

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ANTELOPE COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 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, Antelope County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

## **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**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 methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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 groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

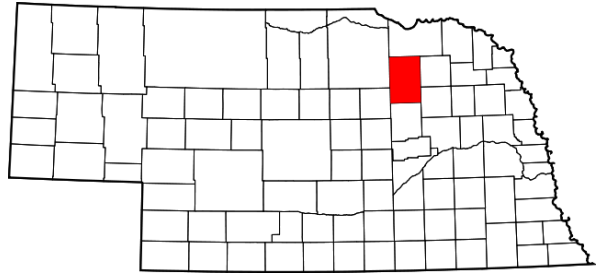
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. 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.

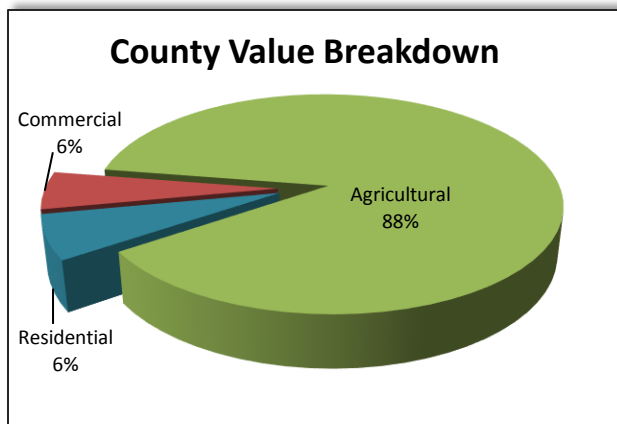
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 857 miles, Antelope has 6,414 residents, per the Census Bureau Quick Facts for 2015, a 4% population decline from the 2010 US Census. In a review of the past fifty-five years, Antelope has seen a steady drop in population of 37% (Nebraska Department of Economic Development). Reports indicate that 76% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Antelope convene in and around Neligh, the county seat. Per the latest information available from the U.S. Census Bureau, there are 227 employer establishments in Antelope, a 4% expansion over the preceding year. Countywide employment is at 3,537 people, a 4% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

Simultaneously, the agricultural economy has remained another strong anchor for Antelope that has fortified the local rural area economies. Antelope is included in the Upper Elkhorn Natural Resources District (NRD). Irrigated land makes up the majority of the land in the county. In value of sales by commodity group, Antelope ranks fourth in both hogs and pigs. (USDA AgCensus).

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
BRUNSWICK	179	138	-23%
CLEARWATER	384	419	9%
ELGIN	735	661	-10%
NELIGH	1,660	1,621	-2%
OAKDALE	345	322	-7%
ORCHARD	391	379	-3%
ROYAL	75	63	-16%
TILDEN	1,078	953	-12%

## 2017 Residential Correlation for Antelope County

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### *Assessment Actions*

For assessment year 2017 valuation grouping 25 Orchard was reassessed based on a sales study. Verification forms were mailed out to every rural residential property to collect interior data information. The rural residential will be revalued for the 2018 assessment year. The pick-up work was also completed and placed on the assessment roll.

### *Description of Analysis*

Residential sales are stratified into eight valuation groupings. The majority of sales occur within valuation group 01, which consists of Neligh and Elgin.

Valuation Grouping	Description
01	Neligh and Elgin
05	Tilden
10	Oakdale
20	Brunswick
25	Orchard
30	Clearwater
35	Rural
40	Royal

The statistical profile for the residential class indicates 119 qualified sales, comprised of all eight valuation groupings. All three measures of central tendency are within range. The three valuation groupings with significant sales also have medians within acceptable range.

A comparison of the difference between the measures of central tendency for the two years of the study period would indicate an increase in the residential market within the county, and would be confirmed by the comparison of the 2017 Abstract to the 2016 Certificate of Taxes Levied Form 45.

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
Study Yrs						
01-OCT-14 To 30-SEP-15	64	94.56	99.28	94.80	19.96	104.73
01-OCT-15 To 30-SEP-16	55	92.40	93.14	90.59	24.61	102.81



# 2017 Residential Correlation for Antelope County

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## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. Antelope County has developed a sound procedure for verification. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. The county assessor or deputy county assessor follows up any questions not answered on the questionnaire with a telephone interview. On-site review of the property is conducted if deemed necessary. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly transfer statements have improved from last year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The last residential review and inspection for all valuation groupings was completed in 2015-2017. Lot studies were last done in 2015 for the acreages and 2013 for all other valuation groupings. Farm homes and outbuildings are set up on the six-year review cycle with different townships reviewed each year.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. The county assessor continues to study the valuation groupings each year to see if anything can be combined going forward.

