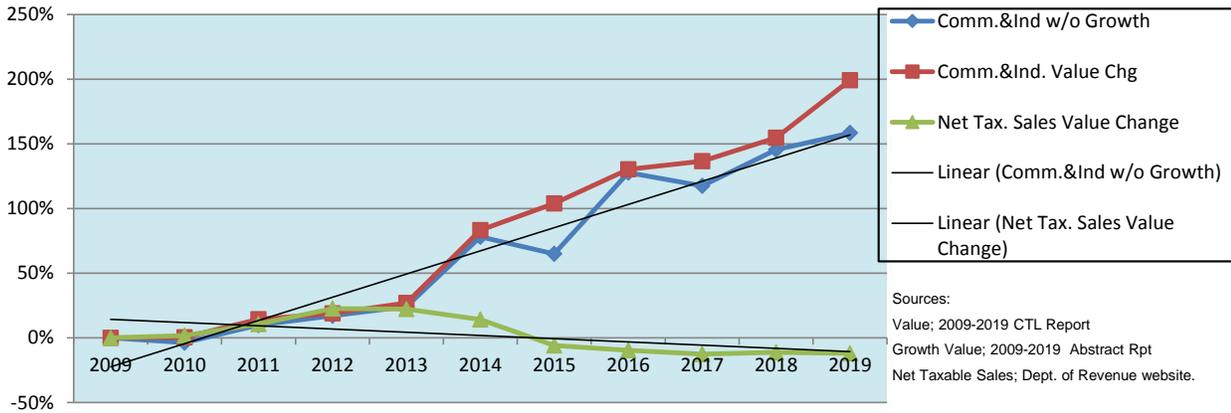
95% Median C.I. : 89.56 to 111.97  
 95% Wgt. Mean C.I. : 89.73 to 104.27  
 95% Mean C.I. : 93.25 to 110.97

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	91.25	91.25	91.06	06.67	100.21	85.16	97.34	N/A	154,750	140,920
326	1	73.61	73.61	73.61	00.00	100.00	73.61	73.61	N/A	55,000	40,485
337	1	112.55	112.55	112.55	00.00	100.00	112.55	112.55	N/A	5,100	5,740
343	1	83.75	83.75	83.75	00.00	100.00	83.75	83.75	N/A	110,000	92,130
344	2	126.50	126.50	127.44	06.09	99.26	118.79	134.21	N/A	42,750	54,483
346	1	110.79	110.79	110.79	00.00	100.00	110.79	110.79	N/A	7,000	7,755
350	1	151.70	151.70	151.70	00.00	100.00	151.70	151.70	N/A	25,000	37,925
353	1	111.97	111.97	111.97	00.00	100.00	111.97	111.97	N/A	85,000	95,175
386	1	94.60	94.60	94.60	00.00	100.00	94.60	94.60	N/A	120,000	113,520
391	2	99.79	99.79	103.29	04.56	96.61	95.24	104.34	N/A	282,500	291,793
406	1	73.37	73.37	73.37	00.00	100.00	73.37	73.37	N/A	57,500	42,185
426	1	99.69	99.69	99.69	00.00	100.00	99.69	99.69	N/A	31,000	30,905
442	1	89.56	89.56	89.56	00.00	100.00	89.56	89.56	N/A	33,000	29,555
444	1	107.23	107.23	107.23	00.00	100.00	107.23	107.23	N/A	52,000	55,760
471	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
523	1	92.21	92.21	92.21	00.00	100.00	92.21	92.21	N/A	53,500	49,335
531	1	126.23	126.23	126.23	00.00	100.00	126.23	126.23	N/A	54,000	68,165
555	1	94.46	94.46	94.46	00.00	100.00	94.46	94.46	N/A	23,000	21,725
<u>    </u> ALL <u>    </u>	21	97.34	102.11	97.00	15.07	105.27	73.37	151.70	89.56 to 111.97	101,719	98,663

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 58,012,285	\$ 4,165,085		\$ 53,847,200	--	\$ 39,112,158	--
2009	\$ 59,804,665	\$ -	0.00%	\$ 59,804,665	--	\$ 39,547,619	--
2010	\$ 60,024,750	\$ 2,424,270	4.04%	\$ 57,600,480	-3.69%	\$ 40,229,485	1.72%
2011	\$ 68,371,620	\$ 2,651,725	3.88%	\$ 65,719,895	9.49%	\$ 43,730,478	8.70%
2012	\$ 71,051,375	\$ 1,015,055	1.43%	\$ 70,036,320	2.43%	\$ 48,481,182	10.86%
2013	\$ 75,867,140	\$ 1,599,110	2.11%	\$ 74,268,030	4.53%	\$ 48,376,376	-0.22%
2014	\$ 109,601,445	\$ 3,068,925	2.80%	\$ 106,532,520	40.42%	\$ 45,131,579	-6.71%
2015	\$ 121,949,000	\$ 23,258,230	19.07%	\$ 98,690,770	-9.95%	\$ 37,242,477	-17.48%
2016	\$ 137,752,530	\$ 1,580,475	1.15%	\$ 136,172,055	11.66%	\$ 35,739,054	-4.04%
2017	\$ 141,481,455	\$ 11,402,820	8.06%	\$ 130,078,635	-5.57%	\$ 34,578,675	-3.25%
2018	\$ 152,289,370	\$ 5,492,075	3.61%	\$ 146,797,295	3.76%	\$ 35,115,656	1.55%
2019	\$ 178,922,370	\$ 24,433,300	13.66%	\$ 154,489,070	1.44%	\$ 34,764,892	-1.00%
<b>Ann %chg</b>	11.58%			<b>Average</b>	<b>5.45%</b>	-1.28%	<b>-0.98%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-3.69%	0.37%	1.72%
2011	9.89%	14.32%	10.58%
2012	17.11%	18.81%	22.59%
2013	24.18%	26.86%	22.32%
2014	78.13%	83.27%	14.12%
2015	65.02%	103.91%	-5.83%
2016	127.69%	130.34%	-9.63%
2017	117.51%	136.57%	-12.56%
2018	145.46%	154.64%	-11.21%
2019	158.32%	199.18%	-12.09%

County Number	2
County Name	Antelope

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 78  
Total Sales Price : 67,574,891  
Total Adj. Sales Price : 67,574,891  
Total Assessed Value : 46,849,630  
Avg. Adj. Sales Price : 866,345  
Avg. Assessed Value : 600,636

MEDIAN : 71  
WGT. MEAN : 69  
MEAN : 71  
COD : 12.01  
PRD : 103.04

COV : 15.87  
STD : 11.34  
Avg. Abs. Dev : 08.49  
MAX Sales Ratio : 102.15  
MIN Sales Ratio : 46.70

95% Median C.I. : 68.55 to 74.63  
95% Wgt. Mean C.I. : 66.32 to 72.34  
95% Mean C.I. : 68.92 to 73.96

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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-16 To 31-DEC-16	4	80.74	84.60	82.10	12.05	103.05	74.77	102.15	N/A	1,019,891	837,375
01-JAN-17 To 31-MAR-17	5	74.77	76.59	74.97	08.41	102.16	65.33	91.38	N/A	994,686	745,673
01-APR-17 To 30-JUN-17	7	69.43	69.77	70.12	04.75	99.50	63.77	76.38	63.77 to 76.38	974,632	683,444
01-JUL-17 To 30-SEP-17	1	54.77	54.77	54.77	00.00	100.00	54.77	54.77	N/A	1,256,000	687,910
01-OCT-17 To 31-DEC-17	6	75.60	74.29	70.24	04.95	105.77	62.26	79.84	62.26 to 79.84	842,237	591,557
01-JAN-18 To 31-MAR-18	17	65.38	66.31	62.09	16.95	106.80	46.70	93.67	53.71 to 76.40	1,180,608	733,030
01-APR-18 To 30-JUN-18	6	67.24	68.33	66.14	08.64	103.31	59.37	83.33	59.37 to 83.33	584,360	386,482
01-JUL-18 To 30-SEP-18	3	70.60	72.96	82.48	17.01	88.46	56.13	92.16	N/A	505,154	416,647
01-OCT-18 To 31-DEC-18	11	73.39	70.06	71.05	09.92	98.61	49.20	82.14	58.37 to 77.96	725,466	515,426
01-JAN-19 To 31-MAR-19	13	70.77	72.45	70.78	07.04	102.36	62.48	93.78	68.14 to 76.75	732,354	518,345
01-APR-19 To 30-JUN-19	5	72.37	78.69	82.65	12.39	95.21	67.95	95.00	N/A	559,475	462,379
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	17	74.63	74.38	73.26	10.16	101.53	54.77	102.15	65.62 to 78.44	1,007,730	738,228
01-OCT-17 To 30-SEP-18	32	67.24	68.81	64.95	14.96	105.94	46.70	93.67	61.15 to 75.04	942,043	611,865
01-OCT-18 To 30-SEP-19	29	70.84	72.62	72.52	09.43	100.14	49.20	95.00	68.77 to 76.33	699,935	507,589
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	19	74.35	72.20	70.42	07.92	102.53	54.77	91.38	65.62 to 76.38	952,909	671,038
01-JAN-18 To 31-DEC-18	37	67.45	68.29	65.61	14.60	104.08	46.70	93.67	61.31 to 72.29	893,840	586,487
<u>ALL</u>	78	70.69	71.44	69.33	12.01	103.04	46.70	102.15	68.55 to 74.63	866,345	600,636

