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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ANTELOPE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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-Oltjenburns, Antelope County Assessor

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Introduction

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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

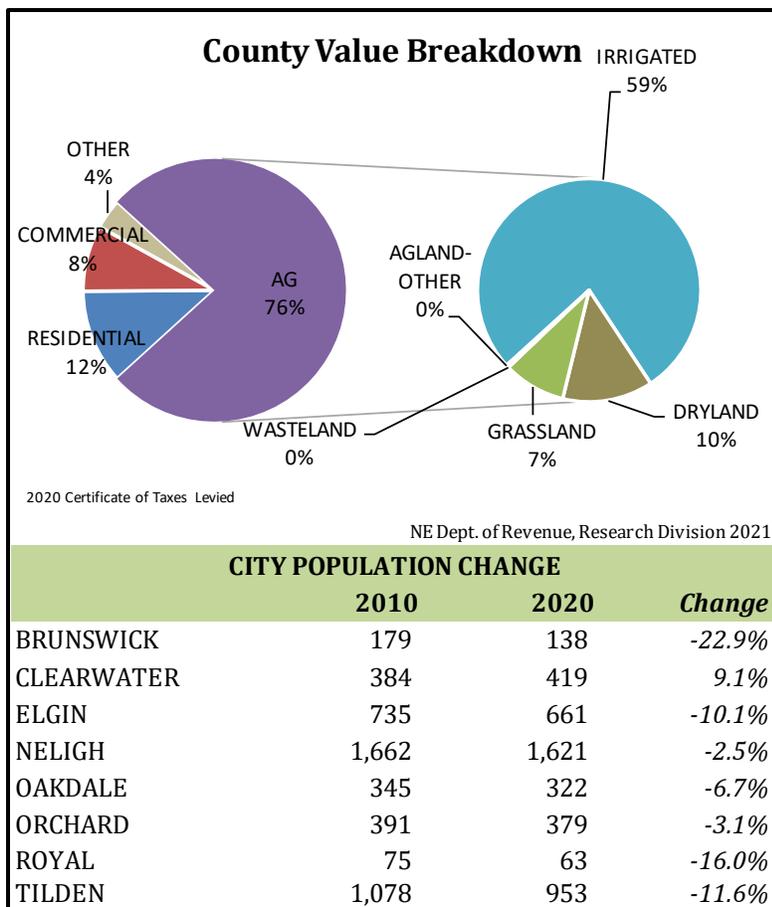
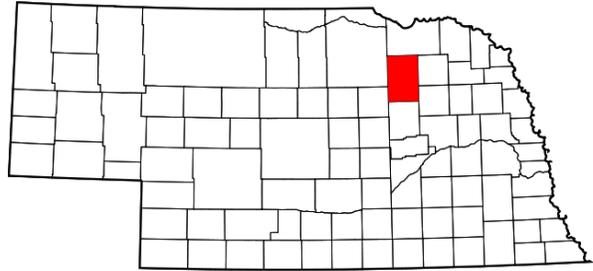
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with 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 6,298 residents, per the Census Bureau Quick Facts for 2019, a 6% population decline from the 2010 U.S. Census. Reports indicate that 77% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$83,535 (2020 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 227 employer establishments with total employment of 1,592, for a 5% increase in employment.

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

2021 Residential Correlation for Antelope County

Assessment Action

The Antelope County Assessor completed a review of the sales through verification forms and on-site reviews. The building permits were reviewed and completed along with all other pick up work.

In the Village of Neligh the county assessor reviewed properties with an effective age of 50% or less, and also made adjustments to the economic depreciation increasing values 15%. The Village of Clearwater was reviewed for quality, condition, and effective age of the homes built between 1960 and 1990. The Village of Tilden was increased 5% to all improvements. The remainder of the residential class of property had minimal changes in valuation.

Assessment Practice Review

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

The Antelope County Assessor sends sales verification forms to the buyers and sellers of the sale transactions and the response has been 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 county usability percentage is reasonable 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.

The Valuation Groups currently are represented in seven economic and geographic locations. Discussions were held with the county assessor to determine if it would be reasonable to consider Orchard and Clearwater as one valuation group having similar characteristics. There is a new school being built in the county and the county assessor prefers not to consolidate Orchard and Clearwater into one valuation group. The impact of the new school will be monitored. At this time, the county assessor prefers to leave Orchard and Clearwater as separate valuation groups.

The Antelope County assessor has an established six-year review and inspection cycle and is completing the review timely. The residential costing is reported at a 2011 date. The county converted to the MIPS computer system in the spring of 2020. When the county assessor and staff reviewed the entire residential review after the conversion, future plans include updated cost factors with the Computer- Assisted Mass Appraisal (CAMA) system. The county assessor has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

2021 Residential Correlation for Antelope County

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 144 qualified sales, comprised of all seven valuation groups. Two of the three measures of central tendency are within the range, the mean is slightly above 100%. The COD and PRD are reasonable. However, there are 15 sold parcels under \$15,000, and the impact of the sales effect the COD and PRD. Hypothetical removal of the low dollar sales indicates all measures of central tendency and the COD and PRD would be within the acceptable range.

The Village of Oakdale has seven sales and a median slightly above the range. Review of the sold parcels revealed a low dollar sale of \$5,000 that impacts the median. Hypothetical removal of that one sale moves the median into range at 98% and moves the PRD to 104%.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report CTL) indicates that the population changed in a similar manner to the sales. The changes are reflective of the stated assessment actions.

2021 Residential Correlation for Antelope County

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicates the assessments in Antelope County are uniform and proportionate across the residential class of property. Although Valuation Group 10 has an insufficient number of sales for measurement, the valuation group is subject to the same appraisal techniques as the acceptable valuation groups and is believed to be at an acceptable level of value. The quality of assessment for the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	88	97.73	104.80	96.55	22.92	108.54
5	8	93.49	90.94	91.56	08.15	99.32
10	7	101.65	111.07	96.75	21.92	114.80
20	6	97.57	103.26	101.99	08.24	101.25
25	10	93.27	91.27	86.73	10.64	105.23
30	7	96.91	94.45	85.52	08.99	110.44
35	18	95.55	91.65	90.89	18.82	100.84
<u>ALL</u>	144	97.12	101.18	94.19	19.53	107.42

Level of Value

Based on analysis of all available information, the level of value for the residential property in Antelope County is 97%.

2021 Commercial Correlation for Antelope County

Assessment Actions

The Antelope County Assessor completed a review of the sales through verification forms and on-site reviews. The building permits were reviewed and completed along with all other pick-up work.

The commercial class of property had minimal changes to the assessment for 2021. The increased value is based on the new construction of 79 wind turbines and buildings that go with the project.

Assessment Practice Review

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

The Antelope County Assessor performs the same sales verification process for the commercial class of property that is completed for the residential class. The county 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 commercial property.

The valuation groups currently are represented in eight economic and geographic locations. The county assessor indicated that the village of Neligh and Elgin are separate in the commercial class because the main hub of the commercial activity is in Neligh. Discussion was had with the county assessor to determine if it would be reasonable to consider Orchard and Clearwater as one valuation group having similar characteristics. There is a new school being built in the county and the county assessor would like to wait to see if the school will have an impact on the towns surrounding the school, so at this time the county assessor prefers to leave them separate.

The Antelope County Assessor has an established six-year review and inspection cycle and is completing the review timely. The commercial costing is reported as a June 2017 costing date, in correlation with the reappraisal of the commercial class in 2019. The county assessor has a written valuation methodology on file.

2021 Commercial Correlation for Antelope County

Description of Analysis

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

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

The commercial statistical profile has 23 qualified sales representing five of the eight valuation groups. Valuation Group 1, Neligh has 16 of the 23 sold parcels. The median and mean measure of central tendency is within the acceptable range. The mean is slightly above the acceptable range but is influenced by low dollar sales.

The substratum of property type 3 includes 22 sales with a rounded median of 101%. The COD and PRD are outside the acceptable range. Closer analysis of the 22 sales includes two sales under \$5,000 that significantly impacts the overall statistics. A sub-stat of this property type can be found in the addendum of this report.

<u>SALE PRICE *</u>							
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Less Than	5,000	2	216.04	216.04	190.13	47.97	113.63
Less Than	15,000	5	112.40	154.76	125.78	52.73	123.04
Less Than	30,000	9	103.87	124.69	96.55	41.26	129.15
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	20	99.18	96.90	93.83	18.41	103.27
Greater Than	15,000	17	98.67	93.90	93.21	15.83	100.74
Greater Than	30,000	13	99.69	95.99	93.89	16.04	102.24

2021 Commercial Correlation for Antelope County

The comparison of the value from the 2021 County Abstract of Assessment, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) indicated that the population changed minimally and there was a large amount of growth. This supports the assessment actions completed by the county for the 2021 assessment year.

Equalization and Quality of Assessment

Based on all relevant information the values of the commercial property appear to be equalized and the quality of assessment for the commercial property class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	16	94.61	103.43	90.22	30.94	114.64
10	1	112.40	112.40	112.40	00.00	100.00
25	1	159.20	159.20	159.20	00.00	100.00
30	2	114.34	114.34	121.33	17.39	94.24
35	3	104.21	100.86	89.58	07.43	112.59
____ALL____	23	99.69	106.86	92.06	26.60	116.08

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%.

2021 Agricultural Correlation for Antelope County

Assessment Actions

Antelope County completed a review of the sales through verification forms. The building permits were reviewed and completed along with all other pick-up work.

An analysis is completed of the sold agricultural parcels each year and adjustments have been made to the various land capability groups to achieve a value for the assessment year. In Market Area 1 the grassland values were reduce 10% on the top six Land Capability Groups (LCG) and the lowest two LCG's were reduced 9%. In Market Area 3 the values for the irrigation land were increased 1% to 3%. The grass land values were reduced 2% to 13%.

Assessment Practice Review

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

The 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 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 agricultural class.

Antelope County identifies two market areas. The areas are defined geographically utilizing the sold parcels to establish the boundaries. Intensive use parcels with feedlots have been identified for the 2021 assessment year. The county has worked diligently to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 84% 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.

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. The agricultural statistical sample includes 73 agricultural sales. All three measures of central tendency are with the acceptable parameters. Each market area is also in the acceptable range.

2021 Agricultural Correlation for Antelope County

The review of the Majority Land Use (MLU) 80% by market area of the irrigated, dry and grass with sufficient representation are also within the acceptable range.

The comparison of the value from the 2021 County Abstract of Assessment, Form 45 Compared to the 2020 CTL Report supports the slight increase of the irrigated land values and the decrease of the grassland values.