## *Equalization and Quality of Assessment*

The valuation group substratum indicates that all groups with sufficient sales are statistically within the acceptable range.

## 2017 Residential Correlation for Antelope County

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VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	70	94.37	96.46	92.88	20.08	103.85
05	8	96.04	93.85	92.32	14.37	101.66
10	6	89.92	97.98	76.90	27.99	127.39
20	4	88.32	94.28	87.70	13.72	107.50
25	10	93.11	91.97	85.26	13.58	107.87
30	6	53.49	61.60	61.74	38.59	99.77
35	13	98.51	112.20	99.01	28.27	113.32
40	2	130.53	130.53	80.33	42.50	162.49
<u>ALL</u>	119	94.09	96.44	93.05	21.98	103.64

### *Level of Value*

Based on analysis of all available information, the LOV for the residential class of real property in Antelope County is 94%.

# 2017 Commercial Correlation for Antelope County

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## *Assessment Actions*

For the 2017 assessment year all commercial confinements throughout Antelope County were reviewed/inspected and revalued. Once the abstract was submitted the county assessor realized the confinements were not fully adjusted correctly in the computer assisted mass appraisal program. After correction, Line 05 of the 2017 County Abstract of Assessment for Real Property, Form 45 compared with the 2016 Certificate of Taxes Levied Report (CTL) percent change excl. growth will be correctly reflected at -8.91%.

In addition to the revaluation of hog confinements, all pick up work was also completed and placed on the assessment roll.

## *Assessment Practice Review*

One area of review is the county's sales qualification and verification processes. Antelope County has developed a sound procedure for verification. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. The county assessor or deputy follows up any questions not answered by the questionnaire with a telephone interview. On-site review of the property is conducted if deemed necessary. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update. The monthly transfer statements have improved from last year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The last commercial review and inspection was completed in 2014 for valuation grouping 15-Elgin, 2012 for all other groupings. Lot studies were last done in 2013 for all valuation groupings.

## *Description of Analysis*

There are eight valuation groupings utilized in the valuation of the commercial class, identified based on towns within the county.

## 2017 Commercial Correlation for Antelope County

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Valuation Grouping	Description
01	Neligh
05	Tilden
10	Oakdale
15	Elgin
20	Brunswick
25	Orchard
30	Clearwater
35	Rural

The statistical analysis for the commercial class has 17 qualified sales distributed among seven of the valuation groupings. In reviewing the overall statistical sample, all measures of central tendency are below the acceptable range. A historical review of the commercial class shows that while there has been a small sample of sales each year, the median has been below the acceptable range since 2013. The median for 2017 is similar to the median for 2016, suggesting commercial values are under-assessed. A review of the assessment actions over time suggests that no major revaluation efforts have been completed in the county since 2011.