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	62	70.72	71.44	69.19	12.10	103.25	46.70	102.15	68.14 to 74.77	827,663	572,645
3	16	70.47	71.43	69.78	11.69	102.36	49.20	93.67	61.31 to 76.33	1,016,235	709,101
<u>ALL</u>	78	70.69	71.44	69.33	12.01	103.04	46.70	102.15	68.55 to 74.63	866,345	600,636

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 78  
 Total Sales Price : 67,574,891  
 Total Adj. Sales Price : 67,574,891  
 Total Assessed Value : 46,849,630  
 Avg. Adj. Sales Price : 866,345  
 Avg. Assessed Value : 600,636

MEDIAN : 71  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 12.01  
 PRD : 103.04

COV : 15.87  
 STD : 11.34  
 Avg. Abs. Dev : 08.49  
 MAX Sales Ratio : 102.15  
 MIN Sales Ratio : 46.70

95% Median C.I. : 68.55 to 74.63  
 95% Wgt. Mean C.I. : 66.32 to 72.34  
 95% Mean C.I. : 68.92 to 73.96

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	52.72	52.72	52.72	00.00	100.00	52.72	52.72	N/A	2,400,000	1,265,315
1	1	52.72	52.72	52.72	00.00	100.00	52.72	52.72	N/A	2,400,000	1,265,315
<b>_____Dry_____</b>											
County	6	71.13	72.26	72.44	02.60	99.75	70.04	76.33	70.04 to 76.33	543,330	393,583
1	3	70.60	71.85	71.18	01.77	100.94	70.60	74.35	N/A	322,000	229,203
3	3	71.65	72.67	72.97	02.93	99.59	70.04	76.33	N/A	764,661	557,963
<b>_____Grass_____</b>											
County	12	72.47	73.44	74.98	13.73	97.95	53.71	93.78	62.29 to 83.33	327,951	245,910
1	11	74.77	73.74	75.18	13.96	98.08	53.71	93.78	59.37 to 91.89	343,764	258,443
3	1	70.16	70.16	70.16	00.00	100.00	70.16	70.16	N/A	154,000	108,045
<b>_____ALL_____</b>	<b>78</b>	<b>70.69</b>	<b>71.44</b>	<b>69.33</b>	<b>12.01</b>	<b>103.04</b>	<b>46.70</b>	<b>102.15</b>	<b>68.55 to 74.63</b>	<b>866,345</b>	<b>600,636</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	40	70.09	70.54	67.58	12.24	104.38	46.70	102.15	66.13 to 74.97	1,110,292	750,365
1	34	70.09	70.24	67.56	12.57	103.97	46.70	102.15	65.33 to 74.97	1,068,918	722,184
3	6	71.59	72.21	67.68	10.16	106.69	61.31	87.98	61.31 to 87.98	1,344,745	910,058
<b>_____Dry_____</b>											
County	6	71.13	72.26	72.44	02.60	99.75	70.04	76.33	70.04 to 76.33	543,330	393,583
1	3	70.60	71.85	71.18	01.77	100.94	70.60	74.35	N/A	322,000	229,203
3	3	71.65	72.67	72.97	02.93	99.59	70.04	76.33	N/A	764,661	557,963
<b>_____Grass_____</b>											
County	15	70.16	71.34	71.73	13.53	99.46	49.20	93.78	62.29 to 79.84	331,256	237,624
1	12	71.77	73.33	74.65	14.03	98.23	53.71	93.78	62.29 to 83.33	343,451	256,390
3	3	70.16	63.38	57.55	10.25	110.13	49.20	70.77	N/A	282,477	162,560
<b>_____ALL_____</b>	<b>78</b>	<b>70.69</b>	<b>71.44</b>	<b>69.33</b>	<b>12.01</b>	<b>103.04</b>	<b>46.70</b>	<b>102.15</b>	<b>68.55 to 74.63</b>	<b>866,345</b>	<b>600,636</b>

## Antelope County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4487
Holt	1	4400	4400	4300	4300	3398	4200	2562	2299	3990
Boone	2	5175	4540	4776	4630	4483	4662	4593	4490	4579
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Knox	2	3921	3778	3669	3623	3555	3465	3204	3060	3587
Pierce	1	6510	6310	5980	5830	5585	4925	4605	4335	5869
Madison	2	5189	5000	4646	4564	4343	4275	3517	2975	4452
Antelope	3	5762	5600	5358	5150	5100	4997	4942	4900	5149
Boone	1	5410	5400	5410	5399	4847	5170	5175	5174	5274
Madison	1	6944	6620	6175	5877	5550	5328	4302	3581	5281

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3100	3050	2765	2765	2450	2450	1860	1530	2662
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Boone	2	2078	1686	1459	1494	1400	1449	1281	1253	1479
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2075
Pierce	1	5445	5275	4955	4800	4640	4100	3816	3605	4779
Madison	2	4412	4142	3694	3616	3199	2982	2456	2026	3503
Antelope	3	4735	4741	4680	4649	4650	4595	3971	3349	4260
Boone	1	4860	4824	4760	4398	3937	4760	4757	4755	4770
Madison	1	5867	5692	5292	5027	4721	4491	3500	2683	4973

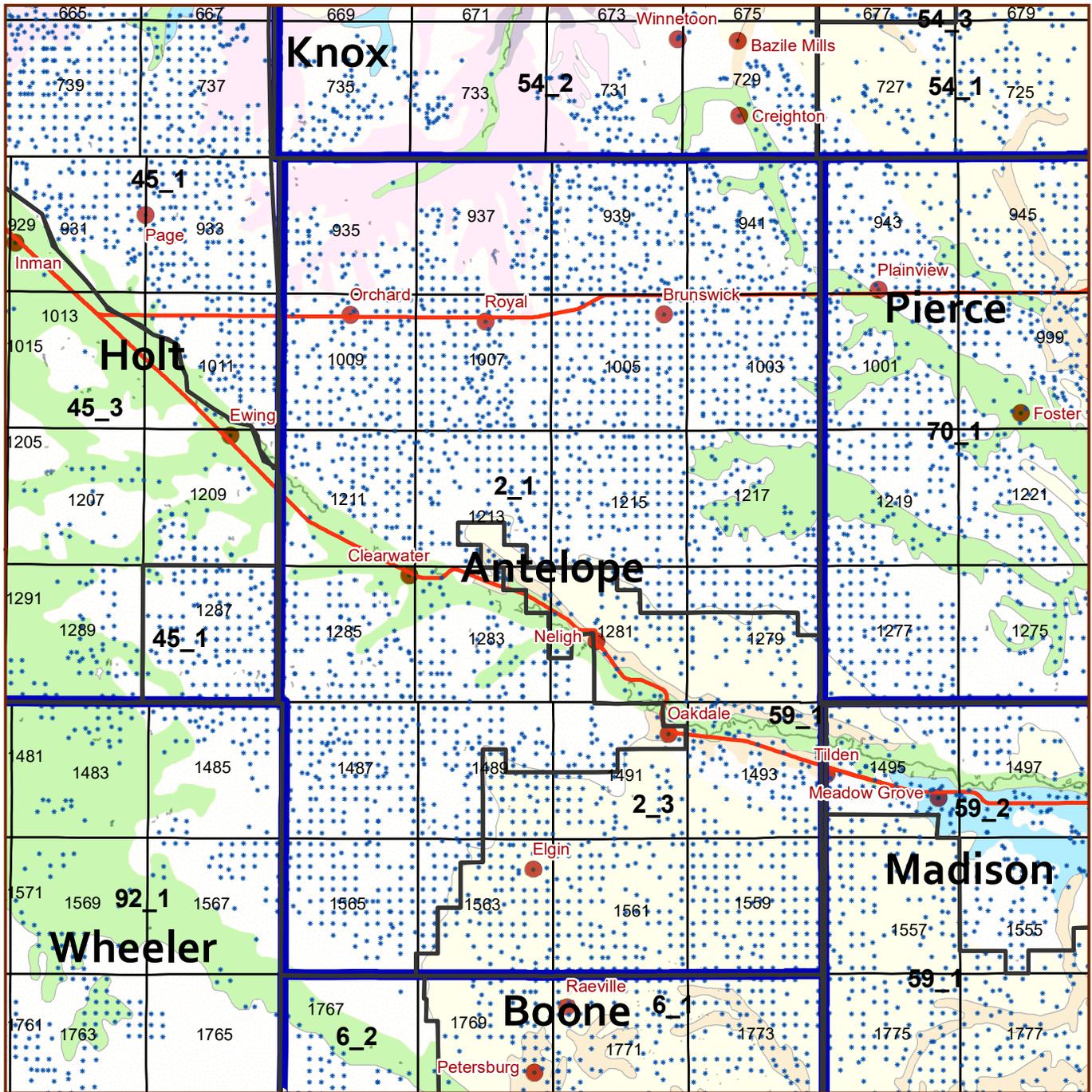
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1250	1225	1225	1210	1210	1200	1190	1190	1221
Holt	1	1439	1456	1422	1383	1333	1324	1311	1329	1381
Boone	2	972	960	963	1028	860	860	n/a	860	889
Wheeler	1	910	910	899	899	900	900	875	811	900
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Pierce	1	1900	2350	2270	2190	2090	2060	1860	1790	2058
Madison	2	1906	1795	1699	1625	1464	n/a	n/a	n/a	1787
Antelope	3	1525	1500	1475	1400	1375	1325	n/a	1275	1435
Boone	1	1553	1546	1527	1555	1166	1468	n/a	n/a	1545
Madison	1	2059	1951	1851	1780	1700	n/a	n/a	n/a	1925