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 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
Irrigated						
County	37	69.75	69.82	67.98	11.30	102.71
1	28	69.31	69.05	66.82	12.26	103.34
3	9	69.81	72.19	70.87	08.39	101.86
Dry						
County	5	71.65	71.94	71.79	08.61	100.21
1	4	69.33	72.02	71.86	11.14	100.22
3	1	71.65	71.65	71.65	00.00	100.00
Grass						
County	15	69.25	74.40	74.23	22.70	100.23
1	13	69.25	68.56	69.20	15.03	99.08
3	2	112.37	112.37	121.24	44.74	92.68
ALL	73	69.75	71.46	69.26	13.82	103.18

Level of Value

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

2021 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

***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, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Antelope County

Residential Real Property - Current

Number of Sales	144	Median	97.12
Total Sales Price	\$12,237,222	Mean	101.18
Total Adj. Sales Price	\$12,237,222	Wgt. Mean	94.19
Total Assessed Value	\$11,526,845	Average Assessed Value of the Base	\$63,830
Avg. Adj. Sales Price	\$84,981	Avg. Assessed Value	\$80,048

Confidence Interval - Current

95% Median C.I	95.32 to 99.71
95% Wgt. Mean C.I	90.22 to 98.17
95% Mean C.I	94.90 to 107.46
% of Value of the Class of all Real Property Value in the County	8.42
% of Records Sold in the Study Period	4.69
% of Value Sold in the Study Period	5.89

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	171	95	95.19
2019	159	96	96.24
2018	113	95	95.29
2017	119	94	94.09

2021 Commission Summary for Antelope County

Commercial Real Property - Current

Number of Sales	23	Median	99.69
Total Sales Price	\$1,425,900	Mean	106.86
Total Adj. Sales Price	\$1,425,900	Wgt. Mean	92.06
Total Assessed Value	\$1,312,625	Average Assessed Value of the Base	\$345,473
Avg. Adj. Sales Price	\$61,996	Avg. Assessed Value	\$57,071

Confidence Interval - Current

95% Median C.I	85.16 to 110.79
95% Wgt. Mean C.I	84.70 to 99.41
95% Mean C.I	84.33 to 129.39
% of Value of the Class of all Real Property Value in the County	8.87
% of Records Sold in the Study Period	3.85
% of Value Sold in the Study Period	0.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	21	100	97.34
2019	23	100	97.44
2018	14	100	95.98
2017	17	0	76.17

**02 Antelope
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 144
 Total Sales Price : 12,237,222
 Total Adj. Sales Price : 12,237,222
 Total Assessed Value : 11,526,845
 Avg. Adj. Sales Price : 84,981
 Avg. Assessed Value : 80,048

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 101
 COD : 19.53
 PRD : 107.42

COV : 37.98
 STD : 38.43
 Avg. Abs. Dev : 18.97
 MAX Sales Ratio : 374.00
 MIN Sales Ratio : 41.56

95% Median C.I. : 95.32 to 99.71
 95% Wgt. Mean C.I. : 90.22 to 98.17
 95% Mean C.I. : 94.90 to 107.46

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	25	99.92	105.71	103.02	18.46	102.61	61.91	191.00	93.22 to 106.45	103,109	106,226
01-JAN-19 To 31-MAR-19	13	97.78	106.61	92.88	19.22	114.78	61.72	161.30	89.53 to 138.20	62,227	57,794
01-APR-19 To 30-JUN-19	18	102.00	128.46	99.72	37.36	128.82	74.50	374.00	92.42 to 111.53	67,754	67,568
01-JUL-19 To 30-SEP-19	26	97.90	94.61	91.85	12.02	103.00	42.62	125.11	88.67 to 101.00	88,887	81,643
01-OCT-19 To 31-DEC-19	17	96.75	88.08	86.44	17.10	101.90	41.56	118.00	75.14 to 107.04	62,987	54,444
01-JAN-20 To 31-MAR-20	14	92.09	105.61	95.65	28.03	110.41	56.69	260.36	77.62 to 107.00	90,817	86,867
01-APR-20 To 30-JUN-20	14	98.15	93.99	96.79	07.49	97.11	62.07	104.93	86.59 to 101.55	89,393	86,527
01-JUL-20 To 30-SEP-20	17	90.31	86.94	82.72	14.13	105.10	47.23	133.05	69.28 to 96.51	101,541	83,994
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	82	99.32	107.33	97.52	21.00	110.06	42.62	374.00	96.61 to 101.66	84,357	82,267
01-OCT-19 To 30-SEP-20	62	92.81	93.06	89.87	17.20	103.55	41.56	260.36	87.34 to 97.87	85,805	77,112
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	74	98.02	103.45	92.71	21.13	111.58	41.56	374.00	95.77 to 100.43	73,113	67,781
<u>ALL</u>	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	88	97.73	104.80	96.55	22.92	108.54	47.23	374.00	95.32 to 101.00	80,537	77,759
5	8	93.49	90.94	91.56	08.15	99.32	75.51	101.55	75.51 to 101.55	113,183	103,632
10	7	101.65	111.07	96.75	21.92	114.80	74.50	190.90	74.50 to 190.90	22,886	22,142
20	6	97.57	103.26	101.99	08.24	101.25	92.42	134.69	92.42 to 134.69	53,917	54,992
25	10	93.27	91.27	86.73	10.64	105.23	64.08	113.03	81.63 to 100.00	59,569	51,662
30	7	96.91	94.45	85.52	08.99	110.44	61.72	106.50	61.72 to 106.50	61,857	52,901
35	18	95.55	91.65	90.89	18.82	100.84	41.56	134.48	80.61 to 102.61	151,782	137,952
<u>ALL</u>	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048
06											
07											
<u>ALL</u>	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048

02 Antelope
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 144
 Total Sales Price : 12,237,222
 Total Adj. Sales Price : 12,237,222
 Total Assessed Value : 11,526,845
 Avg. Adj. Sales Price : 84,981
 Avg. Assessed Value : 80,048

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 101
 COD : 19.53
 PRD : 107.42

COV : 37.98
 STD : 38.43
 Avg. Abs. Dev : 18.97
 MAX Sales Ratio : 374.00
 MIN Sales Ratio : 41.56

95% Median C.I. : 95.32 to 99.71
 95% Wgt. Mean C.I. : 90.22 to 98.17
 95% Mean C.I. : 94.90 to 107.46

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	15	152.30	163.61	143.92	34.20	113.68	82.27	374.00	106.50 to 191.00	8,217	11,825	
Less Than 30,000	33	101.63	123.63	102.72	37.15	120.36	64.52	374.00	93.22 to 118.00	15,846	16,276	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048	
Greater Than 14,999	129	96.51	93.93	93.69	13.63	100.26	41.56	260.36	92.43 to 98.26	93,907	87,980	
Greater Than 29,999	111	96.62	94.51	93.81	13.71	100.75	41.56	260.36	93.19 to 98.51	105,534	99,007	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	15	152.30	163.61	143.92	34.20	113.68	82.27	374.00	106.50 to 191.00	8,217	11,825	
15,000 TO 29,999	18	91.90	90.31	90.01	13.19	100.33	64.52	118.00	76.91 to 101.63	22,203	19,985	
30,000 TO 59,999	31	98.43	101.12	102.70	16.45	98.46	41.56	260.36	92.43 to 105.68	42,795	43,948	
60,000 TO 99,999	38	96.21	91.76	91.27	12.12	100.54	47.23	125.11	87.87 to 99.71	80,196	73,196	
100,000 TO 149,999	19	89.53	86.22	85.95	15.30	100.31	42.62	111.68	75.14 to 101.17	122,407	105,209	
150,000 TO 249,999	17	98.26	96.79	96.10	08.06	100.72	70.54	113.92	90.13 to 105.45	184,765	177,550	
250,000 TO 499,999	6	93.57	97.61	97.60	17.23	100.01	64.02	134.48	64.02 to 134.48	312,250	304,762	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	144	97.12	101.18	94.19	19.53	107.42	41.56	374.00	95.32 to 99.71	84,981	80,048	

**02 Antelope
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 23
 Total Sales Price : 1,425,900
 Total Adj. Sales Price : 1,425,900
 Total Assessed Value : 1,312,625
 Avg. Adj. Sales Price : 61,996
 Avg. Assessed Value : 57,071

MEDIAN : 100
 WGT. MEAN : 92
 MEAN : 107
 COD : 26.60
 PRD : 116.08

COV : 48.75
 STD : 52.09
 Avg. Abs. Dev : 26.52
 MAX Sales Ratio : 319.67
 MIN Sales Ratio : 42.94

95% Median C.I. : 85.16 to 110.79
 95% Wgt. Mean C.I. : 84.70 to 99.41
 95% Mean C.I. : 84.33 to 129.39

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DATE OF SALE *	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-17 To 31-DEC-17	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	50,000	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	6	97.08	93.99	91.88	08.10	102.30	73.37	104.21	73.37 to 104.21	57,650	52,971
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	1	111.97	111.97	111.97	00.00	100.00	111.97	111.97	N/A	85,000	95,175
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	3	85.16	87.44	85.28	35.72	102.53	42.94	134.21	N/A	87,500	74,622
01-OCT-19 To 31-DEC-19	1	103.87	103.87	103.87	00.00	100.00	103.87	103.87	N/A	23,000	23,890
01-JAN-20 To 31-MAR-20	4	80.20	97.19	86.16	28.54	112.80	69.16	159.20	N/A	21,250	18,309
01-APR-20 To 30-JUN-20	3	112.40	167.93	108.15	73.53	155.28	71.72	319.67	N/A	4,333	4,687
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9	99.69	98.74	96.31	08.35	102.52	73.37	118.79	90.55 to 107.23	53,933	51,941
01-OCT-18 To 30-SEP-19	6	99.18	95.44	89.56	23.74	106.57	42.94	134.21	42.94 to 134.21	136,583	122,329
01-OCT-19 To 30-SEP-20	8	92.41	124.55	91.89	53.27	135.54	69.16	319.67	69.16 to 319.67	15,125	13,898
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	9	101.66	100.21	98.64	09.20	101.59	73.37	118.79	90.55 to 111.97	57,822	57,034
01-JAN-19 To 31-DEC-19	6	95.72	94.09	87.48	23.19	107.56	42.94	134.21	42.94 to 134.21	126,250	110,448
<u>ALL</u>	23	99.69	106.86	92.06	26.60	116.08	42.94	319.67	85.16 to 110.79	61,996	57,071

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	94.61	103.43	90.22	30.94	114.64	42.94	319.67	73.37 to 107.23	51,025	46,034
10	1	112.40	112.40	112.40	00.00	100.00	112.40	112.40	N/A	2,500	2,810
25	1	159.20	159.20	159.20	00.00	100.00	159.20	159.20	N/A	10,000	15,920
30	2	114.34	114.34	121.33	17.39	94.24	94.46	134.21	N/A	35,500	43,073
35	3	104.21	100.86	89.58	07.43	112.59	87.57	110.79	N/A	175,333	157,070
<u>ALL</u>	23	99.69	106.86	92.06	26.60	116.08	42.94	319.67	85.16 to 110.79	61,996	57,071

**02 Antelope
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

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 Total Adj. Sales Price : 1,425,900
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 Avg. Adj. Sales Price : 61,996
 Avg. Assessed Value : 57,071

MEDIAN : 100
 WGT. MEAN : 92
 MEAN : 107
 COD : 26.60
 PRD : 116.08

COV : 48.75
 STD : 52.09
 Avg. Abs. Dev : 26.52
 MAX Sales Ratio : 319.67
 MIN Sales Ratio : 42.94

95% Median C.I. : 85.16 to 110.79
 95% Wgt. Mean C.I. : 84.70 to 99.41
 95% Mean C.I. : 84.33 to 129.39

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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	22	100.68	107.73	94.23	27.00	114.33	42.94	319.67	80.95 to 111.97	43,677	41,157
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>	23	99.69	106.86	92.06	26.60	116.08	42.94	319.67	85.16 to 110.79	61,996	57,071

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	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 15,000	5	112.40	154.76	125.78	52.73	123.04	71.72	319.67	N/A	6,000	7,547
Less Than 30,000	9	103.87	124.69	96.55	41.26	129.15	69.16	319.67	71.72 to 159.20	13,444	12,981
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	98.67	96.46	91.78	18.16	105.10	42.94	159.20	80.95 to 107.23	67,710	62,144
Greater Than 14,999	18	96.57	93.55	91.33	15.92	102.43	42.94	134.21	80.95 to 104.21	77,550	70,827
Greater Than 29,999	14	99.18	95.39	91.64	15.85	104.09	42.94	134.21	79.45 to 111.97	93,207	85,414
<u>Incremental Ranges</u>											
0 TO 4,999	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
5,000 TO 14,999	3	110.79	113.90	115.88	26.32	98.29	71.72	159.20	N/A	8,667	10,043
15,000 TO 29,999	4	87.71	87.11	86.92	13.75	100.22	69.16	103.87	N/A	22,750	19,774
30,000 TO 59,999	10	100.68	96.02	94.70	17.08	101.39	42.94	134.21	73.37 to 118.79	44,540	42,178
60,000 TO 99,999	1	111.97	111.97	111.97	00.00	100.00	111.97	111.97	N/A	85,000	95,175
100,000 TO 149,999											
150,000 TO 249,999	2	87.86	87.86	87.77	03.07	100.10	85.16	90.55	N/A	154,750	135,830
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											
1,000,000 +											
<u>ALL</u>	23	99.69	106.86	92.06	26.60	116.08	42.94	319.67	85.16 to 110.79	61,996	57,071