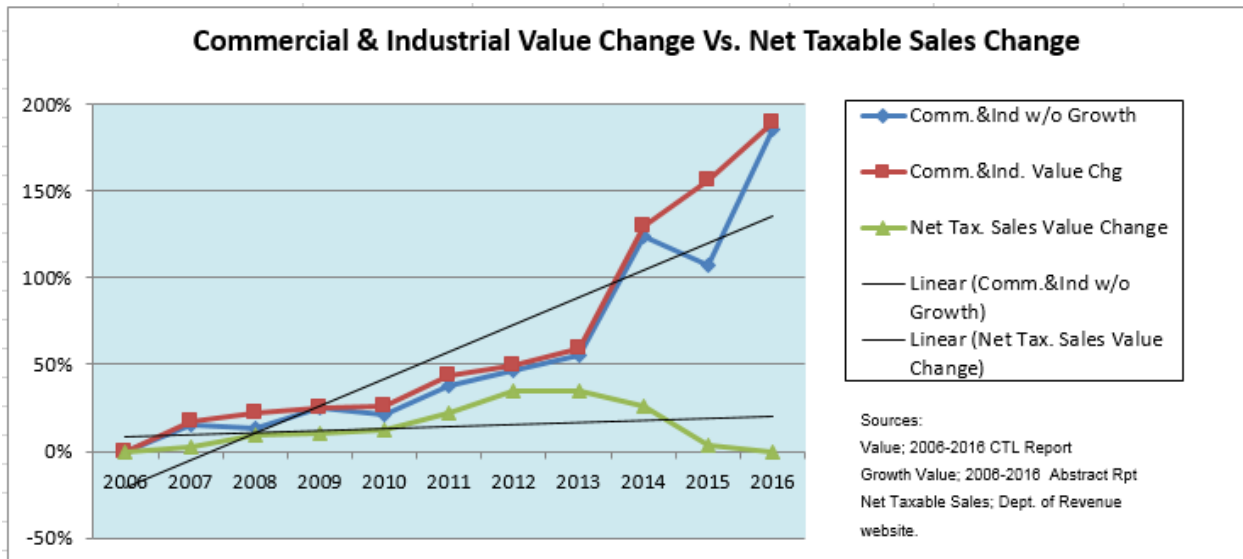
To evaluate the sales involved in the statistical analysis, a what-if adjustment based on the median ratio was generated based on an adjustment of 26%. This adjustment is necessary to bring the median to the midpoint of the acceptable range. The analysis reveals that adjustment would bring five of the sales within range, but would not bring the lower six sales up to the lower limit, and would also push five sales past the upper limit of range.

Recognizing that 10 of the sales are from the oldest study period, an analysis of the sales that have occurred after the current study period ending date of 09/30/2016 was conducted, and shows four of the six sales are currently assessed above the acceptable range. This analysis is contrary to the analysis suggested by the sales in the current study period. The general market in this area is not significantly changing, but rather, the variability in sales from a similar time frame suggests variability inherent in a small sample.

While mixed signals were indicated from the statistical analysis on the sales, a review was conducted of the commercial assessed value base. The movement of the commercial values (excluding growth) over time is expected to move at the rate of the general market, if assessed values are at an acceptable level. After excluding an untypically large amount of commercial change in 2014, Antelope County shows an average change of 3% over 10 years. Comparable

## 2017 Commercial Correlation for Antelope County

counties close to Antelope range in value increases from 2% to 3% over this same ten-year period.



Another analysis was conducted of the annual change in net taxable sales for Antelope County. This analysis shows declines since 2012, which suggests the local economy is declining as well. That indication is also contrary to the median ratios, which has suggested that the market has increased well above the assessed values.

### *Equalization and Quality of Assessment*

The statistical sample consists of a mixture of properties that are distributed throughout the county. For measurement purposes, the commercial sample is unreliable and does not clearly represent the commercial class as a whole.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	70.99	65.87	74.07	16.85	88.93
05	1	207.96	207.96	207.96	00.00	100.00
10	1	99.20	99.20	99.20	00.00	100.00
15	3	77.96	76.02	76.90	10.27	98.86
20	1	76.86	76.86	76.86	00.00	100.00
25	2	54.58	54.58	61.77	39.57	88.36
30	2	92.25	92.25	80.36	19.33	114.80
<u>    </u> ALL <u>    </u>	17	76.17	80.40	87.10	27.41	92.31

While there are strong indicators that commercial assessments are low, there are other indicators that suggest values are acceptable. While commercial properties in small communities are especially diverse, and subject to different local, regional, and national economic influences, the

## **2017 Commercial Correlation for Antelope County**

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disparity in the Antelope County assessments needs to be evaluated further. When local information is insufficient to establish assessments, analysis of broader banks of information is necessary by the county assessor. While the assessor has indicated a plan to hire a commercial revaluation for establishing 2018 assessments, it is unclear whether commercial assessments are acceptable for 2017. It is clear however, that a percentage adjustment will not create a display of assessments that is superior to the assessments certified by the county assessor.

### ***Level of Value***

Based on the consideration of all available information, the level of value for the commercial class of property in Antelope County cannot be determined. There simply is not enough information to determine a point estimate of the level of value, and not enough information to overturn the presumption that the county assessor's values are acceptable.

# 2017 Agricultural Correlation for Antelope County

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## *Assessment Actions*

Assessment actions taken to address agricultural land for assessment year 2017 included the following overall adjustments: irrigated land was decreased approximately -4.21%, dry land decreased by approximately -7.99%; grass received a 5.83% increase.