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	1650	500	159
Holt	1	1408	500	250
Boone	2	1193	397	95
Wheeler	1	1707	n/a	818
Knox	2	1419	500	150
Pierce	1	3224	934	152
Madison	2	3493	650	153
Antelope	3	2800	500	128
Boone	1	2114	616	487
Madison	1	4010	694	150

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# ANTELOPE COUNTY



**Legend**

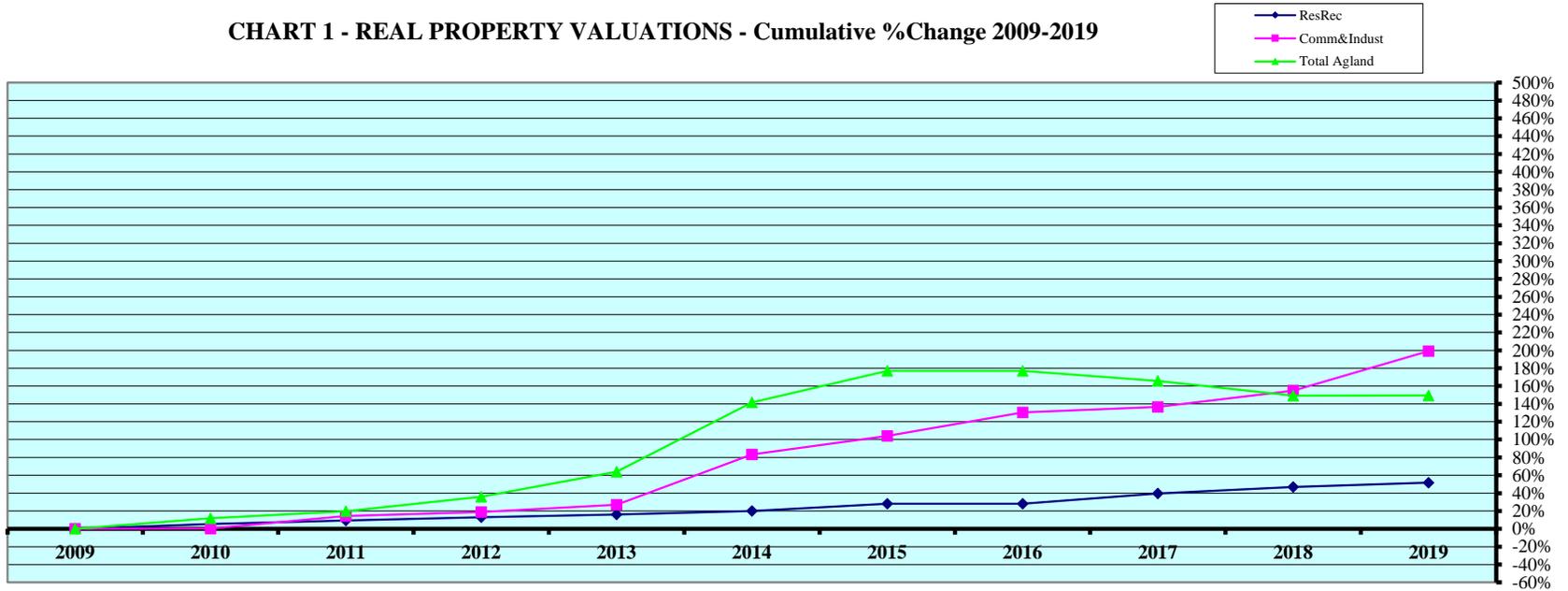
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	115,170,020	--	--	--	59,804,665	--	--	--	732,132,060	--	--	--
2010	121,367,625	6,197,605	5.38%	5.38%	60,024,750	220,085	0.37%	0.37%	819,066,330	86,934,270	11.87%	11.87%
2011	125,749,430	4,381,805	3.61%	9.19%	68,371,620	8,346,870	13.91%	14.32%	875,490,350	56,424,020	6.89%	19.58%
2012	129,999,500	4,250,070	3.38%	12.88%	71,051,375	2,679,755	3.92%	18.81%	995,884,045	120,393,695	13.75%	36.03%
2013	133,498,055	3,498,555	2.69%	15.91%	75,867,140	4,815,765	6.78%	26.86%	1,199,941,620	204,057,575	20.49%	63.90%
2014	138,144,140	4,646,085	3.48%	19.95%	109,601,445	33,734,305	44.46%	83.27%	1,769,226,465	569,284,845	47.44%	141.65%
2015	147,564,505	9,420,365	6.82%	28.13%	121,949,000	12,347,555	11.27%	103.91%	2,027,679,200	258,452,735	14.61%	176.96%
2016	147,544,545	-19,960	-0.01%	28.11%	137,752,530	15,803,530	12.96%	130.34%	2,027,461,270	-217,930	-0.01%	176.93%
2017	160,913,870	13,369,325	9.06%	39.72%	141,481,455	3,728,925	2.71%	136.57%	1,945,170,905	-82,290,365	-4.06%	165.69%
2018	169,253,080	8,339,210	5.18%	46.96%	152,289,370	10,807,915	7.64%	154.64%	1,824,818,390	-120,352,515	-6.19%	149.25%
2019	174,800,440	5,547,360	3.28%	51.78%	178,922,370	26,633,000	17.49%	199.18%	1,826,410,905	1,592,515	0.09%	149.46%

Rate Annual %chg: Residential & Recreational **4.26%**

Commercial & Industrial **11.58%**

Agricultural Land **9.57%**

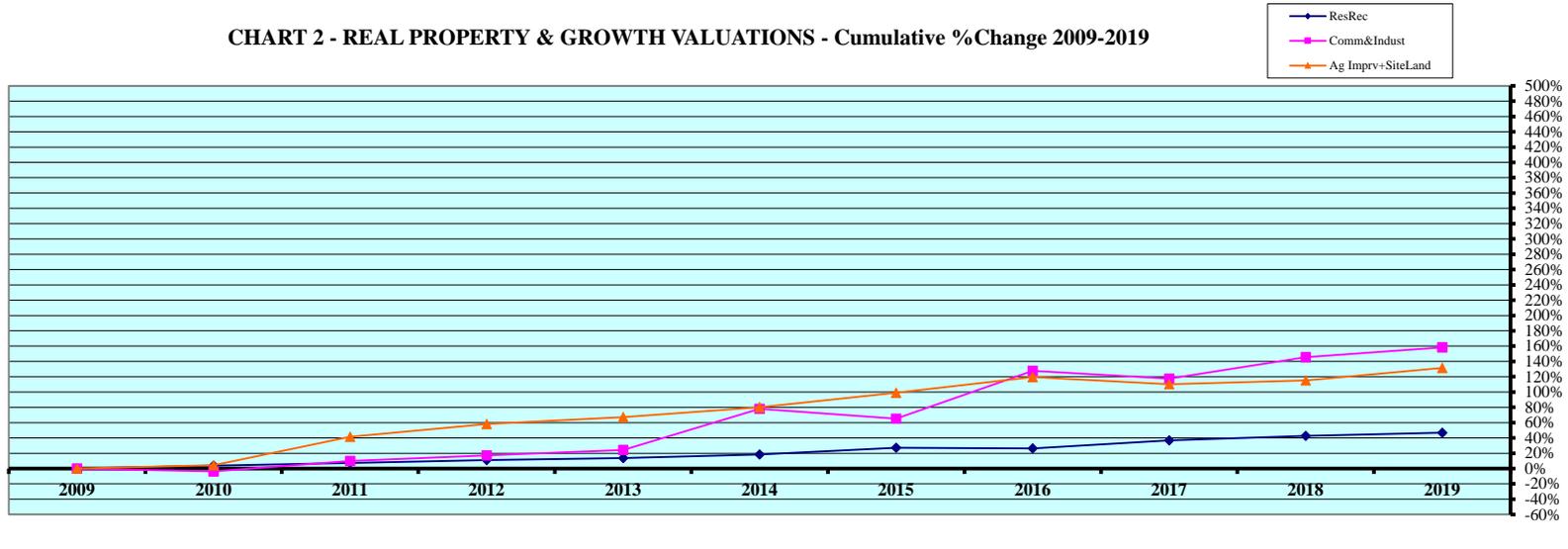
Cnty# **2**  
County **ANTELOPE**

**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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2009	115,170,020	530,005	0.46%	114,640,015	--	--	59,804,665	0	0.00%	59,804,665	--	--
2010	121,367,625	1,719,024	1.42%	119,648,601	3.89%	3.89%	60,024,750	2,424,270	4.04%	57,600,480	-3.69%	-3.69%
2011	125,749,430	2,282,155	1.81%	123,467,275	1.73%	7.20%	68,371,620	2,651,725	3.88%	65,719,895	9.49%	9.89%
2012	129,999,500	1,947,083	1.50%	128,052,417	1.83%	11.19%	71,051,375	1,015,055	1.43%	70,036,320	2.43%	17.11%
2013	133,498,055	2,331,354	1.75%	131,166,701	0.90%	13.89%	75,867,140	1,599,110	2.11%	74,268,030	4.53%	24.18%
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	18.47%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	78.13%
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	27.20%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	65.02%
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	26.44%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	127.69%
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	36.75%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	117.51%
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	42.72%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	145.46%
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	46.86%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	158.32%
Rate Ann%chg	4.26%				2.41%		11.58%				C & I w/o growth	5.45%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	46,153,620	23,024,825	69,178,445	6,780	0.01%	69,171,665	--	
2010	50,243,955	27,430,770	77,674,725	5,509,977	7.09%	72,164,748	4.32%	
2011	55,138,930	46,962,900	102,101,830	4,114,918	4.03%	97,986,912	26.15%	
2012	57,354,465	56,712,230	114,066,695	4,639,095	4.07%	109,427,600	7.17%	
2013	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	1.47%	
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	
Rate Ann%chg	6.41%	12.88%	8.97%		Ag Imprv+Site w/o growth		4.85%	