02 Antelope
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 23
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 Total Adj. Sales Price : 1,425,900
 Total Assessed Value : 1,312,625
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 Avg. Assessed Value : 57,071

MEDIAN : 100
 WGT. MEAN : 92
 MEAN : 107
 COD : 26.60
 PRD : 116.08

COV : 48.75
 STD : 52.09
 Avg. Abs. Dev : 26.52
 MAX Sales Ratio : 319.67
 MIN Sales Ratio : 42.94

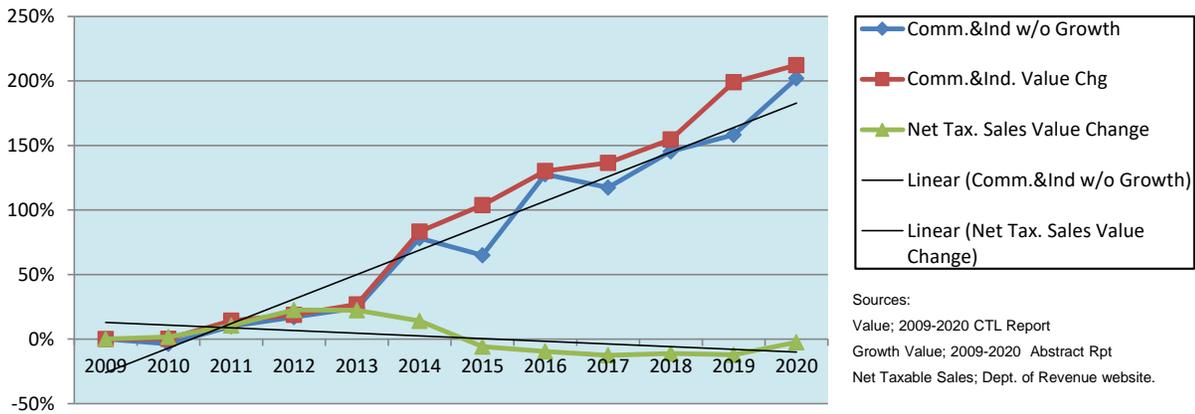
95% Median C.I. : 85.16 to 110.79
 95% Wgt. Mean C.I. : 84.70 to 99.41
 95% Mean C.I. : 84.33 to 129.39

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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	87.86	87.86	87.77	03.07	100.10	85.16	90.55	N/A	154,750	135,830
326	3	104.21	155.61	76.64	88.51	203.04	42.94	319.67	N/A	36,833	28,228
344	4	99.12	100.40	106.83	26.33	93.98	69.16	134.21	N/A	35,125	37,523
346	1	110.79	110.79	110.79	00.00	100.00	110.79	110.79	N/A	7,000	7,755
353	2	135.59	135.59	116.94	17.42	115.95	111.97	159.20	N/A	47,500	55,548
406	4	83.92	87.99	79.54	18.40	110.62	71.72	112.40	N/A	23,000	18,294
426	2	100.68	100.68	100.67	00.98	100.01	99.69	101.66	N/A	30,700	30,905
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	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	50,000	49,335
532	2	92.41	92.41	93.21	12.40	99.14	80.95	103.87	N/A	21,500	20,040
<u>ALL</u>	23	99.69	106.86	92.06	26.60	116.08	42.94	319.67	85.16 to 110.79	61,996	57,071

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%
2020	\$ 186,784,739	\$ 6,185,390	3.31%	\$ 180,599,349	0.94%	\$ 38,546,610	10.88%
Ann %chg	11.58%			Average	5.45%	-1.28%	-0.98%

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%
2020	201.98%	212.32%	-2.53%

County Number	2
County Name	Antelope

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	101	COV :	49.33	95% Median C.I. :	80.95 to 111.97
Total Sales Price :	957,400	Wgt. Mean :	94	STD :	53.14	95% Wgt. Mean C.I. :	84.13 to 104.33
Total Adj. Sales Price :	960,900	Mean :	108	Avg. Abs. Dev :	27.18	95% Mean C.I. :	84.16 to 131.30
Total Assessed Value :	905,445						
Avg. Adj. Sales Price :	43,677	COD :	27.00	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	41,157	PRD :	114.33	MIN Sales Ratio :	42.94		

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	1	98.67	98.67	98.67		100.00	98.67	98.67	N/A	50,000	49,335
01/01/2018 To 03/31/2018	1	107.23	107.23	107.23		100.00	107.23	107.23	N/A	52,000	55,760
04/01/2018 To 06/30/2018	6	97.08	93.99	91.88	08.10	102.30	73.37	104.21	73.37 to 104.21	57,650	52,971
07/01/2018 To 09/30/2018	1	118.79	118.79	118.79		100.00	118.79	118.79	N/A	37,500	44,545
10/01/2018 To 12/31/2018	1	111.97	111.97	111.97		100.00	111.97	111.97	N/A	85,000	95,175
01/01/2019 To 03/31/2019	1	110.79	110.79	110.79		100.00	110.79	110.79	N/A	7,000	7,755
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	3	85.16	87.44	85.28	35.72	102.53	42.94	134.21	N/A	87,500	74,622
10/01/2019 To 12/31/2019	1	103.87	103.87	103.87		100.00	103.87	103.87	N/A	23,000	23,890
01/01/2020 To 03/31/2020	4	80.20	97.19	86.16	28.54	112.80	69.16	159.20	N/A	21,250	18,309
04/01/2020 To 06/30/2020	3	112.40	167.93	108.15	73.53	155.28	71.72	319.67	N/A	4,333	4,687
07/01/2020 To 09/30/2020											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	9	99.69	98.74	96.31	08.35	102.52	73.37	118.79	90.55 to 107.23	53,933	51,941
10/01/2018 To 09/30/2019	5	110.79	97.01	92.18	21.32	105.24	42.94	134.21	N/A	70,900	65,359
10/01/2019 To 09/30/2020	8	92.41	124.55	91.89	53.27	135.54	69.16	319.67	69.16 to 319.67	15,125	13,898
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	9	101.66	100.21	98.64	09.20	101.59	73.37	118.79	90.55 to 111.97	57,822	57,034
01/01/2019 To 12/31/2019	5	103.87	95.39	87.35	22.51	109.20	42.94	134.21	N/A	58,500	51,102

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	101	COV :	49.33	95% Median C.I. :	80.95 to 111.97
Total Sales Price :	957,400	Wgt. Mean :	94	STD :	53.14	95% Wgt. Mean C.I. :	84.13 to 104.33
Total Adj. Sales Price :	960,900	Mean :	108	Avg. Abs. Dev :	27.18	95% Mean C.I. :	84.16 to 131.30
Total Assessed Value :	905,445						
Avg. Adj. Sales Price :	43,677	COD :	27.00	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	41,157	PRD :	114.33	MIN Sales Ratio :	42.94		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	16	94.61	103.43	90.22	30.94	114.64	42.94	319.67	73.37 to 107.23	51,025	46,034
10	1	112.40	112.40	112.40		100.00	112.40	112.40	N/A	2,500	2,810
25	1	159.20	159.20	159.20		100.00	159.20	159.20	N/A	10,000	15,920
30	2	114.34	114.34	121.33	17.39	94.24	94.46	134.21	N/A	35,500	43,073
35	2	107.50	107.50	104.97	03.06	102.41	104.21	110.79	N/A	30,500	32,015

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	22	100.68	107.73	94.23	27.00	114.33	42.94	319.67	80.95 to 111.97	43,677	41,157
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	101	COV :	49.33	95% Median C.I. :	80.95 to 111.97
Total Sales Price :	957,400	Wgt. Mean :	94	STD :	53.14	95% Wgt. Mean C.I. :	84.13 to 104.33
Total Adj. Sales Price :	960,900	Mean :	108	Avg. Abs. Dev :	27.18	95% Mean C.I. :	84.16 to 131.30
Total Assessed Value :	905,445						
Avg. Adj. Sales Price :	43,677	COD :	27.00	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	41,157	PRD :	114.33	MIN Sales Ratio :	42.94		

What IF

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	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 15,000	5	112.40	154.76	125.78	52.73	123.04	71.72	319.67	N/A	6,000	7,547
Less Than 30,000	9	103.87	124.69	96.55	41.26	129.15	69.16	319.67	71.72 to 159.20	13,444	12,981
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	20	99.18	96.90	93.83	18.41	103.27	42.94	159.20	80.95 to 107.23	47,845	44,892
Greater Than 15,000	17	98.67	93.90	93.21	15.83	100.74	42.94	134.21	79.45 to 107.23	54,759	51,042
Greater Than 30,000	13	99.69	95.99	93.89	16.04	102.24	42.94	134.21	79.45 to 111.97	64,608	60,663
<u>__ Incremental Ranges__</u>											
0 TO 4,999	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
5,000 TO 14,999	3	110.79	113.90	115.88	26.32	98.29	71.72	159.20	N/A	8,667	10,043
15,000 TO 29,999	4	87.71	87.11	86.92	13.75	100.22	69.16	103.87	N/A	22,750	19,774
30,000 TO 59,999	10	100.68	96.02	94.70	17.08	101.39	42.94	134.21	73.37 to 118.79	44,540	42,178
60,000 TO 99,999	1	111.97	111.97	111.97		100.00	111.97	111.97	N/A	85,000	95,175
100,000 TO 149,999											
150,000 TO 249,999	2	87.86	87.86	87.77	03.07	100.10	85.16	90.55	N/A	154,750	135,830
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	101	COV :	49.33	95% Median C.I. :	80.95 to 111.97
Total Sales Price :	957,400	Wgt. Mean :	94	STD :	53.14	95% Wgt. Mean C.I. :	84.13 to 104.33
Total Adj. Sales Price :	960,900	Mean :	108	Avg. Abs. Dev :	27.18	95% Mean C.I. :	84.16 to 131.30
Total Assessed Value :	905,445						
Avg. Adj. Sales Price :	43,677	COD :	27.00	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	41,157	PRD :	114.33	MIN Sales Ratio :	42.94		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	2	87.86	87.86	87.77	03.07	100.10	85.16	90.55	N/A	154,750	135,830
326	3	104.21	155.61	76.64	88.51	203.04	42.94	319.67	N/A	36,833	28,228
344	4	99.12	100.40	106.83	26.33	93.98	69.16	134.21	N/A	35,125	37,523
346	1	110.79	110.79	110.79		100.00	110.79	110.79	N/A	7,000	7,755
353	2	135.59	135.59	116.94	17.42	115.95	111.97	159.20	N/A	47,500	55,548
406	4	83.92	87.99	79.54	18.40	110.62	71.72	112.40	N/A	23,000	18,294
426	2	100.68	100.68	100.67	00.98	100.01	99.69	101.66	N/A	30,700	30,905
444	1	107.23	107.23	107.23		100.00	107.23	107.23	N/A	52,000	55,760
523	1	98.67	98.67	98.67		100.00	98.67	98.67	N/A	50,000	49,335
532	2	92.41	92.41	93.21	12.40	99.14	80.95	103.87	N/A	21,500	20,040

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	03	Total	Increase	0%

What IF

02 Antelope
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 73
Total Sales Price : 57,957,401
Total Adj. Sales Price : 57,957,401
Total Assessed Value : 40,143,320
Avg. Adj. Sales Price : 793,937
Avg. Assessed Value : 549,908

MEDIAN : 70
WGT. MEAN : 69
MEAN : 71
COD : 13.82
PRD : 103.18

COV : 22.08
STD : 15.78
Avg. Abs. Dev : 09.64
MAX Sales Ratio : 162.64
MIN Sales Ratio : 43.58

95% Median C.I. : 66.65 to 71.65
95% Wgt. Mean C.I. : 66.18 to 72.34
95% Mean C.I. : 67.84 to 75.08