Land use was reviewed in approximately one-fourth of the county using aerial photography taken in 2016.

## *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 comparable counties to Market Area 1 are Pierce, Knox area two, Holt area one, Wheeler and Boone. Boone area one, Madison area one and Pierce are comparable to Market Area 3.

The majority land use subclasses contain very few sales with exception to 80% irrigated in market area 1. Analysis of sales within Antelope County was conducted and was consistent with the results when sales were added to the sample. The statistics reflect general market conditions in the Northeast region of the state where irrigated and dry values are flat to slightly decreasing and grass is slightly increasing. The analysis supported that the sales within the county were reliable for purposes of determining a level of value for agricultural land in the county.

With the adjusted values for the current year, market area one and the 80% majority land use (MLU) in market area one reflect medians within the acceptable range. The statistics for market area 3 with such few sales is unreliable, however the values compare well to the adjoining counties. The counties adjustments were typical for the region, and have been adjusted with the market and are at an acceptable level of value.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. Antelope County has developed a sound procedure for verification. The county's sales verification process includes sending a verification questionnaire to all parties involved in the transaction. Any questions not answered by the questionnaire are followed up with a telephone interview by the county assessor or deputy county assessor. On-site review of the property is conducted if deemed necessary. Review by the Division of the non-qualified sales indicates that sales are generally

## 2017 Agricultural Correlation for Antelope County

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coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly transfer statements have improved from last year. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for the agricultural class was discussed with the county assessor. The review was determined to be systematic and comprehensive; land use is reviewed with the most current aerial imagery available. Inspection of agricultural improvements is completed within the six year cycle using an onsite inspection process that includes interior inspections and/or interviews with property owners where permitted as well as aerial imagery.

The review also supported that the market areas are well constructed in the county; the boundary lines separate distinctly different geographic areas within the county and sales analysis supports that these differences are recognized in the market place.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. In Antelope County, the county assessor uses sales questionnaires to monitor use changes; the cyclical physical inspection of agricultural land is also very helpful in monitoring non-agricultural activity. The farm home site value is the same as the rural residential first acre home site.

### *Equalization*

Agricultural dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

Market Area 1 shows a median within range, but Market Area 3 has too small a sample to use as a separate measurement. Subclasses that have sufficient sales are within acceptable range, and it is believed that the quality of assessment of agricultural land within the county is compliant with generally accepted mass appraisal standards.



## 2017 Agricultural Correlation for Antelope County

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	32	69.64	77.29	73.24	24.45	105.53
3	3	95.00	100.17	89.94	17.48	111.37
____ALL____	35	72.00	79.25	75.12	25.01	105.50

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	23	71.58	75.15	73.87	17.06	101.73
1	22	69.64	74.24	72.83	16.80	101.94
3	1	95.00	95.00	95.00	00.00	100.00
____Dry____						
County	3	77.84	108.58	85.58	44.49	126.88
1	2	123.95	123.95	102.43	41.91	121.01
3	1	77.84	77.84	77.84	00.00	100.00
____Grass____						
County	4	65.17	76.37	68.88	43.75	110.87
1	4	65.17	76.37	68.88	43.75	110.87
____ALL____	35	72.00	79.25	75.12	25.01	105.50

### *Level of Value*

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

## 2017 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Does not meet generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	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, 2017.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Antelope County

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### Residential Real Property - Current

Number of Sales	119	Median	94.09
Total Sales Price	\$9,700,006	Mean	96.44
Total Adj. Sales Price	\$9,700,006	Wgt. Mean	93.05
Total Assessed Value	\$9,026,085	Average Assessed Value of the Base	\$60,999
Avg. Adj. Sales Price	\$81,513	Avg. Assessed Value	\$75,849

### Confidence Interval - Current

95% Median C.I	91.16 to 98.51
95% Wgt. Mean C.I	89.30 to 96.80
95% Mean C.I	90.71 to 102.17
% of Value of the Class of all Real Property Value in the County	6.70
% of Records Sold in the Study Period	4.53
% of Value Sold in the Study Period	5.63

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	120	97	96.88
2015	141	94	94.52
2014	148	94	93.82
2013	141	95	95.10