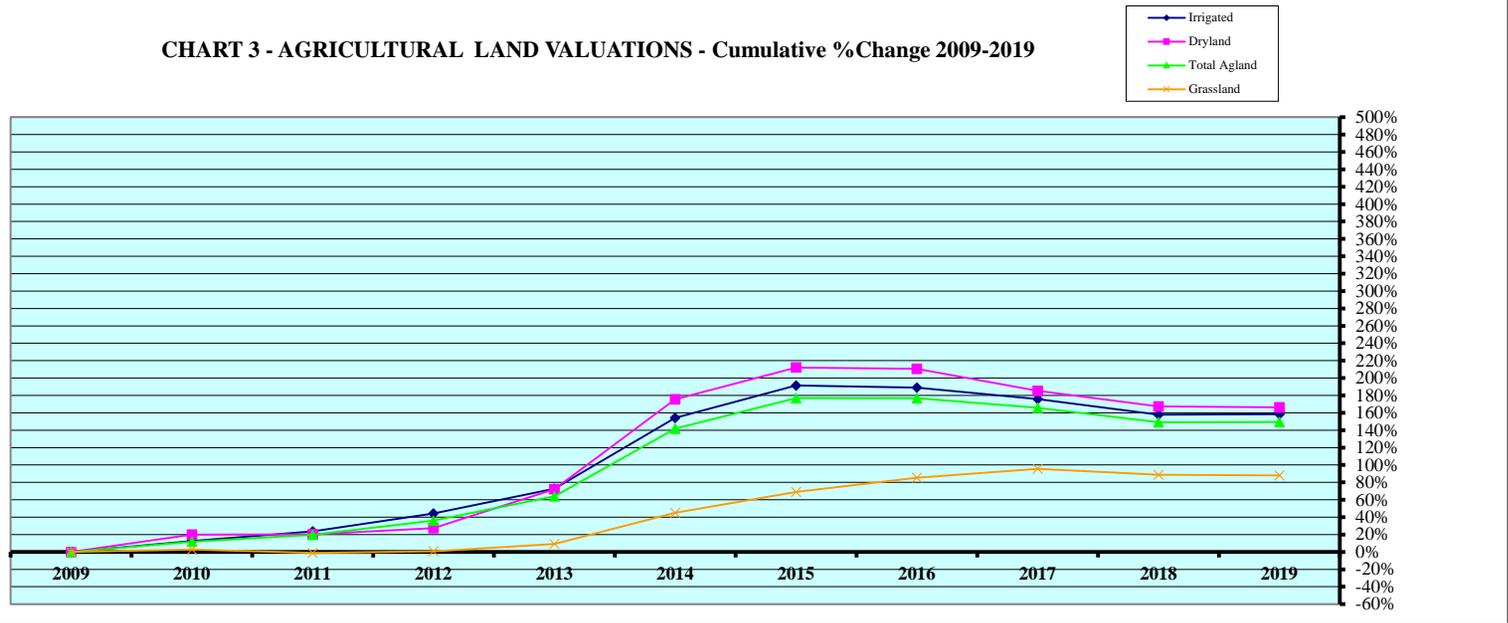
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 2  
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2020

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	547,406,865	--	--	--	89,265,425	--	--	--	88,937,830	--	--	--
2010	615,508,660	68,101,795	12.44%	12.44%	106,986,010	17,720,585	19.85%	19.85%	91,502,495	2,564,665	2.88%	2.88%
2011	676,092,515	60,583,855	9.84%	23.51%	107,274,920	288,910	0.27%	20.18%	87,923,365	-3,579,130	-3.91%	-1.14%
2012	788,691,415	112,598,900	16.65%	44.08%	113,768,950	6,494,030	6.05%	27.45%	89,582,305	1,658,940	1.89%	0.72%
2013	945,867,465	157,176,050	19.93%	72.79%	153,612,830	39,843,880	35.02%	72.09%	97,008,095	7,425,790	8.29%	9.07%
2014	1,391,084,160	445,216,695	47.07%	154.12%	245,832,205	92,219,375	60.03%	175.39%	128,859,020	31,850,925	32.83%	44.89%
2015	1,595,425,025	204,340,865	14.69%	191.45%	278,542,480	32,710,275	13.31%	212.04%	150,267,020	21,408,000	16.61%	68.96%
2016	1,582,353,705	-13,071,320	-0.82%	189.06%	277,139,740	-1,402,740	-0.50%	210.47%	164,750,990	14,483,970	9.64%	85.24%
2017	1,509,789,185	-72,564,520	-4.59%	175.81%	254,740,420	-22,399,320	-8.08%	185.37%	173,913,820	9,162,830	5.56%	95.55%
2018	1,411,772,110	-98,017,075	-6.49%	157.90%	238,570,135	-16,170,285	-6.35%	167.26%	167,901,350	-6,012,470	-3.46%	88.79%
2019	1,414,916,060	3,143,950	0.22%	158.48%	237,597,890	-972,245	-0.41%	166.17%	167,214,385	-686,965	-0.41%	88.01%

Rate Ann.%chg: Irrigated **9.96%** Dryland **10.28%** Grassland **6.52%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	524,645	--	--	--	5,997,295	--	--	--	732,132,060	--	--	--
2010	794,420	269,775	51.42%	51.42%	4,274,745	-1,722,550	-28.72%	-28.72%	819,066,330	86,934,270	11.87%	11.87%
2011	513,770	-280,650	-35.33%	-2.07%	3,685,780	-588,965	-13.78%	-38.54%	875,490,350	56,424,020	6.89%	19.58%
2012	488,595	-25,175	-4.90%	-6.87%	3,352,780	-333,000	-9.03%	-44.10%	995,884,045	120,393,695	13.75%	36.03%
2013	346,315	-142,280	-29.12%	-33.99%	3,106,915	-245,865	-7.33%	-48.19%	1,199,941,620	204,057,575	20.49%	63.90%
2014	347,530	1,215	0.35%	-33.76%	3,103,550	-3,365	-0.11%	-48.25%	1,769,226,465	569,284,845	47.44%	141.65%
2015	360,295	12,765	3.67%	-31.33%	3,084,380	-19,170	-0.62%	-48.57%	2,027,679,200	258,452,735	14.61%	176.96%
2016	372,930	12,635	3.51%	-28.92%	2,843,905	-240,475	-7.80%	-52.58%	2,027,461,270	-217,930	-0.01%	176.93%
2017	687,190	314,260	84.27%	30.98%	6,040,290	3,196,385	112.39%	0.72%	1,945,170,905	-82,290,365	-4.06%	165.69%
2018	674,420	-12,770	-1.86%	28.55%	5,900,375	-139,915	-2.32%	-1.62%	1,824,818,390	-120,352,515	-6.19%	149.25%
2019	673,295	-1,125	-0.17%	28.33%	6,009,275	108,900	1.85%	0.20%	1,826,410,905	1,592,515	0.09%	149.46%

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

Rate Ann.%chg: Total Agric Land **9.57%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	529,717,875	256,950	2,062			94,795,080	97,894	968			91,500,570	151,097	606		
2010	616,446,820	277,507	2,221	7.75%	7.75%	107,041,940	85,345	1,254	29.52%	29.52%	81,700,995	133,333	613	1.19%	1.19%
2011	670,015,155	283,316	2,365	6.46%	14.71%	109,063,190	85,150	1,281	2.12%	32.27%	89,688,965	135,300	663	8.18%	9.46%
2012	787,393,245	291,041	2,705	14.40%	31.23%	114,451,495	81,754	1,400	9.30%	44.57%	89,574,800	130,628	686	3.44%	13.24%
2013	942,840,235	296,196	3,183	17.66%	54.41%	154,496,665	80,302	1,924	37.43%	98.68%	97,239,960	127,646	762	11.09%	25.80%
2014	1,392,070,100	297,900	4,673	46.80%	126.67%	246,076,135	79,076	3,112	61.75%	270.69%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,594,074,195	298,823	5,335	14.16%	158.76%	281,377,805	78,388	3,590	15.35%	221.36%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,581,060,255	300,331	5,264	-1.31%	155.36%	278,220,760	76,884	3,619	0.81%	273.70%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,515,762,980	301,893	5,021	-4.63%	143.55%	254,997,775	75,398	3,382	-6.54%	249.26%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,412,180,160	301,946	4,677	-6.85%	126.86%	238,282,640	72,559	3,284	-2.90%	239.13%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,414,641,815	302,436	4,677	0.01%	126.89%	237,817,485	72,474	3,281	-0.08%	238.87%	167,183,410	129,675	1,289	-0.11%	112.90%