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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-17 To 31-DEC-17	6	74.03	73.35	70.65	05.85	103.82	61.88	82.58	61.88 to 82.58	806,924	570,081	
01-JAN-18 To 31-MAR-18	15	69.81	69.80	65.88	15.54	105.95	46.17	99.84	61.17 to 76.77	1,174,081	773,430	
01-APR-18 To 30-JUN-18	6	65.06	65.21	66.33	08.27	98.31	53.78	74.99	53.78 to 74.99	574,360	380,960	
01-JUL-18 To 30-SEP-18	3	64.30	70.63	80.34	18.30	87.91	56.13	91.45	N/A	505,154	405,853	
01-OCT-18 To 31-DEC-18	8	70.61	68.36	69.70	09.28	98.08	56.42	81.68	56.42 to 81.68	754,630	525,946	
01-JAN-19 To 31-MAR-19	13	69.29	69.93	68.49	05.92	102.10	58.59	84.08	66.25 to 73.44	725,431	496,860	
01-APR-19 To 30-JUN-19	5	69.32	75.48	81.70	18.49	92.39	59.89	93.75	N/A	550,475	449,718	
01-JUL-19 To 30-SEP-19												
01-OCT-19 To 31-DEC-19	10	74.66	82.87	77.38	26.13	107.09	43.58	162.64	62.60 to 104.36	610,262	472,212	
01-JAN-20 To 31-MAR-20	4	67.06	69.09	65.98	08.57	104.71	60.03	82.20	N/A	827,193	545,783	
01-APR-20 To 30-JUN-20	3	63.75	62.55	61.73	03.95	101.33	58.18	65.73	N/A	970,537	599,160	
01-JUL-20 To 30-SEP-20												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	30	70.65	69.67	67.57	13.32	103.11	46.17	99.84	64.30 to 73.70	913,813	617,509	
01-OCT-18 To 30-SEP-19	26	69.60	70.52	70.89	09.45	99.48	56.42	93.75	66.25 to 72.84	700,770	496,744	
01-OCT-19 To 30-SEP-20	17	68.21	76.04	70.62	21.43	107.67	43.58	162.64	62.60 to 83.16	724,882	511,925	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	32	68.40	68.66	67.50	13.61	101.72	46.17	99.84	63.12 to 72.84	894,059	603,511	
01-JAN-19 To 31-DEC-19	28	70.05	75.55	73.45	16.27	102.86	43.58	162.64	68.21 to 76.63	653,057	479,639	
<u>ALL</u>	73	69.75	71.46	69.26	13.82	103.18	43.58	162.64	66.65 to 71.65	793,937	549,908	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	57	69.32	69.79	68.25	12.68	102.26	43.58	104.36	64.97 to 72.84	732,769	500,123	
3	16	69.78	77.41	71.88	18.09	107.69	58.18	162.64	65.15 to 82.58	1,011,848	727,269	
<u>ALL</u>	73	69.75	71.46	69.26	13.82	103.18	43.58	162.64	66.65 to 71.65	793,937	549,908	

02 Antelope
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 73
 Total Sales Price : 57,957,401
 Total Adj. Sales Price : 57,957,401
 Total Assessed Value : 40,143,320
 Avg. Adj. Sales Price : 793,937
 Avg. Assessed Value : 549,908

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 71
 COD : 13.82
 PRD : 103.18

COV : 22.08
 STD : 15.78
 Avg. Abs. Dev : 09.64
 MAX Sales Ratio : 162.64
 MIN Sales Ratio : 43.58

95% Median C.I. : 66.65 to 71.65
 95% Wgt. Mean C.I. : 66.18 to 72.34
 95% Mean C.I. : 67.84 to 75.08

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	52.45	52.45	52.45	00.00	100.00	52.45	52.45	N/A	2,400,000	1,258,915
1	1	52.45	52.45	52.45	00.00	100.00	52.45	52.45	N/A	2,400,000	1,258,915
Dry											
County	4	67.98	68.65	68.24	06.40	100.60	64.30	74.35	N/A	409,751	279,609
1	3	64.30	67.65	65.86	05.21	102.72	64.30	74.35	N/A	322,000	212,067
3	1	71.65	71.65	71.65	00.00	100.00	71.65	71.65	N/A	673,002	482,235
Grass											
County	14	70.37	74.80	74.76	23.89	100.05	43.58	162.64	56.63 to 83.16	251,873	188,298
1	12	70.37	68.54	69.24	15.96	98.99	43.58	84.08	56.63 to 82.73	262,685	181,894
3	2	112.37	112.37	121.24	44.74	92.68	62.10	162.64	N/A	187,000	226,723
ALL	73	69.75	71.46	69.26	13.82	103.18	43.58	162.64	66.65 to 71.65	793,937	549,908

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	37	69.75	69.82	67.98	11.30	102.71	46.17	104.36	66.65 to 71.49	1,108,872	753,843
1	28	69.31	69.05	66.82	12.26	103.34	46.17	104.36	63.75 to 73.44	1,045,624	698,711
3	9	69.81	72.19	70.87	08.39	101.86	58.18	92.36	67.46 to 82.58	1,305,646	925,362
Dry											
County	5	71.65	71.94	71.79	08.61	100.21	64.30	85.11	N/A	415,306	298,160
1	4	69.33	72.02	71.86	11.14	100.22	64.30	85.11	N/A	350,882	252,141
3	1	71.65	71.65	71.65	00.00	100.00	71.65	71.65	N/A	673,002	482,235
Grass											
County	15	69.25	74.40	74.23	22.70	100.23	43.58	162.64	59.89 to 82.73	257,748	191,331
1	13	69.25	68.56	69.20	15.03	99.08	43.58	84.08	56.63 to 82.73	268,632	185,886
3	2	112.37	112.37	121.24	44.74	92.68	62.10	162.64	N/A	187,000	226,723
ALL	73	69.75	71.46	69.26	13.82	103.18	43.58	162.64	66.65 to 71.65	793,937	549,908

Antelope County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	4725	4722	4700	4599	3700	3700	3700	3430	4255
Holt	1	3600	3600	3500	3500	2698	3400	2327	2152	3264
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094
Knox	2	3921	3778	3668	3623	3555	3465	3204	3060	3588
Pierce	1	5447	5258	4911	4840	4756	4514	3665	3474	4637
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Antelope	3	5749	5650	5358	5300	5125	5107	5092	5100	5276
Madison	1	7157	6820	6375	6072	5700	5525	4496	3775	5480
Madison	2	5173	5000	4643	4563	4350	4275	3515	2975	4451
Boone	1	5410	5400	5410	5399	4858	5190	5195	5194	5285

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3100	3050	2759	2765	1860	1860	1860	1530	2540
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2076
Pierce	1	4300	4165	3925	3740	3250	3150	2195	1915	3497
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Antelope	3	4733	4740	4660	4647	3975	3970	3971	3349	4217
Madison	1	5933	5765	5367	5100	4795	4566	3575	2750	5039
Madison	2	4400	4129	3694	3614	3198	2978	2491	2025	3497
Boone	1	4360	4329	4360	4013	3607	4325	4307	4306	4320

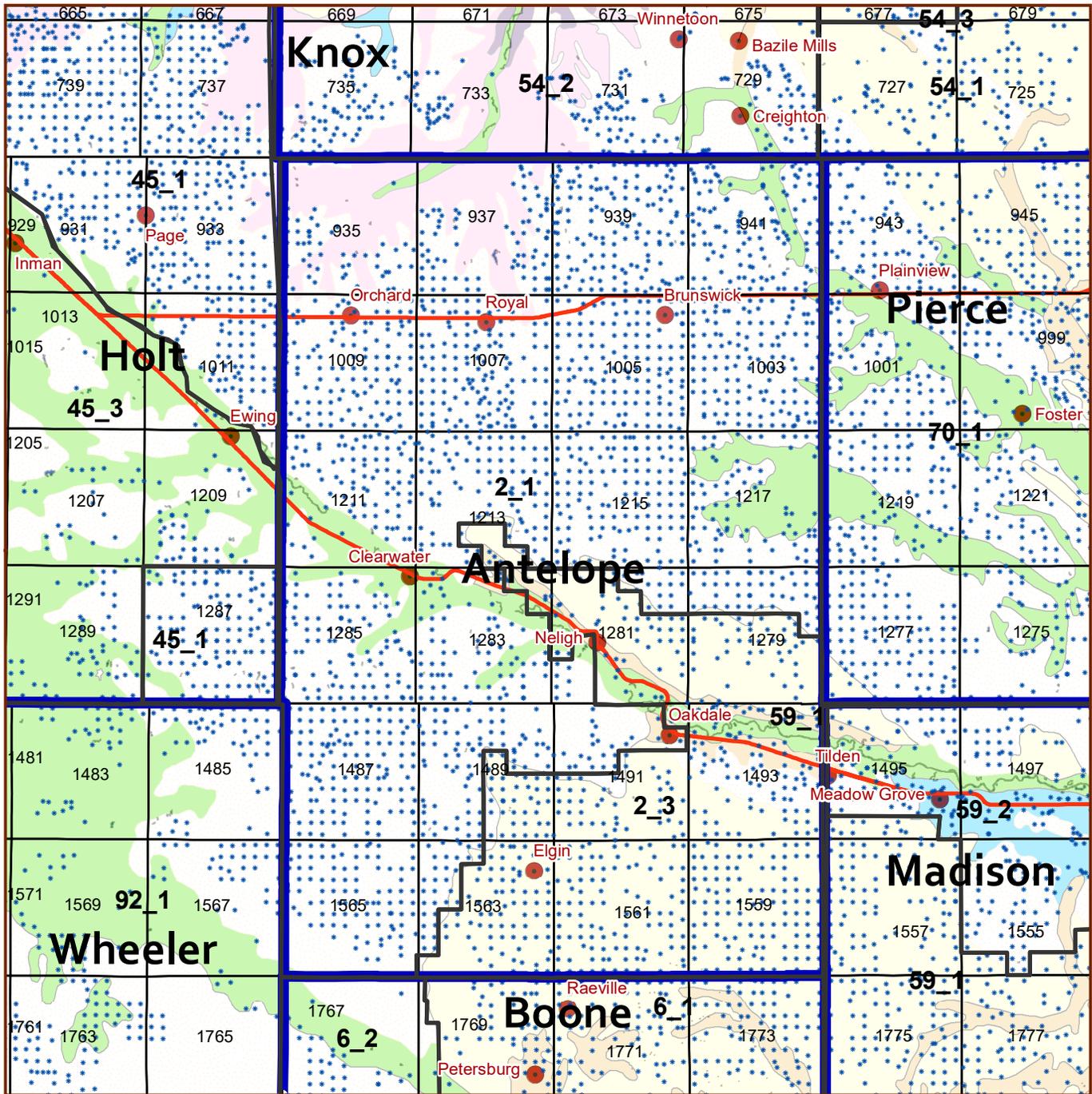
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1099	1100	1100	1090	1090	1080	1080	1080	1093
Holt	1	1262	1407	1358	1237	1121	1054	1045	1102	1219
Holt	3	1177	1225	846	1154	738	713	705	918	981
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Pierce	1	1900	1805	1650	1420	1355	1200	1050	1000	1677
Wheeler	1	908	910	899	896	900	900	875	811	900
Antelope	3	1325	1325	1300	1275	1275	1275	n/a	1251	1290
Madison	1	2059	1951	1851	1791	1700	n/a	n/a	n/a	1925
Madison	2	1912	1795	1697	1625	1464	n/a	n/a	n/a	1788
Boone	1	1549	1545	1546	1555	1166	1267	n/a	n/a	1545

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	1650	500	152
Holt	1	1356	500	250
Holt	3	1204	500	250
Knox	2	1419	500	150
Pierce	1	3050	817	150
Wheeler	1	1738	n/a	802
Antelope	3	2800	500	127
Madison	1	3911	700	150
Madison	2	3495	669	150
Boone	1	2114	616	487