## 2017 Commission Summary for Antelope County

### Commercial Real Property - Current

Number of Sales	17	Median	76.17
Total Sales Price	\$1,911,060	Mean	80.40
Total Adj. Sales Price	\$1,911,060	Wgt. Mean	87.10
Total Assessed Value	\$1,664,585	Average Assessed Value of the Base	\$222,545
Avg. Adj. Sales Price	\$112,415	Avg. Assessed Value	\$97,917

### Confidence Interval - Current

95% Median C.I	63.03 to 87.07
95% Wgt. Mean C.I	61.04 to 113.16
95% Mean C.I	60.82 to 99.98
% of Value of the Class of all Real Property Value in the County	5.50
% of Records Sold in the Study Period	2.88
% of Value Sold in the Study Period	1.27

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	19	100	76.17
2015	21	100	89.67
2014	24	100	89.67
2013	22		84.78

**02 Antelope  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 119  
 Total Sales Price : 9,700,006  
 Total Adj. Sales Price : 9,700,006  
 Total Assessed Value : 9,026,085  
 Avg. Adj. Sales Price : 81,513  
 Avg. Assessed Value : 75,849

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 96  
 COD : 21.98  
 PRD : 103.64

COV : 33.05  
 STD : 31.87  
 Avg. Abs. Dev : 20.68  
 MAX Sales Ratio : 269.83  
 MIN Sales Ratio : 29.20

95% Median C.I. : 91.16 to 98.51  
 95% Wgt. Mean C.I. : 89.30 to 96.80  
 95% Mean C.I. : 90.71 to 102.17

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<b>DATE OF SALE *</b>										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-14 To 31-DEC-14	12	97.80	105.46	98.24	31.02	107.35	43.55	204.61	70.47 to 142.10	89,438	87,865
01-JAN-15 To 31-MAR-15	10	90.21	89.61	85.73	11.46	104.53	63.69	124.71	74.43 to 101.79	69,700	59,751
01-APR-15 To 30-JUN-15	19	92.66	97.83	95.66	14.26	102.27	72.30	136.50	84.08 to 110.10	67,932	64,983
01-JUL-15 To 30-SEP-15	23	100.22	101.46	95.38	19.20	106.37	40.66	186.00	93.69 to 105.73	113,565	108,314
01-OCT-15 To 31-DEC-15	20	96.24	102.21	98.96	33.45	103.28	44.80	269.83	72.88 to 118.65	62,175	61,529
01-JAN-16 To 31-MAR-16	10	96.70	99.59	92.63	17.79	107.51	71.34	152.72	76.19 to 115.25	82,445	76,372
01-APR-16 To 30-JUN-16	11	77.91	81.11	84.20	22.27	96.33	29.20	108.02	63.69 to 101.09	97,273	81,903
01-JUL-16 To 30-SEP-16	14	85.90	85.04	84.70	18.82	100.40	45.56	109.90	70.59 to 109.56	63,507	53,790
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	64	94.56	99.28	94.80	19.96	104.73	40.66	204.61	91.24 to 101.20	88,640	84,028
01-OCT-15 To 30-SEP-16	55	92.40	93.14	90.59	24.61	102.81	29.20	269.83	78.82 to 98.92	73,219	66,333
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	72	94.05	99.06	95.05	21.79	104.22	40.66	269.83	91.24 to 101.20	81,156	77,139
<u>ALL</u>	119	94.09	96.44	93.05	21.98	103.64	29.20	269.83	91.16 to 98.51	81,513	75,849

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	70	94.37	96.46	92.88	20.08	103.85	40.66	204.61	90.17 to 101.20	82,577	76,698
05	8	96.04	93.85	92.32	14.37	101.66	70.47	124.71	70.47 to 124.71	73,688	68,029
10	6	89.92	97.96	76.90	27.99	127.39	57.00	176.25	57.00 to 176.25	13,667	10,510
20	4	88.32	94.28	87.70	13.72	107.50	77.91	122.58	N/A	85,500	74,983
25	10	93.11	91.97	85.26	13.58	107.87	67.64	115.25	71.41 to 109.56	38,910	33,175
30	6	53.49	61.60	61.74	38.59	99.77	29.20	96.90	29.20 to 96.90	32,083	19,807
35	13	98.51	112.20	99.01	28.27	113.32	43.55	269.83	94.01 to 115.69	178,000	176,230
40	2	130.53	130.53	80.33	42.50	162.49	75.05	186.00	N/A	5,250	4,218
<u>ALL</u>	119	94.09	96.44	93.05	21.98	103.64	29.20	269.83	91.16 to 98.51	81,513	75,849