Rate Annual %chg Average Value/Acre: 8.54%

12.98%

7.85%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	514,595	2,254	228			5,043,870	10,088	500			721,571,990	518,283	1,392		
2010	817,015	2,626	311	36.31%	36.31%	12,935,265	16,808	770	53.92%	53.92%	818,942,035	515,619	1,588	14.08%	14.08%
2011	498,765	4,985	100	-67.85%	-56.18%	3,206,740	6,413	500	-35.03%	0.00%	872,472,815	515,165	1,694	6.63%	21.64%
2012	484,415	4,842	100	0.00%	-56.17%	3,088,810	6,178	500	0.00%	0.00%	994,992,765	514,442	1,934	14.20%	38.92%
2013	393,685	3,914	101	0.53%	-55.94%	2,878,965	5,758	500	0.00%	0.00%	1,197,849,510	513,815	2,331	20.53%	67.45%
2014	340,030	3,378	101	0.09%	-55.90%	2,847,970	5,696	500	0.00%	0.00%	1,769,873,365	513,533	3,446	47.84%	147.55%
2015	346,665	3,444	101	-0.01%	-55.91%	2,810,260	5,621	500	0.00%	0.00%	2,028,245,790	513,533	3,950	14.60%	183.69%
2016	360,730	3,584	101	0.00%	-55.91%	2,837,925	5,676	500	0.00%	0.00%	2,027,409,185	514,188	3,943	-0.17%	183.21%
2017	700,345	4,060	172	71.35%	-24.45%	6,095,245	6,763	901	80.26%	80.26%	1,951,909,395	515,474	3,787	-3.96%	171.98%
2018	674,235	4,068	166	-3.90%	-27.39%	5,935,705	6,628	895	-0.64%	79.10%	1,825,033,720	515,338	3,541	-6.48%	154.37%
2019	668,765	4,081	164	-1.13%	-28.22%	5,886,040	6,582	894	-0.13%	78.87%	1,826,197,515	515,248	3,544	0.08%	154.58%

2  
ANTELOPE

Rate Annual %chg Average Value/Acre: 9.79%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,685	ANTELOPE	119,697,814	8,323,638	11,370,929	167,967,530	178,191,660	730,710	6,832,910	1,826,410,905	85,911,515	77,338,585	0	2,482,776,196
cnty sector/value % of total value:		4.82%	0.34%	0.46%	6.77%	7.18%	0.03%	0.28%	73.56%	3.46%	3.12%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
138	BRUNSWICK	1,109,990	124,877	368,365	4,207,120	8,698,685	0	0	494,260	0	2,000	0	15,005,297
2.06%	%sector of county sector	0.93%	1.50%	3.24%	2.50%	4.88%			0.03%		0.00%		0.60%
	%sector of municipality	7.40%	0.83%	2.45%	28.04%	57.97%			3.29%		0.01%		100.00%
419	CLEARWATER	684,380	106,943	16,039	7,737,265	3,330,600	0	0	0	0	0	0	11,875,227
6.27%	%sector of county sector	0.57%	1.28%	0.14%	4.61%	1.87%							0.48%
	%sector of municipality	5.76%	0.90%	0.14%	65.15%	28.05%							100.00%
661	ELGIN	1,546,563	903,213	188,514	26,235,690	10,851,630	0	0	27,760	0	0	0	39,753,370
9.89%	%sector of county sector	1.29%	10.85%	1.66%	15.62%	6.09%			0.00%				1.60%
	%sector of municipality	3.89%	2.27%	0.47%	66.00%	27.30%			0.07%				100.00%
1,621	NELIGH	3,458,550	309,307	68,276	46,444,110	21,383,715	508,750	0	48,385	0	0	0	72,221,093
24.25%	%sector of county sector	2.89%	3.72%	0.60%	27.65%	12.00%	69.62%		0.00%				2.91%
	%sector of municipality	4.79%	0.43%	0.09%	64.31%	29.61%	0.70%		0.07%				100.00%
322	OAKDALE	248,856	368,992	82,179	3,421,055	355,830	0	0	105,060	0	0	0	4,581,972
4.82%	%sector of county sector	0.21%	4.43%	0.72%	2.04%	0.20%			0.01%				0.18%
	%sector of municipality	5.43%	8.05%	1.79%	74.66%	7.77%			2.29%				100.00%
379	ORCHARD	1,619,383	325,006	515,013	9,428,330	4,975,695	0	0	0	0	0	0	16,863,427
5.67%	%sector of county sector	1.35%	3.90%	4.53%	5.61%	2.79%							0.68%
	%sector of municipality	9.60%	1.93%	3.05%	55.91%	29.51%							100.00%
63	ROYAL	131,683	29,358	145,719	813,980	307,460	0	0	16,900	48,580	6,480	0	1,500,160
0.94%	%sector of county sector	0.11%	0.35%	1.28%	0.48%	0.17%			0.00%	0.06%	0.01%		0.06%
	%sector of municipality	8.78%	1.96%	9.71%	54.26%	20.50%			1.13%	3.24%	0.43%		100.00%
953	TILDEN	1,421,952	73,953	6,780	8,989,795	1,667,995	0	0	0	0	0	0	12,160,475
14.26%	%sector of county sector	1.19%	0.89%	0.06%	5.35%	0.94%							0.49%
	%sector of municipality	11.69%	0.61%	0.06%	73.93%	13.72%							100.00%
4,556	Total Municipalities	10,221,357	2,241,649	1,390,885	107,277,345	51,571,610	508,750	0	692,365	48,580	8,480	0	173,961,021
68.15%	%all municip.sectors of cnty	8.54%	26.93%	12.23%	63.87%	28.94%	69.62%		0.04%	0.06%	0.01%		7.01%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,227</b>	<b>Value : 2,352,357,085</b>	<b>Growth 11,987,694</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	298	1,209,550	2	16,325	57	525,845	357	1,751,720	
<b>02. Res Improve Land</b>	1,834	8,181,075	6	133,875	391	9,846,425	2,231	18,161,375	
<b>03. Res Improvements</b>	1,843	102,053,695	6	903,545	395	51,089,735	2,244	154,046,975	
<b>04. Res Total</b>	2,141	111,444,320	8	1,053,745	452	61,462,005	2,601	173,960,070	2,787,819
<b>% of Res Total</b>	82.31	64.06	0.31	0.61	17.38	35.33	35.99	7.40	23.26
<b>05. Com UnImp Land</b>	74	383,030	8	174,465	14	169,850	96	727,345	
<b>06. Com Improve Land</b>	379	2,608,005	12	216,755	53	3,583,255	444	6,408,015	
<b>07. Com Improvements</b>	386	52,013,875	13	2,436,825	90	124,611,040	489	179,061,740	
<b>08. Com Total</b>	460	55,004,910	21	2,828,045	104	128,364,145	585	186,197,100	6,185,390
<b>% of Com Total</b>	78.63	29.54	3.59	1.52	17.78	68.94	8.09	7.92	51.60
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	37,370	0	0	2	36,985	5	74,355	
<b>11. Ind Improvements</b>	3	471,380	0	0	2	437,405	5	908,785	
<b>12. Ind Total</b>	3	508,750	0	0	2	474,390	5	983,140	0
<b>% of Ind Total</b>	60.00	51.75	0.00	0.00	40.00	48.25	0.07	0.04	0.00
<b>13. Rec UnImp Land</b>	0	0	2	126,060	20	2,035,305	22	2,161,365	
<b>14. Rec Improve Land</b>	0	0	0	0	15	1,856,440	15	1,856,440	
<b>15. Rec Improvements</b>	0	0	1	9,880	19	1,549,775	20	1,559,655	
<b>16. Rec Total</b>	0	0	3	135,940	39	5,441,520	42	5,577,460	46,090
<b>% of Rec Total</b>	0.00	0.00	7.14	2.44	92.86	97.56	0.58	0.24	0.38
<b>Res &amp; Rec Total</b>	2,141	111,444,320	11	1,189,685	491	66,903,525	2,643	179,537,530	2,833,909
<b>% of Res &amp; Rec Total</b>	81.01	62.07	0.42	0.66	18.58	37.26	36.57	7.63	23.64
<b>Com &amp; Ind Total</b>	463	55,513,660	21	2,828,045	106	128,838,535	590	187,180,240	6,185,390
<b>% of Com &amp; Ind Total</b>	78.47	29.66	3.56	1.51	17.97	68.83	8.16	7.96	51.60
<b>17. Taxable Total</b>	2,604	166,957,980	32	4,017,730	597	195,742,060	3,233	366,717,770	9,019,299
<b>% of Taxable Total</b>	80.54	45.53	0.99	1.10	18.47	53.38	44.74	15.59	75.24

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	9,600	257,765	0	0	0
19. Commercial	6	311,515	4,067,960	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	1	9,600	257,765
19. Commercial	0	0	0	6	311,515	4,067,960
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				7	321,115	4,325,725