Source: 2021 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

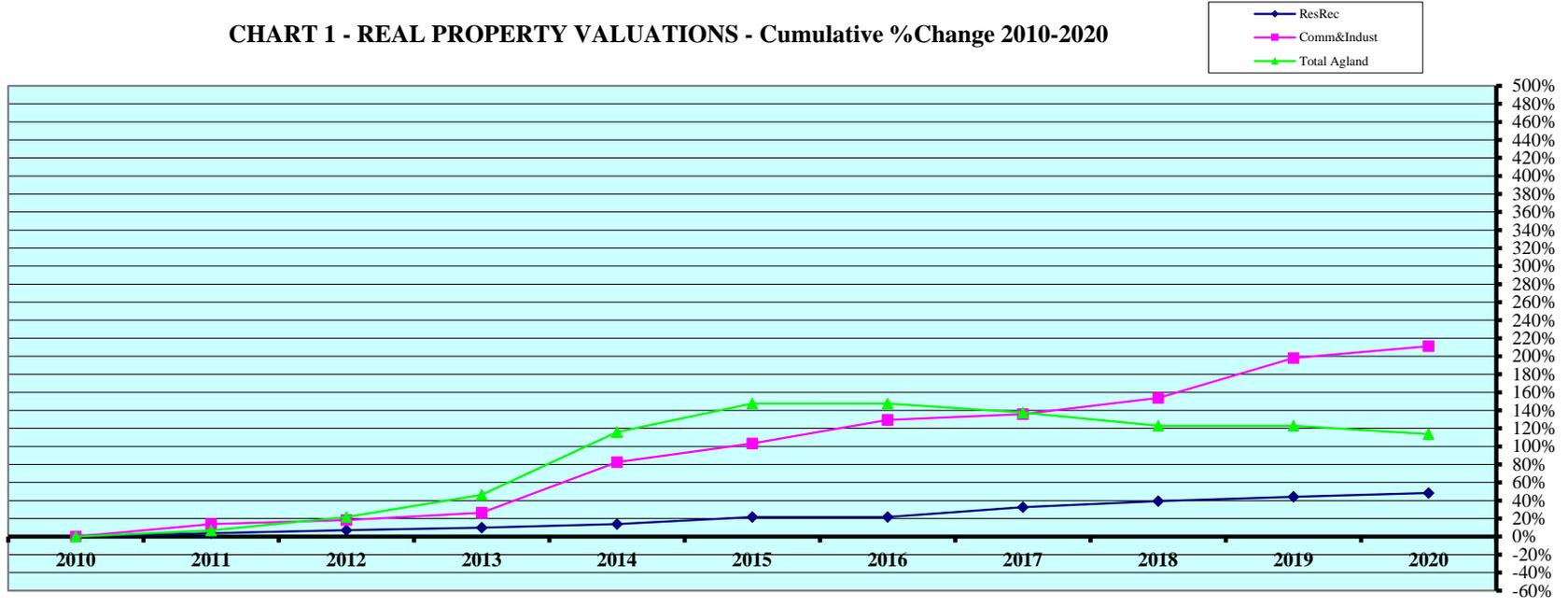
-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	121,367,625	--	--	--	60,024,750	--	--	--	819,066,330	--	--	--
2011	125,749,430	4,381,805	3.61%	3.61%	68,371,620	8,346,870	13.91%	13.91%	875,490,350	56,424,020	6.89%	6.89%
2012	129,999,500	4,250,070	3.38%	7.11%	71,051,375	2,679,755	3.92%	18.37%	995,884,045	120,393,695	13.75%	21.59%
2013	133,498,055	3,498,555	2.69%	9.99%	75,867,140	4,815,765	6.78%	26.39%	1,199,941,620	204,057,575	20.49%	46.50%
2014	138,144,140	4,646,085	3.48%	13.82%	109,601,445	33,734,305	44.46%	82.59%	1,769,226,465	569,284,845	47.44%	116.01%
2015	147,564,505	9,420,365	6.82%	21.58%	121,949,000	12,347,555	11.27%	103.16%	2,027,679,200	258,452,735	14.61%	147.56%
2016	147,544,545	-19,960	-0.01%	21.57%	137,752,530	15,803,530	12.96%	129.49%	2,027,461,270	-217,930	-0.01%	147.53%
2017	160,913,870	13,369,325	9.06%	32.58%	141,481,455	3,728,925	2.71%	135.71%	1,945,170,905	-82,290,365	-4.06%	137.49%
2018	169,253,080	8,339,210	5.18%	39.45%	152,289,370	10,807,915	7.64%	153.71%	1,824,818,390	-120,352,515	-6.19%	122.79%
2019	174,800,440	5,547,360	3.28%	44.03%	178,922,370	26,633,000	17.49%	198.08%	1,826,410,905	1,592,515	0.09%	122.99%
2020	180,048,382	5,247,942	3.00%	48.35%	186,784,739	7,862,369	4.39%	211.18%	1,749,706,115	-76,704,790	-4.20%	113.62%

Rate Annual %chg: Residential & Recreational **4.02%**

Commercial & Industrial **12.02%**

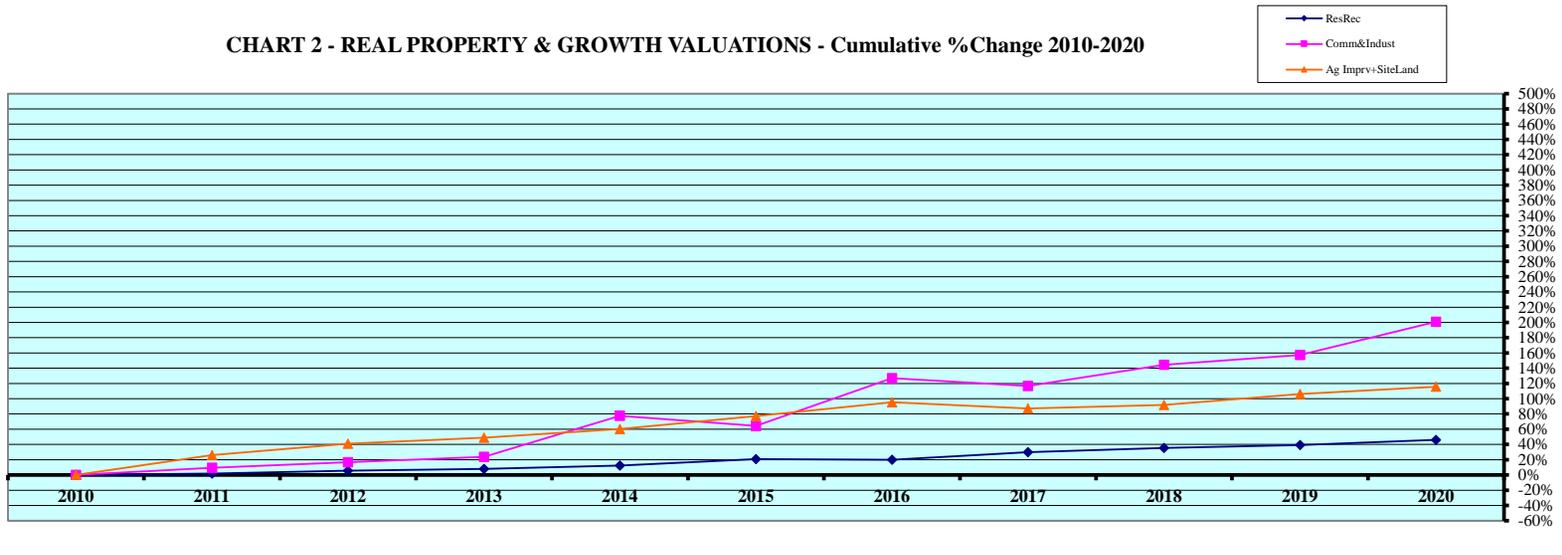
Agricultural Land **7.89%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	121,367,625	1,719,024	1.42%	119,648,601	--	--	60,024,750	2,424,270	4.04%	57,600,480	--	--	
2011	125,749,430	2,282,155	1.81%	123,467,275	1.73%	1.73%	68,371,620	2,651,725	3.88%	65,719,895	9.49%	9.49%	
2012	129,999,500	1,947,083	1.50%	128,052,417	1.83%	5.51%	71,051,375	1,015,055	1.43%	70,036,320	2.43%	16.68%	
2013	133,498,055	2,331,354	1.75%	131,166,701	0.90%	8.07%	75,867,140	1,599,110	2.11%	74,268,030	4.53%	23.73%	
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	12.42%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	77.48%	
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	20.71%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	64.42%	
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	19.99%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	126.86%	
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	29.77%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	116.71%	
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	35.43%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	144.56%	
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	39.36%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	157.38%	
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	46.05%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	200.87%	
Rate Ann%chg	4.02%			Resid & Recreat w/o growth			12.02%			C & I w/o growth			5.91%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	50,243,955	27,430,770	77,674,725	5,509,977	7.09%	72,164,748	--	--
2011	55,138,930	46,962,900	102,101,830	4,114,918	4.03%	97,986,912	26.15%	26.15%
2012	57,354,465	56,712,230	114,066,695	4,639,095	4.07%	109,427,600	7.17%	40.88%
2013	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	1.47%	49.01%
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	60.37%
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	77.25%
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	95.40%
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	87.06%
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	91.71%
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	106.15%
2020	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	115.69%
Rate Ann%chg	5.51%	11.92%	8.18%	Ag Imprv+Site w/o growth			4.69%	

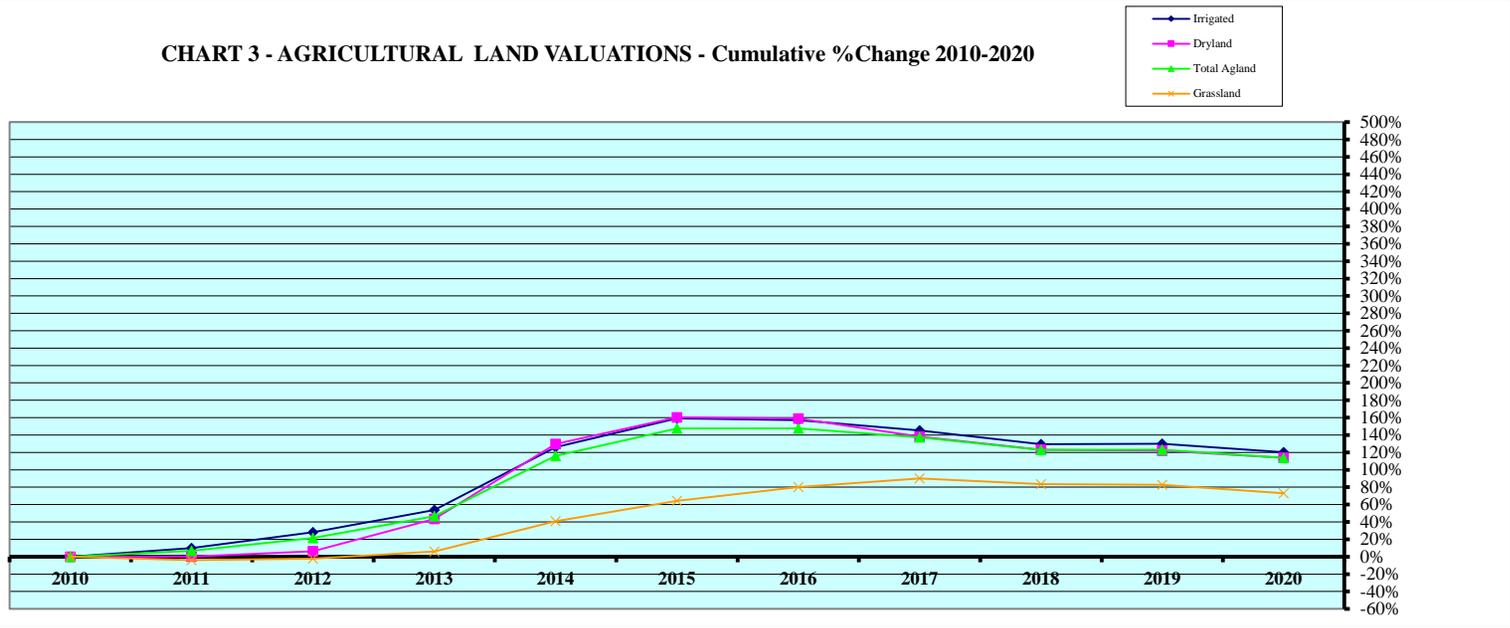
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 2
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	615,508,660	--	--	--	106,986,010	--	--	--	91,502,495	--	--	--
2011	676,092,515	60,583,855	9.84%	9.84%	107,274,920	288,910	0.27%	0.27%	87,923,365	-3,579,130	-3.91%	-3.91%
2012	788,691,415	112,598,900	16.65%	28.14%	113,768,950	6,494,030	6.05%	6.34%	89,582,305	1,658,940	1.89%	-2.10%
2013	945,867,465	157,176,050	19.93%	53.67%	153,612,830	39,843,880	35.02%	43.58%	97,008,095	7,425,790	8.29%	6.02%
2014	1,391,084,160	445,216,695	47.07%	126.01%	245,832,205	92,219,375	60.03%	129.78%	128,859,020	31,850,925	32.83%	40.83%
2015	1,595,425,025	204,340,865	14.69%	159.20%	278,542,480	32,710,275	13.31%	160.35%	150,267,020	21,408,000	16.61%	64.22%
2016	1,582,353,705	-13,071,320	-0.82%	157.08%	277,139,740	-1,402,740	-0.50%	159.04%	164,750,990	14,483,970	9.64%	80.05%
2017	1,509,789,185	-72,564,520	-4.59%	145.29%	254,740,420	-22,399,320	-8.08%	138.11%	173,913,820	9,162,830	5.56%	90.06%
2018	1,411,772,110	-98,017,075	-6.49%	129.37%	238,570,135	-16,170,285	-6.35%	122.99%	167,901,350	-6,012,470	-3.46%	83.49%
2019	1,414,916,060	3,143,950	0.22%	129.88%	237,597,890	-972,245	-0.41%	122.08%	167,214,385	-686,965	-0.41%	82.74%
2020	1,355,638,700	-59,277,360	-4.19%	120.25%	228,812,320	-8,785,570	-3.70%	113.87%	158,339,675	-8,874,710	-5.31%	73.04%