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	118	94.22	96.46	93.02	22.13	103.70	29.20	269.83	90.22 to 98.92	79,449	73,903
06	1	94.01	94.01	94.01	00.00	100.00	94.01	94.01	N/A	325,000	305,535
07											
<u>ALL</u>	119	94.09	96.44	93.05	21.98	103.64	29.20	269.83	91.16 to 98.51	81,513	75,849

**02 Antelope  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 119  
 Total Sales Price : 9,700,006  
 Total Adj. Sales Price : 9,700,006  
 Total Assessed Value : 9,026,085  
 Avg. Adj. Sales Price : 81,513  
 Avg. Assessed Value : 75,849

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 96  
 COD : 21.98  
 PRD : 103.64

COV : 33.05  
 STD : 31.87  
 Avg. Abs. Dev : 20.68  
 MAX Sales Ratio : 269.83  
 MIN Sales Ratio : 29.20

95% Median C.I. : 91.16 to 98.51  
 95% Wgt. Mean C.I. : 89.30 to 96.80  
 95% Mean C.I. : 90.71 to 102.17

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	176.25	150.25	138.33	18.44	108.62	88.50	186.00	N/A	1,500	2,075	
Less Than 15,000	12	102.35	110.24	101.40	33.24	108.72	29.20	186.00	75.05 to 148.75	8,042	8,154	
Less Than 30,000	33	96.24	105.66	100.05	33.69	105.61	29.20	269.83	86.41 to 108.02	15,364	15,371	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	116	94.05	95.05	93.03	20.90	102.17	29.20	269.83	90.22 to 98.51	83,582	77,757	
Greater Than 14,999	107	94.01	94.90	92.97	20.25	102.08	40.66	269.83	90.19 to 97.86	89,752	83,441	
Greater Than 29,999	86	94.05	92.91	92.67	17.17	100.26	40.66	156.25	90.19 to 98.51	106,895	99,056	
<u>Incremental Ranges</u>												
0 TO 4,999	3	176.25	150.25	138.33	18.44	108.62	88.50	186.00	N/A	1,500	2,075	
5,000 TO 14,999	9	101.79	96.90	99.59	25.80	97.30	29.20	148.75	71.41 to 142.10	10,222	10,181	
15,000 TO 29,999	21	91.74	103.04	99.73	33.53	103.32	44.34	269.83	76.97 to 108.02	19,548	19,495	
30,000 TO 59,999	30	98.98	94.98	95.14	21.44	99.83	40.66	152.72	79.54 to 109.90	43,695	41,573	
60,000 TO 99,999	21	91.16	90.01	89.90	15.25	100.12	58.10	126.91	80.64 to 103.16	74,902	67,335	
100,000 TO 149,999	14	93.05	95.90	95.68	18.94	100.23	43.55	156.25	81.10 to 114.79	125,014	119,610	
150,000 TO 249,999	13	94.34	89.52	90.12	12.50	99.33	63.69	115.69	74.62 to 100.88	173,077	155,985	
250,000 TO 499,999	8	94.05	93.00	93.34	04.91	99.64	79.35	100.02	79.35 to 100.02	288,625	269,408	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	119	94.09	96.44	93.05	21.98	103.64	29.20	269.83	91.16 to 98.51	81,513	75,849	

**02 Antelope  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 17  
 Total Sales Price : 1,911,060  
 Total Adj. Sales Price : 1,911,060  
 Total Assessed Value : 1,664,585  
 Avg. Adj. Sales Price : 112,415  
 Avg. Assessed Value : 97,917

MEDIAN : 76  
 WGT. MEAN : 87  
 MEAN : 80  
 COD : 27.41  
 PRD : 92.31

COV : 47.36  
 STD : 38.08  
 Avg. Abs. Dev : 20.88  
 MAX Sales Ratio : 207.96  
 MIN Sales Ratio : 32.98

95% Median C.I. : 63.03 to 87.07  
 95% Wgt. Mean C.I. : 61.04 to 113.16  
 95% Mean C.I. : 60.82 to 99.98