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	272	5	228	505

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	653,485	30	11,742,500	2,490	1,085,597,590	2,535	1,097,993,575
28. Ag-Improved Land	2	38,720	85	33,695,595	1,300	707,382,335	1,387	741,116,650
29. Ag Improvements	3	82,730	85	8,199,425	1,371	138,246,935	1,459	146,529,090

30. Ag Total					3,994	1,985,639,315
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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	15,000	70	71.00	1,065,000	
33. HomeSite Improvements	1	1.00	33,190	70	71.00	5,359,115	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	4	70.38	77,425	
36. FarmSite Improv Land	2	3.86	8,480	78	275.70	541,665	
37. FarmSite Improvements	2	0.00	49,540	61	0.00	2,840,310	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	203.02	0	
40. Other- Non Ag Use	0	0.00	0	0	174.46	79,995	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	90,000	6	6.00	90,000	
32. HomeSite Improv Land	751	785.64	11,835,150	822	857.64	12,915,150	
33. HomeSite Improvements	781	779.64	68,108,150	852	851.64	73,500,455	2,968,395
34. HomeSite Total				<b>858</b>	<b>863.64</b>	<b>86,505,605</b>	
35. FarmSite UnImp Land	210	696.78	1,374,650	215	768.16	1,454,075	
36. FarmSite Improv Land	1,226	4,561.50	9,241,635	1,306	4,841.06	9,791,780	
37. FarmSite Improvements	1,173	0.00	70,138,785	1,236	0.00	73,028,635	0
38. FarmSite Total				<b>1,451</b>	<b>5,609.22</b>	<b>84,274,490</b>	
39. Road & Ditches	0	10,332.40	0	0	10,535.42	0	
40. Other- Non Ag Use	0	1,990.21	920,890	0	2,164.67	1,000,885	
41. Total Section VI				<b>2,309</b>	<b>19,172.95</b>	<b>171,780,980</b>	<b>2,968,395</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.82	668,755	8	976.82	668,755

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	8,771.35	3.83%	41,444,735	4.03%	4,725.01
46. 1A	19,237.30	8.40%	90,896,415	8.84%	4,725.01
47. 2A1	1,180.68	0.52%	5,549,185	0.54%	4,699.99
48. 2A	113,707.90	49.62%	523,056,465	50.87%	4,600.00
49. 3A1	59,755.28	26.08%	271,887,335	26.44%	4,550.01
50. 3A	2,410.59	1.05%	10,968,230	1.07%	4,550.02
51. 4A1	6,387.39	2.79%	23,633,295	2.30%	3,699.99
52. 4A	17,700.09	7.72%	60,711,380	5.90%	3,430.00
53. Total	229,150.58	100.00%	1,028,147,040	100.00%	4,486.77
<b>Dry</b>					
54. 1D1	2,190.58	5.24%	6,790,770	6.10%	3,099.99
55. 1D	6,612.41	15.80%	20,168,205	18.11%	3,050.05
56. 2D1	1,397.02	3.34%	3,862,785	3.47%	2,765.02
57. 2D	19,235.23	45.97%	53,185,545	47.75%	2,765.01
58. 3D1	7,699.31	18.40%	18,863,805	16.94%	2,450.06
59. 3D	1,070.82	2.56%	2,623,585	2.36%	2,450.07
60. 4D1	959.51	2.29%	1,784,670	1.60%	1,859.98
61. 4D	2,675.63	6.39%	4,093,745	3.68%	1,530.01
62. Total	41,840.51	100.00%	111,373,110	100.00%	2,661.85
<b>Grass</b>					
63. 1G1	19,393.38	18.87%	23,674,870	19.31%	1,220.77
64. 1G	3,793.59	3.69%	4,530,410	3.69%	1,194.23
65. 2G1	35,735.80	34.78%	42,352,375	34.54%	1,185.15
66. 2G	9,317.65	9.07%	10,242,920	8.35%	1,099.30
67. 3G1	13,868.43	13.50%	16,910,860	13.79%	1,219.38
68. 3G	18,532.61	18.04%	22,459,525	18.32%	1,211.89
69. 4G1	312.18	0.30%	369,410	0.30%	1,183.32
70. 4G	1,795.63	1.75%	2,078,775	1.70%	1,157.69
71. Total	102,749.27	100.00%	122,619,145	100.00%	1,193.38
<b>Irrigated Total</b>					
Irrigated Total	229,150.58	59.93%	1,028,147,040	81.10%	4,486.77
<b>Dry Total</b>					
Dry Total	41,840.51	10.94%	111,373,110	8.79%	2,661.85
<b>Grass Total</b>					
Grass Total	102,749.27	26.87%	122,619,145	9.67%	1,193.38
72. Waste	2,838.19	0.74%	450,740	0.04%	158.81
73. Other	5,783.06	1.51%	5,131,480	0.40%	887.33
74. Exempt	3,404.29	0.89%	0	0.00%	0.00
75. Market Area Total	382,361.61	100.00%	1,267,721,515	100.00%	3,315.50

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,882.72	3.86%	16,611,480	4.32%	5,762.43
46. 1A	7,442.30	9.96%	41,676,875	10.83%	5,600.00
47. 2A1	4,369.54	5.85%	23,411,160	6.08%	5,357.81
48. 2A	30,870.85	41.30%	158,985,305	41.31%	5,150.01
49. 3A1	1,567.65	2.10%	7,995,025	2.08%	5,100.01
50. 3A	386.96	0.52%	1,933,785	0.50%	4,997.38
51. 4A1	19,698.54	26.36%	97,355,905	25.30%	4,942.29
52. 4A	7,524.35	10.07%	36,869,330	9.58%	4,900.00
53. Total	74,742.91	100.00%	384,838,865	100.00%	5,148.83
<b>Dry</b>					
54. 1D1	810.69	2.78%	3,838,250	3.09%	4,734.55
55. 1D	10,468.76	35.87%	49,627,335	39.92%	4,740.52
56. 2D1	1,875.13	6.43%	8,775,345	7.06%	4,679.86
57. 2D	1,411.13	4.84%	6,559,675	5.28%	4,648.53
58. 3D1	471.80	1.62%	2,193,910	1.76%	4,650.08
59. 3D	1,169.18	4.01%	5,372,095	4.32%	4,594.75
60. 4D1	7,229.31	24.77%	28,708,805	23.09%	3,971.17
61. 4D	5,748.66	19.70%	19,251,445	15.48%	3,348.86
62. Total	29,184.66	100.00%	124,326,860	100.00%	4,260.01
<b>Grass</b>					
63. 1G1	3,607.75	13.58%	4,661,015	13.01%	1,291.95
64. 1G	3,058.40	11.51%	3,705,925	10.35%	1,211.72
65. 2G1	3,793.82	14.28%	5,570,495	15.55%	1,468.31
66. 2G	15,221.28	57.28%	20,652,295	57.66%	1,356.80
67. 3G1	387.50	1.46%	515,715	1.44%	1,330.88
68. 3G	478.41	1.80%	678,240	1.89%	1,417.70
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	24.51	0.09%	30,635	0.09%	1,249.90
71. Total	26,571.67	100.00%	35,814,320	100.00%	1,347.84
<b>Irrigated Total</b>					
	74,742.91	56.19%	384,838,865	70.47%	5,148.83
<b>Dry Total</b>					
	29,184.66	21.94%	124,326,860	22.76%	4,260.01
<b>Grass Total</b>					
	26,571.67	19.97%	35,814,320	6.56%	1,347.84
72. Waste	1,698.03	1.28%	216,560	0.04%	127.54
73. Other	832.28	0.63%	940,215	0.17%	1,129.69
74. Exempt	487.26	0.37%	0	0.00%	0.00
75. Market Area Total	133,029.55	100.00%	546,136,820	100.00%	4,105.38

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	106.06	485,965	6,385.68	31,217,975	297,401.75	1,381,281,965	303,893.49	1,412,985,905
<b>77. Dry Land</b>	47.32	132,035	2,638.79	9,362,405	68,339.06	226,205,530	71,025.17	235,699,970
<b>78. Grass</b>	44.62	48,725	2,361.63	2,979,835	126,914.69	155,404,905	129,320.94	158,433,465
<b>79. Waste</b>	0.00	0	307.09	37,515	4,229.13	629,785	4,536.22	667,300
<b>80. Other</b>	0.00	0	152.56	76,280	6,462.78	5,995,415	6,615.34	6,071,695
<b>81. Exempt</b>	87.66	0	13.22	0	3,790.67	0	3,891.55	0
<b>82. Total</b>	<b>198.00</b>	<b>666,725</b>	<b>11,845.75</b>	<b>43,674,010</b>	<b>503,347.41</b>	<b>1,769,517,600</b>	<b>515,391.16</b>	<b>1,813,858,335</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	303,893.49	58.96%	1,412,985,905	77.90%	4,649.61
<b>Dry Land</b>	71,025.17	13.78%	235,699,970	12.99%	3,318.54
<b>Grass</b>	129,320.94	25.09%	158,433,465	8.73%	1,225.12
<b>Waste</b>	4,536.22	0.88%	667,300	0.04%	147.10
<b>Other</b>	6,615.34	1.28%	6,071,695	0.33%	917.82
<b>Exempt</b>	3,891.55	0.76%	0	0.00%	0.00
<b>Total</b>	<b>515,391.16</b>	<b>100.00%</b>	<b>1,813,858,335</b>	<b>100.00%</b>	<b>3,519.38</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	18	75,860	74	396,575	74	3,671,475	92	4,143,910	95
83.2 Clearwater	30	141,135	171	778,655	172	7,006,425	202	7,926,215	76,820
83.3 Elgin	44	237,830	354	1,941,390	356	24,769,830	400	26,949,050	361,400
83.4 Neligh	78	423,510	679	3,382,440	681	44,820,860	759	48,626,810	556,000
83.5 Oakdale	63	141,565	170	374,535	172	3,081,380	235	3,597,480	79,960
83.6 Orchard	26	79,575	211	778,350	212	8,727,835	238	9,585,760	165,950
83.7 Royal	19	28,380	47	109,750	47	663,955	66	802,085	0
83.8 Rural	85	2,717,370	417	11,867,165	427	53,840,640	512	68,425,175	1,155,275
83.9 Tilden	16	67,860	123	388,955	123	9,024,230	139	9,481,045	438,409
84 Residential Total	379	3,913,085	2,246	20,017,815	2,264	155,606,630	2,643	179,537,530	2,833,909