Rate Ann.%chg: Irrigated **8.22%** Dryland **7.90%** Grassland **5.64%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	794,420	--	--	--	4,274,745	--	--	--	819,066,330	--	--	--
2011	513,770	-280,650	-35.33%	-35.33%	3,685,780	-588,965	-13.78%	-13.78%	875,490,350	56,424,020	6.89%	6.89%
2012	488,595	-25,175	-4.90%	-38.50%	3,352,780	-333,000	-9.03%	-21.57%	995,884,045	120,393,695	13.75%	21.59%
2013	346,315	-142,280	-29.12%	-56.41%	3,106,915	-245,865	-7.33%	-27.32%	1,199,941,620	204,057,575	20.49%	46.50%
2014	347,530	1,215	0.35%	-56.25%	3,103,550	-3,365	-0.11%	-27.40%	1,769,226,465	569,284,845	47.44%	116.01%
2015	360,295	12,765	3.67%	-54.65%	3,084,380	-19,170	-0.62%	-27.85%	2,027,679,200	258,452,735	14.61%	147.56%
2016	372,930	12,635	3.51%	-53.06%	2,843,905	-240,475	-7.80%	-33.47%	2,027,461,270	-217,930	-0.01%	147.53%
2017	687,190	314,260	84.27%	-13.50%	6,040,290	3,196,385	112.39%	41.30%	1,945,170,905	-82,290,365	-4.06%	137.49%
2018	674,420	-12,770	-1.86%	-15.11%	5,903,375	-139,915	-2.32%	38.03%	1,824,818,390	-120,352,515	-6.19%	122.79%
2019	673,295	-1,125	-0.17%	-15.25%	6,009,275	108,900	1.85%	40.58%	1,826,410,905	1,592,515	0.09%	122.99%
2020	844,105	170,810	25.37%	6.25%	6,071,315	62,040	1.03%	42.03%	1,749,706,115	-76,704,790	-4.20%	113.62%

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

Rate Ann.%chg: Total Agric Land **7.89%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	616,446,820	277,507	2,221			107,041,940	85,345	1,254			81,700,995	133,333	613		
2011	670,015,155	283,316	2,365	6.46%	6.46%	109,063,190	85,150	1,281	2.12%	2.12%	89,688,965	135,300	663	8.18%	9.46%
2012	787,393,245	291,041	2,705	14.40%	21.79%	114,451,495	81,754	1,400	9.30%	11.62%	89,574,800	130,628	686	3.44%	13.24%
2013	942,840,235	296,196	3,183	17.66%	43.30%	154,496,665	80,302	1,924	37.43%	53.40%	97,239,960	127,646	762	11.09%	25.80%
2014	1,392,070,100	297,900	4,673	46.80%	110.36%	246,076,135	79,076	3,112	61.75%	148.11%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,594,074,195	298,823	5,335	14.16%	140.14%	281,377,805	78,388	3,590	15.35%	186.20%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,581,060,255	300,331	5,264	-1.31%	136.99%	278,220,760	76,884	3,619	0.81%	188.52%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,515,762,980	301,893	5,021	-4.63%	126.03%	254,997,775	75,398	3,382	-6.54%	169.65%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,412,180,160	301,946	4,677	-6.85%	110.54%	238,282,640	72,559	3,284	-2.90%	161.84%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,414,641,815	302,436	4,677	0.01%	110.57%	237,817,485	72,474	3,281	-0.08%	161.63%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,412,985,905	303,893	4,650	-0.60%	109.31%	235,699,970	71,025	3,319	1.13%	164.59%	158,433,465	129,321	1,225	-4.97%	99.93%

Rate Annual %chg Average Value/Acre:

7.67%

10.22%

7.17%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	817,015	2,626	311			12,935,265	16,808	770			818,942,035	515,619	1,588		
2011	498,765	4,985	100	-67.85%	-67.85%	3,206,740	6,413	500	-35.03%	-35.03%	872,472,815	515,165	1,694	6.63%	6.63%
2012	484,415	4,842	100	0.00%	-67.85%	3,088,810	6,178	500	0.00%	-35.03%	994,992,765	514,442	1,934	14.20%	21.78%
2013	393,685	3,914	101	0.53%	-67.68%	2,878,965	5,758	500	0.00%	-35.03%	1,197,849,510	513,815	2,331	20.53%	46.78%
2014	340,030	3,378	101	0.09%	-67.65%	2,847,970	5,696	500	0.00%	-35.03%	1,769,873,365	513,533	3,446	47.84%	117.00%
2015	346,665	3,444	101	-0.01%	-67.65%	2,810,260	5,621	500	0.00%	-35.03%	2,028,245,790	513,533	3,950	14.60%	148.67%
2016	360,730	3,584	101	0.00%	-67.65%	2,837,925	5,676	500	0.00%	-35.03%	2,027,409,185	514,188	3,943	-0.17%	148.25%
2017	700,345	4,060	172	71.35%	-44.57%	6,095,245	6,763	901	80.26%	17.11%	1,951,909,395	515,474	3,787	-3.96%	138.41%
2018	674,235	4,068	166	-3.90%	-46.73%	5,935,705	6,628	895	-0.64%	16.36%	1,825,033,720	515,338	3,541	-6.48%	122.97%
2019	668,765	4,081	164	-1.13%	-47.34%	5,886,040	6,582	894	-0.13%	16.21%	1,826,197,515	515,248	3,544	0.08%	123.16%
2020	667,300	4,536	147	-10.23%	-52.73%	6,071,695	6,615	918	2.63%	19.26%	1,813,858,335	515,391	3,519	-0.70%	121.59%

2
ANTELOPE

Rate Annual %chg Average Value/Acre:

8.28%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	118,521,585	8,483,663	11,846,929	174,658,612	185,801,599	983,140	5,389,770	1,749,706,115	85,927,105	84,575,420	0	2,425,893,938
cnty sectorvalue % of total value:		4.89%	0.35%	0.49%	7.20%	7.66%	0.04%	0.22%	72.13%	3.54%	3.49%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
138	BRUNSWICK	910,731	128,243	388,452	4,143,910	8,698,685	0	0	464,110	0	2,000	0	14,736,131
2.06%	%sector of county sector	0.77%	1.51%	3.28%	2.37%	4.68%			0.03%		0.00%		0.61%
	%sector of municipality	6.18%	0.87%	2.64%	28.12%	59.03%			3.15%		0.01%		100.00%
419	CLEARWATER	822,399	133,042	18,741	7,916,190	3,447,950	0	0	0	0	0	0	12,338,322
6.27%	%sector of county sector	0.69%	1.57%	0.16%	4.53%	1.86%							0.51%
	%sector of municipality	6.67%	1.08%	0.15%	64.16%	27.95%							100.00%
661	ELGIN	1,404,355	848,905	153,663	26,817,250	14,392,055	0	0	22,175	0	6,020	0	43,644,423
9.89%	%sector of county sector	1.18%	10.01%	1.30%	15.35%	7.75%			0.00%		0.01%		1.80%
	%sector of municipality	3.22%	1.95%	0.35%	61.44%	32.98%			0.05%		0.01%		100.00%
1,621	NELIGH	2,876,169	338,089	58,487	48,507,112	21,659,699	508,750	0	48,345	0	0	0	73,996,651
24.25%	%sector of county sector	2.43%	3.99%	0.49%	27.77%	11.66%	51.75%		0.00%				3.05%
	%sector of municipality	3.89%	0.46%	0.08%	65.55%	29.27%	0.69%		0.07%				100.00%
322	OAKDALE	96,955	369,698	74,482	3,597,800	354,855	0	0	104,380	0	0	0	4,598,170
4.82%	%sector of county sector	0.08%	4.36%	0.63%	2.06%	0.19%			0.01%				0.19%
	%sector of municipality	2.11%	8.04%	1.62%	78.24%	7.72%			2.27%				100.00%
379	ORCHARD	1,562,121	359,376	544,116	9,584,635	5,348,560	0	0	0	0	0	0	17,398,808
5.67%	%sector of county sector	1.32%	4.24%	4.59%	5.49%	2.88%							0.72%
	%sector of municipality	8.98%	2.07%	3.13%	55.09%	30.74%							100.00%
63	ROYAL	104,115	30,332	154,596	802,085	314,885	0	0	15,240	48,190	6,480	0	1,475,923
0.94%	%sector of county sector	0.09%	0.36%	1.30%	0.46%	0.17%			0.01%	0.03%	0.00%		0.79%
	%sector of municipality	7.05%	2.06%	10.47%	54.34%	21.33%			1.03%	3.27%	0.44%		100.00%
953	TILDEN	1,245,294	91,542	10,843	9,772,685	1,684,025	0	0	0	0	0	0	12,804,389
14.26%	%sector of county sector	1.05%	1.08%	0.09%	5.60%	0.91%							1302.40%
	%sector of municipality	9.73%	0.71%	0.08%	76.32%	13.15%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
4,556	Total Municipalities	9,022,139	2,299,227	1,403,380	111,141,667	55,900,714	508,750	0	654,250	48,190	14,500	0	180,992,817
68.15%	%all municip.sectors of cnty	7.61%	27.10%	11.85%	63.63%	30.09%	51.75%		0.04%	0.06%	0.02%		7.46%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