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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>Qtrts</u>											
01-OCT-13 To 31-DEC-13	5	76.17	76.22	75.47	03.70	100.99	70.99	81.57	N/A	67,900	51,247
01-JAN-14 To 31-MAR-14	3	82.10	82.21	79.00	13.75	104.06	65.33	99.20	N/A	358,353	283,082
01-APR-14 To 30-JUN-14	2	59.28	59.28	62.26	23.53	95.21	45.33	73.22	N/A	57,250	35,645
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	1	110.07	110.07	110.07	00.00	100.00	110.07	110.07	N/A	27,000	29,720
01-JAN-15 To 31-MAR-15	1	32.98	32.98	32.98	00.00	100.00	32.98	32.98	N/A	25,000	8,245
01-APR-15 To 30-JUN-15	2	52.79	52.79	45.83	19.42	115.19	42.54	63.03	N/A	56,000	25,668
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	3	87.07	123.96	182.81	50.19	67.81	76.86	207.96	N/A	72,667	132,838
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	10	75.30	74.63	76.96	11.65	96.97	45.33	99.20	65.33 to 82.10	152,906	117,677
01-OCT-14 To 30-SEP-15	4	52.79	62.16	54.45	46.22	114.16	32.98	110.07	N/A	41,000	22,325
01-OCT-15 To 30-SEP-16	3	87.07	123.96	182.81	50.19	67.81	76.86	207.96	N/A	72,667	132,838
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	6	77.66	79.21	78.11	23.07	101.41	45.33	110.07	45.33 to 110.07	202,760	158,376
01-JAN-15 To 31-DEC-15	6	69.95	85.07	129.04	55.60	65.93	32.98	207.96	32.98 to 207.96	59,167	76,349
<u>ALL</u>	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	70.99	65.87	74.07	16.85	88.93	42.54	82.10	42.54 to 82.10	186,929	138,460
05	1	207.96	207.96	207.96	00.00	100.00	207.96	207.96	N/A	175,000	363,935
10	1	99.20	99.20	99.20	00.00	100.00	99.20	99.20	N/A	37,560	37,260
15	3	77.96	76.02	76.90	10.27	98.86	63.03	87.07	N/A	41,667	32,043
20	1	76.86	76.86	76.86	00.00	100.00	76.86	76.86	N/A	28,000	21,520
25	2	54.58	54.58	61.77	39.57	88.36	32.98	76.17	N/A	37,500	23,165
30	2	92.25	92.25	80.36	19.33	114.80	74.42	110.07	N/A	81,000	65,095
<u>ALL</u>	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917



**02 Antelope  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 17  
 Total Sales Price : 1,911,060  
 Total Adj. Sales Price : 1,911,060  
 Total Assessed Value : 1,664,585  
 Avg. Adj. Sales Price : 112,415  
 Avg. Assessed Value : 97,917

MEDIAN : 76  
 WGT. MEAN : 87  
 MEAN : 80  
 COD : 27.41  
 PRD : 92.31

COV : 47.36  
 STD : 38.08  
 Avg. Abs. Dev : 20.88  
 MAX Sales Ratio : 207.96  
 MIN Sales Ratio : 32.98

95% Median C.I. : 63.03 to 87.07  
 95% Wgt. Mean C.I. : 61.04 to 113.16  
 95% Mean C.I. : 60.82 to 99.98

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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	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917
04											
<u>ALL</u>	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	6	79.22	75.26	75.10	22.27	100.21	32.98	110.07	32.98 to 110.07	21,333	16,021
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917
Greater Than 14,999	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917
Greater Than 29,999	11	74.42	83.20	87.96	30.05	94.59	42.54	207.96	45.33 to 99.20	162,096	142,587
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	6	79.22	75.26	75.10	22.27	100.21	32.98	110.07	32.98 to 110.07	21,333	16,021
30,000 TO 59,999	4	73.58	72.92	71.90	20.06	101.42	45.33	99.20	N/A	45,015	32,366
60,000 TO 99,999	3	73.22	64.57	63.64	16.13	101.46	42.54	77.96	N/A	85,167	54,202
100,000 TO 149,999	1	74.42	74.42	74.42	00.00	100.00	74.42	74.42	N/A	135,000	100,470
150,000 TO 249,999	2	136.65	136.65	125.84	52.19	108.59	65.33	207.96	N/A	206,250	259,548
250,000 TO 499,999											
500,000 TO 999,999	1	82.10	82.10	82.10	00.00	100.00	82.10	82.10	N/A	800,000	656,825
1,000,000 +											
<u>ALL</u>	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917