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brunswick	14	15,610	29	69,955	30	8,622,170	44	8,707,735	0
85.2	Clearwater	2	4,345	41	145,190	42	3,298,415	44	3,447,950	112,110
85.3	Elgin	15	73,570	72	492,615	72	13,833,230	87	14,399,415	2,492,865
85.4	Neligh	19	196,675	142	1,558,670	144	20,418,510	163	22,173,855	347,915
85.5	Oakdale	10	24,160	11	57,375	11	275,255	21	356,790	0
85.6	Orchard	5	31,050	48	227,655	48	5,089,855	53	5,348,560	334,105
85.7	Royal	5	3,125	13	29,475	13	282,285	18	314,885	0
85.8	Rural	21	350,185	63	3,798,425	104	126,361,965	125	130,510,575	2,667,405
85.9	Tilden	5	28,625	30	103,010	30	1,788,840	35	1,920,475	230,990
86	Commercial Total	96	727,345	449	6,482,370	494	179,970,525	590	187,180,240	6,185,390

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	17,374.17	20.50%	21,719,745	20.99%	1,250.12
88. 1G	2,862.84	3.38%	3,506,995	3.39%	1,225.01
89. 2G1	26,250.09	30.97%	32,156,825	31.08%	1,225.02
90. 2G	7,227.00	8.53%	8,744,745	8.45%	1,210.01
91. 3G1	11,872.27	14.01%	14,365,515	13.88%	1,210.01
92. 3G	17,204.62	20.30%	20,645,520	19.95%	1,200.00
93. 4G1	304.21	0.36%	362,005	0.35%	1,189.98
94. 4G	1,659.50	1.96%	1,974,820	1.91%	1,190.01
95. Total	84,754.70	100.00%	103,476,170	100.00%	1,220.89
<b>CRP</b>					
96. 1C1	822.17	9.32%	1,356,605	9.32%	1,650.03
97. 1C	485.20	5.50%	800,640	5.50%	1,650.12
98. 2C1	4,741.25	53.74%	7,823,320	53.74%	1,650.05
99. 2C	393.76	4.46%	649,730	4.46%	1,650.07
100. 3C1	1,345.42	15.25%	2,219,975	15.25%	1,650.02
101. 3C	1,000.00	11.34%	1,650,010	11.34%	1,650.01
102. 4C1	2.97	0.03%	4,905	0.03%	1,651.52
103. 4C	31.20	0.35%	51,490	0.35%	1,650.32
104. Total	8,821.97	100.00%	14,556,675	100.00%	1,650.05
<b>Timber</b>					
105. 1T1	1,197.04	13.05%	598,520	13.05%	500.00
106. 1T	445.55	4.86%	222,775	4.86%	500.00
107. 2T1	4,744.46	51.72%	2,372,230	51.72%	500.00
108. 2T	1,696.89	18.50%	848,445	18.50%	500.00
109. 3T1	650.74	7.09%	325,370	7.09%	500.00
110. 3T	327.99	3.58%	163,995	3.58%	500.00
111. 4T1	5.00	0.05%	2,500	0.05%	500.00
112. 4T	104.93	1.14%	52,465	1.14%	500.00
113. Total	9,172.60	100.00%	4,586,300	100.00%	500.00
<hr/>					
Grass Total	84,754.70	82.49%	103,476,170	84.39%	1,220.89
CRP Total	8,821.97	8.59%	14,556,675	11.87%	1,650.05
Timber Total	9,172.60	8.93%	4,586,300	3.74%	500.00
<hr/>					
114. Market Area Total	102,749.27	100.00%	122,619,145	100.00%	1,193.38

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	2,709.06	12.73%	4,131,415	13.53%	1,525.04
88. 1G	1,977.05	9.29%	2,965,575	9.71%	1,500.00
89. 2G1	3,198.01	15.03%	4,717,150	15.45%	1,475.03
90. 2G	12,713.25	59.75%	17,798,600	58.30%	1,400.00
91. 3G1	276.79	1.30%	380,615	1.25%	1,375.10
92. 3G	380.39	1.79%	504,020	1.65%	1,325.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	23.72	0.11%	30,240	0.10%	1,274.87
95. Total	21,278.27	100.00%	30,527,615	100.00%	1,434.69
<b>CRP</b>					
96. 1C1	34.89	3.04%	97,700	3.04%	2,800.23
97. 1C	86.81	7.56%	243,080	7.56%	2,800.14
98. 2C1	241.50	21.04%	676,190	21.04%	2,799.96
99. 2C	695.52	60.59%	1,947,440	60.59%	2,799.98
100. 3C1	34.67	3.02%	97,080	3.02%	2,800.12
101. 3C	54.44	4.74%	152,430	4.74%	2,799.96
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,147.83	100.00%	3,213,920	100.00%	2,800.00
<b>Timber</b>					
105. 1T1	863.80	20.84%	431,900	20.84%	500.00
106. 1T	994.54	23.99%	497,270	23.99%	500.00
107. 2T1	354.31	8.55%	177,155	8.55%	500.00
108. 2T	1,812.51	43.72%	906,255	43.72%	500.00
109. 3T1	76.04	1.83%	38,020	1.83%	500.00
110. 3T	43.58	1.05%	21,790	1.05%	500.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.79	0.02%	395	0.02%	500.00
113. Total	4,145.57	100.00%	2,072,785	100.00%	500.00
<hr/>					
Grass Total	21,278.27	80.08%	30,527,615	85.24%	1,434.69
CRP Total	1,147.83	4.32%	3,213,920	8.97%	2,800.00
Timber Total	4,145.57	15.60%	2,072,785	5.79%	500.00
<hr/>					
114. Market Area Total	26,571.67	100.00%	35,814,320	100.00%	1,347.84

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

**02 Antelope**

	<b>2019 CTL County Total</b>	<b>2020 Form 45 County Total</b>	<b>Value Difference (2020 form 45 - 2019 CTL)</b>	<b>Percent Change</b>	<b>2020 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	167,967,530	173,960,070	5,992,540	3.57%	2,787,819	1.91%
02. Recreational	6,832,910	5,577,460	-1,255,450	-18.37%	46,090	-19.05%
03. Ag-Homesite Land, Ag-Res Dwelling	85,911,515	86,505,605	594,090	0.69%	2,968,395	-2.76%
<b>04. Total Residential (sum lines 1-3)</b>	<b>260,711,955</b>	<b>266,043,135</b>	<b>5,331,180</b>	<b>2.04%</b>	<b>5,802,304</b>	<b>-0.18%</b>
05. Commercial	178,191,660	186,197,100	8,005,440	4.49%	6,185,390	1.02%
06. Industrial	730,710	983,140	252,430	34.55%	0	34.55%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>178,922,370</b>	<b>187,180,240</b>	<b>8,257,870</b>	<b>4.62%</b>	<b>6,185,390</b>	<b>1.16%</b>
08. Ag-Farmsite Land, Outbuildings	76,329,110	84,274,490	7,945,380	10.41%	0	10.41%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,009,475	1,000,885	-8,590	-0.85%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>77,338,585</b>	<b>85,275,375</b>	<b>7,936,790</b>	<b>10.26%</b>	<b>0</b>	<b>10.26%</b>
12. Irrigated	1,414,916,060	1,412,985,905	-1,930,155	-0.14%		
13. Dryland	237,597,890	235,699,970	-1,897,920	-0.80%		
14. Grassland	167,214,385	158,433,465	-8,780,920	-5.25%		
15. Wasteland	673,295	667,300	-5,995	-0.89%		
16. Other Agland	6,009,275	6,071,695	62,420	1.04%		
<b>17. Total Agricultural Land</b>	<b>1,826,410,905</b>	<b>1,813,858,335</b>	<b>-12,552,570</b>	<b>-0.69%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>2,343,383,815</b>	<b>2,352,357,085</b>	<b>8,973,270</b>	<b>0.38%</b>	<b>11,987,694</b>	<b>-0.13%</b>

## 2020 Assessment Survey for Antelope County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$166,690
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$166,690
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$25,875 it is a separate levied fund.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$19,458 (GIS)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,691
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$24,884.16