2 ANTELOPE

Total Real Property Sum Lines 17, 25, & 30	Records : 7,664	Value : 2,326,085,291	Growth 28,413,893	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	304	1,288,285	6	168,415	450	5,127,635	760	6,584,335	
02. Res Improve Land	1,836	8,106,332	6	90,000	387	5,880,000	2,229	14,076,332	
03. Res Improvements	1,840	112,239,280	6	921,070	418	56,419,095	2,264	169,579,445	
04. Res Total	2,144	121,633,897	12	1,179,485	868	67,426,730	3,024	190,240,112	4,316,528
% of Res Total	70.90	63.94	0.40	0.62	28.70	35.44	39.46	8.18	15.19
05. Com UnImp Land	75	389,545	7	173,335	16	377,050	98	939,930	
06. Com Improve Land	377	2,612,959	13	219,215	58	3,710,090	448	6,542,264	
07. Com Improvements	383	52,421,830	13	2,369,395	98	142,990,935	494	197,782,160	
08. Com Total	458	55,424,334	20	2,761,945	114	147,078,075	592	205,264,354	18,536,165
% of Com Total	77.36	27.00	3.38	1.35	19.26	71.65	7.72	8.82	65.24
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	37,370	0	0	2	36,985	5	74,355	
11. Ind Improvements	3	471,380	0	0	2	437,405	5	908,785	
12. Ind Total	3	508,750	0	0	2	474,390	5	983,140	0
% of Ind Total	60.00	51.75	0.00	0.00	40.00	48.25	0.07	0.04	0.00
13. Rec UnImp Land	0	0	2	126,060	22	2,158,045	24	2,284,105	
14. Rec Improve Land	0	0	0	0	15	1,907,880	15	1,907,880	
15. Rec Improvements	0	0	1	9,880	19	1,389,035	20	1,398,915	
16. Rec Total	0	0	3	135,940	41	5,454,960	44	5,590,900	0
% of Rec Total	0.00	0.00	6.82	2.43	93.18	97.57	0.57	0.24	0.00
Res & Rec Total	2,144	121,633,897	15	1,315,425	909	72,881,690	3,068	195,831,012	4,316,528
% of Res & Rec Total	69.88	62.11	0.49	0.67	29.63	37.22	40.03	8.42	15.19
Com & Ind Total	461	55,933,084	20	2,761,945	116	147,552,465	597	206,247,494	18,536,165
% of Com & Ind Total	77.22	27.12	3.35	1.34	19.43	71.54	7.79	8.87	65.24
17. Taxable Total	2,605	177,566,981	35	4,077,370	1,025	220,434,155	3,665	402,078,506	22,852,693
% of Taxable Total	71.08	44.16	0.95	1.01	27.97	54.82	47.82	17.29	80.43

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	16,425	479,200	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	2	16,425	479,200
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				8	327,940	4,547,160

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	269	5	230	504

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	618,765	30	11,968,165	2,496	1,046,233,645	2,541	1,058,820,575
28. Ag-Improved Land	3	43,080	84	33,166,720	1,299	683,456,595	1,386	716,666,395
29. Ag Improvements	4	197,425	84	8,332,810	1,370	139,989,580	1,458	148,519,815

30. Ag Total					3,999	1,924,006,785
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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	69	70.00	1,050,000	
33. HomeSite Improvements	1	0.00	33,035	69	0.00	5,409,460	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	19	31.25	62,500	
36. FarmSite Improv Land	3	6.90	14,560	61	217.57	435,180	
37. FarmSite Improvements	4	0.00	164,390	61	0.00	2,923,350	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	90	201.99	0	
40. Other- Non Ag Use	0	0.00	0	3	148.48	149,705	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	12.00	180,000	12	12.00	180,000	
32. HomeSite Improv Land	737	770.64	11,610,150	807	841.64	12,675,150	
33. HomeSite Improvements	769	0.00	68,639,960	839	0.00	74,082,455	200,465
34. HomeSite Total				851	853.64	86,937,605	
35. FarmSite UnImp Land	302	694.36	1,399,480	322	726.61	1,463,980	
36. FarmSite Improv Land	1,112	4,020.92	8,049,760	1,176	4,245.39	8,499,500	
37. FarmSite Improvements	1,183	0.00	71,349,620	1,248	0.00	74,437,360	5,360,735
38. FarmSite Total				1,570	4,972.00	84,400,840	
39. Road & Ditches	3,401	10,305.46	0	3,492	10,507.60	0	
40. Other- Non Ag Use	38	1,122.89	1,527,675	41	1,271.37	1,677,380	
41. Total Section VI				2,421	17,604.61	173,015,825	5,561,200

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	672,190	8	976.82	672,190

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	8,771.21	3.82%	41,444,075	4.25%	4,725.01
46. 1A	19,247.92	8.39%	90,882,835	9.31%	4,721.70
47. 2A1	1,180.68	0.51%	5,549,185	0.57%	4,699.99
48. 2A	113,862.19	49.63%	523,596,420	53.64%	4,598.51
49. 3A1	59,852.85	26.09%	221,436,690	22.68%	3,699.68
50. 3A	2,395.58	1.04%	8,863,650	0.91%	3,700.00
51. 4A1	6,373.97	2.78%	23,583,635	2.42%	3,699.99
52. 4A	17,737.23	7.73%	60,838,765	6.23%	3,430.00
53. Total	229,421.63	100.00%	976,195,255	100.00%	4,255.03
Dry					
54. 1D1	2,177.26	5.26%	6,749,480	6.42%	3,099.99
55. 1D	6,516.64	15.74%	19,876,105	18.91%	3,050.05
56. 2D1	1,396.06	3.37%	3,852,090	3.66%	2,759.26
57. 2D	19,104.78	46.15%	52,824,830	50.25%	2,765.01
58. 3D1	7,588.11	18.33%	14,113,895	13.42%	1,860.00
59. 3D	1,035.39	2.50%	1,925,825	1.83%	1,860.00
60. 4D1	947.34	2.29%	1,762,040	1.68%	1,859.99
61. 4D	2,633.78	6.36%	4,029,720	3.83%	1,530.01
62. Total	41,399.36	100.00%	105,133,985	100.00%	2,539.51
Grass					
63. 1G1	19,366.74	18.89%	21,026,520	18.86%	1,085.70
64. 1G	3,767.43	3.68%	4,143,705	3.72%	1,099.88
65. 2G1	35,508.60	34.64%	38,791,060	34.80%	1,092.44
66. 2G	9,316.25	9.09%	9,370,265	8.41%	1,005.80
67. 3G1	13,929.52	13.59%	15,552,860	13.95%	1,116.54
68. 3G	18,525.43	18.07%	20,383,520	18.28%	1,100.30
69. 4G1	312.18	0.30%	335,960	0.30%	1,076.17
70. 4G	1,780.91	1.74%	1,880,380	1.69%	1,055.85
71. Total	102,507.06	100.00%	111,484,270	100.00%	1,087.58
Irrigated Total					
	229,421.63	59.93%	976,195,255	81.43%	4,255.03
Dry Total					
	41,399.36	10.81%	105,133,985	8.77%	2,539.51
Grass Total					
	102,507.06	26.78%	111,484,270	9.30%	1,087.58
72. Waste	3,639.61	0.95%	551,460	0.05%	151.52
73. Other	5,869.06	1.53%	5,469,480	0.46%	931.92
74. Exempt	3,402.91	0.89%	120,475	0.01%	35.40
75. Market Area Total	382,836.72	100.00%	1,198,834,450	100.00%	3,131.45

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	3.84%	16,574,085	4.19%	5,749.46
46. 1A	7,456.71	9.94%	42,130,510	10.65%	5,650.01
47. 2A1	4,376.44	5.84%	23,448,425	5.93%	5,357.88
48. 2A	30,994.92	41.33%	164,273,090	41.52%	5,300.00
49. 3A1	1,567.65	2.09%	8,034,270	2.03%	5,125.04
50. 3A	386.96	0.52%	1,976,330	0.50%	5,107.32
51. 4A1	19,762.88	26.35%	100,634,005	25.44%	5,092.07
52. 4A	7,559.22	10.08%	38,552,005	9.74%	5,100.00
53. Total	74,987.50	100.00%	395,622,720	100.00%	5,275.85
Dry					
54. 1D1	811.57	2.78%	3,840,815	3.12%	4,732.57
55. 1D	10,391.83	35.65%	49,262,300	40.08%	4,740.48
56. 2D1	1,871.30	6.42%	8,720,085	7.09%	4,659.91
57. 2D	1,364.84	4.68%	6,342,970	5.16%	4,647.41
58. 3D1	471.80	1.62%	1,875,420	1.53%	3,975.03
59. 3D	1,166.09	4.00%	4,629,900	3.77%	3,970.45
60. 4D1	7,179.92	24.63%	28,512,525	23.20%	3,971.15
61. 4D	5,891.79	20.21%	19,730,925	16.05%	3,348.88
62. Total	29,149.14	100.00%	122,914,940	100.00%	4,216.76
Grass					
63. 1G1	3,551.30	13.49%	4,037,715	12.46%	1,136.97
64. 1G	2,983.40	11.34%	3,258,895	10.06%	1,092.34
65. 2G1	3,760.61	14.29%	4,967,255	15.33%	1,320.86
66. 2G	15,140.58	57.53%	18,962,940	58.54%	1,252.46
67. 3G1	387.93	1.47%	488,575	1.51%	1,259.44
68. 3G	472.24	1.79%	651,355	2.01%	1,379.29
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	23.53	0.09%	27,135	0.08%	1,153.21
71. Total	26,319.59	100.00%	32,393,870	100.00%	1,230.79
Irrigated Total					
Irrigated Total	74,987.50	56.14%	395,622,720	71.65%	5,275.85
Dry Total					
Dry Total	29,149.14	21.82%	122,914,940	22.26%	4,216.76
Grass Total					
Grass Total	26,319.59	19.71%	32,393,870	5.87%	1,230.79
72. Waste	2,283.58	1.71%	290,445	0.05%	127.19
73. Other	820.92	0.61%	934,535	0.17%	1,138.40
74. Exempt	477.40	0.36%	0	0.00%	0.00
75. Market Area Total	133,560.73	100.00%	552,156,510	100.00%	4,134.12

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	106.06	456,840	6,453.65	31,387,660	297,849.42	1,339,973,475	304,409.13	1,371,817,975
77. Dry Land	47.32	126,510	2,640.02	9,240,955	67,861.16	218,681,460	70,548.50	228,048,925
78. Grass	44.62	46,935	2,305.37	2,680,350	126,476.66	141,150,855	128,826.65	143,878,140
79. Waste	0.00	0	411.68	51,135	5,511.51	790,770	5,923.19	841,905
80. Other	0.00	0	154.80	77,400	6,535.18	6,326,615	6,689.98	6,404,015
81. Exempt	85.29	0	11.90	0	3,783.12	120,475	3,880.31	120,475
82. Total	198.00	630,285	11,965.52	43,437,500	504,233.93	1,706,923,175	516,397.45	1,750,990,960

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	304,409.13	58.95%	1,371,817,975	78.35%	4,506.49
Dry Land	70,548.50	13.66%	228,048,925	13.02%	3,232.51
Grass	128,826.65	24.95%	143,878,140	8.22%	1,116.84
Waste	5,923.19	1.15%	841,905	0.05%	142.14
Other	6,689.98	1.30%	6,404,015	0.37%	957.25
Exempt	3,880.31	0.75%	120,475	0.01%	31.05
Total	516,397.45	100.00%	1,750,990,960	100.00%	3,390.78

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	19	84,055	74	379,230	74	3,709,095	93	4,172,380	24,405
83.2 Clearwater	29	136,635	174	786,445	174	7,594,835	203	8,517,915	170,510
83.3 Elgin	47	268,605	354	1,911,655	355	24,966,175	402	27,146,435	180,025
83.4 Neligh	75	459,685	680	3,343,807	679	52,841,005	754	56,644,497	786,730
83.5 Oakdale	65	147,230	169	372,395	171	3,125,380	236	3,645,005	43,115
83.6 Orchard	29	87,140	208	767,000	209	8,836,335	238	9,690,475	22,765
83.7 Royal	20	29,130	46	109,000	46	669,530	66	807,660	0
83.8 Rural	484	7,591,010	412	7,908,000	449	58,982,980	933	74,481,990	2,371,975
83.9 Tilden	16	64,950	127	406,680	127	10,253,025	143	10,724,655	717,003
84 Residential Total	784	8,868,440	2,244	15,984,212	2,284	170,978,360	3,068	195,831,012	4,316,528