## B. Computer, Automation Information and GIS

<b>1.</b>	<b>Administrative software:</b>
	Currently - Thomson Reuters The county will be converting to MIPS 4/1/2020
<b>2.</b>	<b>CAMA software:</b>
	Currently - Thomson Reuters The county will be converting to MIPS 4/1/2020
<b>3.</b>	<b>Are cadastral maps currently being used?</b>
	No, the county utilizes GIS
<b>4.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	NA
<b>5.</b>	<b>Does the county have GIS software?</b>
	Yes
<b>6.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="https://antelope.gworks.com">https://antelope.gworks.com</a>
<b>7.</b>	<b>Who maintains the GIS software and maps?</b>
	Assessor
<b>8.</b>	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Obliques are flown every six years
<b>9.</b>	<b>When was the aerial imagery last updated?</b>
	2018, then due to the flooding in March was flown in 2019
<b>10.</b>	<b>Personal Property software:</b>
	Currently - Thomson Reuters The county will be converting to MIPS 4/1/2020

## C. Zoning Information

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

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

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Yes, Tax Valuation Inc. for commercial only.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, commercial project only. Has a contract for appraisal maintenance.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed Appraisers
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2020 Residential Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Staff																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural - All rural residential property outside the village limits Royal - Located in northeastern portion of the county, small village with bar and body shop, located on HWY 20.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.	5	Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.	10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.	20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.	35	Rural - All rural residential property outside the village limits Royal - Located in northeastern portion of the county, small village with bar and body shop, located on HWY 20.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
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10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.																		
20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.																		
25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.																		
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AG	Agricultural homes and outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Cost and Market																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																		
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		

	Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.																																																	
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																	
	Rural residential site values are developed based on sales and through local market information																																																	
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																	
	No																																																	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
	All lots are treated the same, currently there is no difference.																																																	
<b>10.</b>	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2016</td> <td>2011</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>5</td> <td>2016</td> <td>2011</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>10</td> <td>2016</td> <td>2011</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>20</td> <td>2016</td> <td>2011</td> <td>2018</td> <td>2018</td> </tr> <tr> <td>25</td> <td>2016</td> <td>2011</td> <td>2018</td> <td>2018</td> </tr> <tr> <td>30</td> <td>2016</td> <td>2011</td> <td>2018</td> <td>2018</td> </tr> <tr> <td>35</td> <td>2016</td> <td>2011</td> <td>2015</td> <td>2017-2018</td> </tr> <tr> <td>AG</td> <td>2010</td> <td>2011</td> <td>2015</td> <td>2017-2018</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2016	2011	2019	2019	5	2016	2011	2019	2019	10	2016	2011	2019	2019	20	2016	2011	2018	2018	25	2016	2011	2018	2018	30	2016	2011	2018	2018	35	2016	2011	2015	2017-2018	AG	2010	2011	2015	2017-2018
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AG	2010	2011	2015	2017-2018																																														
	The costing was not updated because of the plans to convert to MIPS in 2020.																																																	

## 2020 Commercial Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Staff	
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county.
	5	Tilden - Borders Madison County, medical clinic, active businesses. Main HWY through Tilden is HWY 275.
	10	Oakdale - Located in eastern portion of the county, only business is a gas station. Main HWY through Oakdale is also HWY 275.
	15	Elgin - Southern part of the county, public and private school, active businesses. Located on HWY 14.
	20	Brunswick - Small village, very few businesses, major source of employment is a grain facility. Located south of HWY 20.
	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.
	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.
	35	Rural - All rural commercial property outside of the village limits. Royal - Located in northeastern portion of the county, small village with bar and body shop, located on HWY 20.
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Sales approach and cost approach as needed to verify value.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.	
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>	
	CAMA vendor tables are used.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Sales comparison	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	06/17	2018	2018
	5	2018	06/17	2018	2018
	10	2018	06/17	2018	2018
	15	2018	06/17	2018	2018
	20	2018	06/17	2018	2018
	25	2018	06/17	2018	2018
	30	2018	06/17	2018	2018
	35	2018	06/17	2018	2018

none

## 2020 Agricultural Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area 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, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area includes the southeasterly portion of the county. 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, hilly-rolling hills, and good crop production area.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area 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, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.	2019	3	This market area includes the southeasterly portion of the county. 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, hilly-rolling hills, and good crop production area.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	This market area 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, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.	2019									
3	This market area includes the southeasterly portion of the county. 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, hilly-rolling hills, and good crop production area.	2019									
	Land use was updated due to the flooding that occurred in the county										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Geological characteristics, soil capabilities and market area sales.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Currently feedlots are valued less than dry land and more than grass at \$3,000/acre. This has been in place from a couple assessors ago.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	No.										

	<b><u>If your county has special value applications, please answer the following</u></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **Antelope County**

## **3 Year Plan of Assessment**

### **2020-2022**

### **July 1, 2019**

#### **Introduction**

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

#### **General Description of the Value Base of Antelope County**

##### Real Property

As reported in the 2019 Antelope County Abstract for Real Property filed by Assessor on March 19, 2019, Antelope County has a total count of:

***Total Parcel Count: 7,215***

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

***Total Real Property Value (excluding centrally assessed): \$2,344,265,890***

##### Personal Property

As reported on the Personal Property County Abstract of Assessment Report filed July 19, 2019 by the Assessor, the county has:

***Total Personal Property Returns: 1,919***

The total taxable value as reported by the Assessor on the Personal Property County Abstract of Assessment Report, is \$120,633,149.. The 259 exemption value is at \$10,069,774

### **Staff/Training**

The County Assessor has one full time deputy assessor, one full time data entry/general. 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 TerraScan, manages office finances, maintains GIS data, completes all parcel splits, processes all property sales and supervises all other duties. The six year review reviews, pick up work, and building permits are completed by the Assessor and staff. The Assessor and the Deputy are required to hold a State of Nebraska Assessor certification and are required to complete continuing education to maintain certification.

### **Public Relations**

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

### **Functions Performed**

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

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

- Attend county board of equalization meetings including meetings for valuation protests
- TERC (Tax Equalization and Review Commission) Appeals & Testify in defense of the county's valuation.

- TERC Statewide Equalization - Attend the hearings if a show cause hearing is deemed necessary

### **ESRI Arc-GIS**

As of 2004, property parcel information has been entered into the ESRI Arc-GIS computer program. This is kept current with land transfers processed, surveys, and daily visual inspection. In 2007 the services of GIS workshop were secured in an effort to improve our system. All rural and urban parcels are cut & labeled and are updated on a continuous basis. In 2016, GIS was utilized by cross-referencing with TerraScan to discover omitted farm property such as sheds, grain bins, etc. GIS Workshop Inc. was contracted to fly the county in the fall of 2015 to obtain new oblique photos of all rural improvements. The new oblique photos were delivered to the county in May 2016. These oblique photos were used to review all rural improvements, farm sites, and rural residential. In 2018, CRP questionnaires were mailed out to CRP program participants. CRP throughout the county was updated on GIS land use and in TerraScan. 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.

### **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, TerraScan. The assessor is currently researching options to digitize all paper file items of the property record cards.

### **Homestead Exemptions**

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1<sup>st</sup> through June 30<sup>th</sup>. As of June 31, 325 homestead exemptions were filed in the Antelope County Assessor's Office. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Assessor mails letters to all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Assessor works in conjunction with the Antelope County Veteran's Service Officer to ensure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

### **Personal Property**

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

### **Centrally Assessed/Railroad Property**

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

## **Permissive Exemptions**

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

## **Levies**

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

## **County Board of Equalization/TERC Appeals**

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

## **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%.

## **2020-2022 – Residential**

The six year review was completed in Clearwater, Orchard, and Brunswick in 2019.. Property information sheets were mailed out to all property owners prior to inspections. During inspections, sketches and photographs are updated. A lot value study was conducted to determine the value of the land. We will continue to monitor sales across the county and update residences as needed. The Assessor's office will continue to review building permits and pickup work. Adjustments will be made if necessary due to market area sales affecting the overall ratio of any particular market.

The 6 year review will be conducted in Oakdale, Tilden, Neligh and Elgin. (All aspects of the review are described in the above paragraph), for 2020. During 2021 and 2022 we will continue to review all residences as necessary and continue to document and make adjustments due to market area sales, building permits, and miscellaneous. A lot study will also be conducted as needed..

## **Pick-Up Work**

The assessor and staff will gather all necessary data, which will be entered into TerraScan. 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.

## **2020-2022 Commercial**

During 2018, Tax Valuation LLC was contracted with the county to do a reappraisal of all commercial. Elgin and Neligh were completed in 2018. The remainder of the county, including rural commercial, was completed in 2019 prior to March 19<sup>th</sup>, 2019. New photos and sketches were completed on all parcels. New costing manuals and depreciation tables were implemented during this process. A lot value study was conducted also. Building permits, pickup work, and sale review will continue to be completed by Tax Valuation LLC during 2020, once a new signed contract is obtained..

## **2020-2022 Agricultural**

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. Land use will also be verified by comparison of the new 2018 aerial imagery and 2019 flood imagery on the GIS to the property record card information. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made to values. Market area sales will continue to be verified through sales form and interviews. Flood damage will continue to be reassessed as land owner report unfarmed land in 2019, to be reflected in the 2020 values.

## **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  
Antelope County Assessor