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Brunswick	14	15,610	29	69,955	30	8,622,170	44	8,707,735	0
85.2	Clearwater	2	4,345	41	145,815	42	3,706,940	44	3,857,100	435,125
85.3	Elgin	14	71,110	71	488,325	71	14,108,275	85	14,667,710	300,380
85.4	Neligh	21	211,185	143	1,572,819	145	20,229,305	166	22,013,309	0
85.5	Oakdale	10	22,225	11	57,375	11	275,255	21	354,855	0
85.6	Orchard	5	34,790	48	227,655	48	5,097,725	53	5,360,170	0
85.7	Royal	5	3,125	13	29,475	13	270,395	18	302,995	0
85.8	Rural	23	558,715	68	3,925,260	111	144,645,360	134	149,129,335	17,800,660
85.9	Tilden	4	18,825	29	99,940	28	1,735,520	32	1,854,285	0
86	Commercial Total	98	939,930	453	6,616,619	499	198,690,945	597	206,247,494	18,536,165

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	17,354.27	20.51%	19,074,765	20.62%	1,099.14
88. 1G	2,842.29	3.36%	3,126,455	3.38%	1,099.98
89. 2G1	26,110.05	30.85%	28,720,990	31.05%	1,100.00
90. 2G	7,232.16	8.55%	7,883,050	8.52%	1,090.00
91. 3G1	11,934.16	14.10%	13,008,250	14.06%	1,090.00
92. 3G	17,201.75	20.33%	18,577,880	20.08%	1,080.00
93. 4G1	304.21	0.36%	328,555	0.36%	1,080.03
94. 4G	1,645.03	1.94%	1,776,550	1.92%	1,079.95
95. Total	84,623.92	100.00%	92,496,495	100.00%	1,093.03
CRP					
96. 1C1	822.17	9.41%	1,356,605	9.41%	1,650.03
97. 1C	482.28	5.52%	795,820	5.52%	1,650.12
98. 2C1	4,670.03	53.46%	7,705,810	53.46%	1,650.06
99. 2C	387.08	4.43%	638,710	4.43%	1,650.07
100. 3C1	1,345.13	15.40%	2,219,495	15.40%	1,650.02
101. 3C	994.60	11.39%	1,641,100	11.39%	1,650.01
102. 4C1	2.97	0.03%	4,905	0.03%	1,651.52
103. 4C	31.20	0.36%	51,490	0.36%	1,650.32
104. Total	8,735.46	100.00%	14,413,935	100.00%	1,650.05
Timber					
105. 1T1	1,190.30	13.01%	595,150	13.01%	500.00
106. 1T	442.86	4.84%	221,430	4.84%	500.00
107. 2T1	4,728.52	51.69%	2,364,260	51.69%	500.00
108. 2T	1,697.01	18.55%	848,505	18.55%	500.00
109. 3T1	650.23	7.11%	325,115	7.11%	500.00
110. 3T	329.08	3.60%	164,540	3.60%	500.00
111. 4T1	5.00	0.05%	2,500	0.05%	500.00
112. 4T	104.68	1.14%	52,340	1.14%	500.00
113. Total	9,147.68	100.00%	4,573,840	100.00%	500.00
<hr/>					
Grass Total	84,623.92	82.55%	92,496,495	82.97%	1,093.03
CRP Total	8,735.46	8.52%	14,413,935	12.93%	1,650.05
Timber Total	9,147.68	8.92%	4,573,840	4.10%	500.00
<hr/>					
114. Market Area Total	102,507.06	100.00%	111,484,270	100.00%	1,087.58

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	2,644.59	12.58%	3,504,105	12.93%	1,325.01
88. 1G	1,899.92	9.04%	2,517,480	9.29%	1,325.05
89. 2G1	3,164.34	15.06%	4,113,680	15.18%	1,300.01
90. 2G	12,635.89	60.12%	16,110,915	59.44%	1,275.01
91. 3G1	277.22	1.32%	353,475	1.30%	1,275.07
92. 3G	374.22	1.78%	477,135	1.76%	1,275.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.47	0.10%	25,605	0.09%	1,250.85
95. Total	21,016.65	100.00%	27,102,395	100.00%	1,289.57
CRP					
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
Timber					
105. 1T1	871.82	20.98%	435,910	20.98%	500.00
106. 1T	996.67	23.99%	498,335	23.99%	500.00
107. 2T1	354.77	8.54%	177,385	8.54%	500.00
108. 2T	1,809.17	43.54%	904,585	43.54%	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	3.06	0.07%	1,530	0.07%	500.00
113. Total	4,155.11	100.00%	2,077,555	100.00%	500.00
<hr/>					
Grass Total	21,016.65	79.85%	27,102,395	83.67%	1,289.57
CRP Total	1,147.83	4.36%	3,213,920	9.92%	2,800.00
Timber Total	4,155.11	15.79%	2,077,555	6.41%	500.00
<hr/>					
114. Market Area Total	26,319.59	100.00%	32,393,870	100.00%	1,230.79

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

02 Antelope

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	174,658,612	190,240,112	15,581,500	8.92%	4,316,528	6.45%
02. Recreational	5,389,770	5,590,900	201,130	3.73%	0	3.73%
03. Ag-Homesite Land, Ag-Res Dwelling	85,927,105	86,937,605	1,010,500	1.18%	200,465	0.94%
04. Total Residential (sum lines 1-3)	265,975,487	282,768,617	16,793,130	6.31%	4,516,993	4.62%
05. Commercial	185,801,599	205,264,354	19,462,755	10.48%	18,536,165	0.50%
06. Industrial	983,140	983,140	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	186,784,739	206,247,494	19,462,755	10.42%	18,536,165	0.50%
08. Ag-Farmsite Land, Outbuildings	82,649,360	84,400,840	1,751,480	2.12%	5,360,735	-4.37%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,926,060	1,677,380	-248,680	-12.91%		
11. Total Non-Agland (sum lines 8-10)	84,575,420	86,078,220	1,502,800	1.78%	5,360,735	-4.56%
12. Irrigated	1,355,638,700	1,371,817,975	16,179,275	1.19%		
13. Dryland	228,812,320	228,048,925	-763,395	-0.33%		
14. Grassland	158,339,675	143,878,140	-14,461,535	-9.13%		
15. Wasteland	844,105	841,905	-2,200	-0.26%		
16. Other Agland	6,071,315	6,404,015	332,700	5.48%		
17. Total Agricultural Land	1,749,706,115	1,750,990,960	1,284,845	0.07%		
18. Total Value of all Real Property (Locally Assessed)	2,287,041,761	2,326,085,291	39,043,530	1.71%	28,413,893	0.46%

2021 Assessment Survey for Antelope County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$166,771
7.	Adopted budget, or granted budget if different from above:
	\$166,771
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$25,956 it is a separate levied fund.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,458 (GIS)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,700
12.	Amount of last year's assessor's budget not used:
	\$11,152.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	Converted to MIPS 4/1/2020
2.	CAMA software:
	Converted to MIPS 4/1/2020
3.	Personal Property software:
	Converted to MIPS 4/1/2020
4.	Are cadastral maps currently being used?
	No, the county utilizes GIS
5.	If so, who maintains the Cadastral Maps?
	NA
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	https://antelope.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques are flown every six years
10.	When was the aerial imagery last updated?
	Fall of 2020 but have not been delivered to Assessor as of 2/102021

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for Antelope County

1.	Valuation data collection done by:																		
	Staff																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
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AG	Agricultural homes and outbuildings																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost and Market																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																		
5.	Are individual depreciation tables developed for each valuation group?																		
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																		
6.	Describe the methodology used to determine the residential lot values?																		

	Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.																																																	
7.	How are rural residential site values developed?																																																	
	Rural residential site values are developed based on sales and through local market information																																																	
8.	Are there form 191 applications on file?																																																	
	No																																																	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
	All lots are treated the same, currently there is no difference.																																																	
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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.																																																	

2021 Commercial Assessment Survey for Antelope County

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	Staff																			
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																			
	Sales approach and cost approach as needed to verify value.																			
3a.	Describe the process used to determine the value of unique commercial properties.																			
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.																			
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																			
	CAMA vendor tables are used.																			
5.	Are individual depreciation tables developed for each valuation grouping?																			
	Yes																			
6.	Describe the methodology used to determine the commercial lot values.																			
	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
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	30	2018	06/17	2018	2018
	35	2018	06/17	2018	2018
none					

2021 Agricultural Assessment Survey for Antelope County

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	Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
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	Land use was updated due to the flooding that occurred in the county										
3.	Describe the process used to determine and monitor market areas.										
	Geological characteristics, soil capabilities and market area sales.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Currently feedlots are valued less than dry land and more than grass at \$3,000/acre. This has been in place from a couple assessors ago.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	No.										

7a.	Are any other agricultural subclasses used? If yes, please explain.
	NO
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Antelope County

3 Year Plan of Assessment

2021-2023

July 31, 2020

Introduction

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

General Description of the Value Base of Antelope County

Real Property

As reported in the 2020 Antelope County Abstract for Real Property filed by Assessor on March 19, 2020, Antelope County has a total count of:

Total Parcel Count: 7,227

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): \$2,352,357,085

***This value is according to the 2020 Abstract filed on March 19, 2020. This value is significantly lower after the LCG corrections made in June of 2020, as reported on the 2020 Over/Under Report filed in June of 2020.*

Personal Property

As reported on the Personal Property County Abstract of Assessment Report filed July 17, 2020 by the Assessor, the county has:

Total Personal Property Returns: 1,529

***The total number of p.p. schedules was considerably lower in 2020, due to the Assessor combining numerous tax districts within the county in 2020. This was a result of the combination of three school districts within the county (Clearwater, Orchard, and Ewing) creating a new school district – Summerland 115. Personal property schedules were also combined for property owners whose tax districts were affected accordingly.*

The total taxable value as reported by the Assessor on the Personal Property County Abstract of Assessment is \$117,850,971. Commercial returns accounted for 418, with agricultural returns accounting for 1,111 returns. The 259 exemption value reported is \$10,010,269. The number of returns with exempt value is 1,361.

Staff/Training

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

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

Public Relations

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

Functions Performed

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

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

ESRI Arc-GIS

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

Policy & Procedure Manual

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

Property Record Cards

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

Homestead Exemptions

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1st through June 30th. As of June 30, 303 homestead exemptions were filed in the Antelope County Assessor's Office. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Assessor mails letters to all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Assessor works in conjunction with the Antelope County Veteran's Service Officer to ensure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

Personal Property

All personal property is handled according to Regulation 20. On or before May 1st, is the time frame for returns to be filed without penalty. After May 1st, returns filed receive a 10% penalty. Returns filed after July 1st have a 25% penalty applied. Due to the COVID-19 pandemic, the Executive Order 20-17 issued by Governor Pete Ricketts, removed all penalties for late filing for 2020, and extended the due date with exemption to July 15, 2020.

The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Accountants, upon request, are provided with a list of taxpayers, and they then request their clients' forms in advance, which they complete and return to our office. Annually, new property owners and newly formed corporations are entered into the cama personal property files, to keep current. The treasurer's office delivers sales tax forms to the Assessor's Office in order for newly acquired ATV's, etc. to be added to the personal property roll in the following year. The Antelope County Assessor's Office anticipates this process to continue throughout the next three years.

Centrally Assessed/Railroad Property

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

Permissive Exemptions

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

Levies

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

County Board of Equalization/TERC Appeals

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

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%.

2021-2023 – 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 was conducted in Oakdale, Tilden, Neligh and Elgin. (All aspects of the review are described in the above paragraph) in 2020. During 2021 and 2023 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. All acreages will be reviewed and the 6 year review will be conducted in 2021-2022 with the assistance of the new oblique imagery.

Pick-Up Work

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

received from City Clerks throughout the county, and then processed in the Assessor office. All permits are physically inspected, photographed, and sketched by Assessor and staff.

2021-2023 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 19th, 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 reviewed by Assessor and/or Tax Valuation Inc. if necessary.

2021-2023 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. With the completion of the new 2020 imagery, all land use will be reviewed in 2021-2022 to ensure all is correct for assessment. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made to values. 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 2019-2020, to be reflected in the 2021 values. Flooded crop ground will continue to be monitored every year, to monitor if water is draining or if continues to be to hold water. A soil conversion was completed prior to the 2020 Abstract.

Conclusion

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

Kelly E. Mueller-Oltjenbruns
Antelope County Assessor