**02 Antelope**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 17  
 Total Sales Price : 1,911,060  
 Total Adj. Sales Price : 1,911,060  
 Total Assessed Value : 1,664,585  
 Avg. Adj. Sales Price : 112,415  
 Avg. Assessed Value : 97,917

MEDIAN : 76  
 WGT. MEAN : 87  
 MEAN : 80  
 COD : 27.41  
 PRD : 92.31

COV : 47.36  
 STD : 38.08  
 Avg. Abs. Dev : 20.88  
 MAX Sales Ratio : 207.96  
 MIN Sales Ratio : 32.98

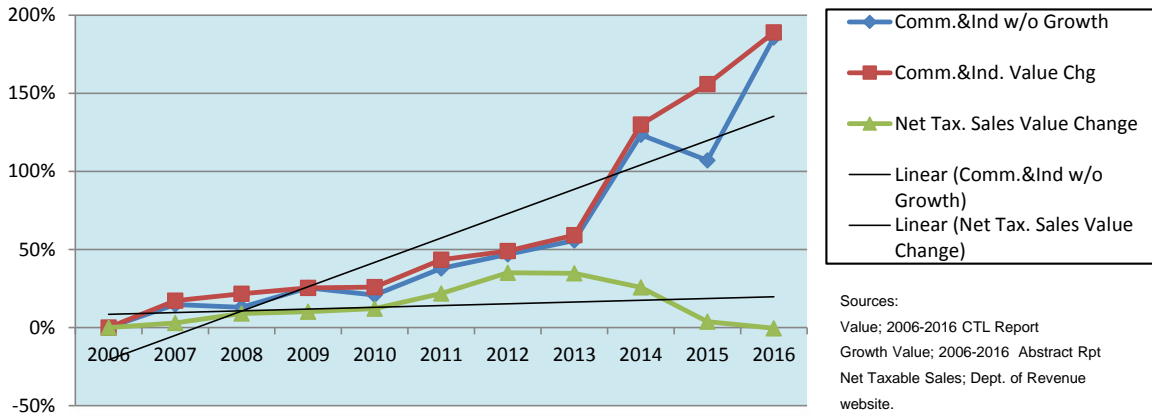
95% Median C.I. : 63.03 to 87.07  
 95% Wgt. Mean C.I. : 61.04 to 113.16  
 95% Mean C.I. : 60.82 to 99.98

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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	4	73.82	72.73	70.83	04.69	102.68	65.33	77.96	N/A	133,500	94,561
350	2	61.10	61.10	57.42	25.81	106.41	45.33	76.86	N/A	36,500	20,960
353	2	84.32	84.32	84.32	03.26	100.00	81.57	87.07	N/A	15,000	12,648
381	1	32.98	32.98	32.98	00.00	100.00	32.98	32.98	N/A	25,000	8,245
386	1	42.54	42.54	42.54	00.00	100.00	42.54	42.54	N/A	94,000	39,990
406	2	69.60	69.60	72.69	09.44	95.75	63.03	76.17	N/A	34,000	24,715
421	1	82.10	82.10	82.10	00.00	100.00	82.10	82.10	N/A	800,000	656,825
442	2	104.64	104.64	103.75	05.20	100.86	99.20	110.07	N/A	32,280	33,490
470	1	70.99	70.99	70.99	00.00	100.00	70.99	70.99	N/A	47,500	33,720
472	1	207.96	207.96	207.96	00.00	100.00	207.96	207.96	N/A	175,000	363,935
<u>    </u> ALL <u>    </u>	17	76.17	80.40	87.10	27.41	92.31	32.98	207.96	63.03 to 87.07	112,415	97,917

### 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
2006	\$ 47,671,280	\$ 1,806,700	3.79%	\$ 45,864,580	-	\$ 35,888,714	-
2007	\$ 55,861,595	\$ 1,132,735	2.03%	\$ 54,728,860	14.80%	\$ 36,940,868	2.93%
2008	\$ 58,012,285	\$ 4,165,085	7.18%	\$ 53,847,200	-3.61%	\$ 39,112,158	5.88%
2009	\$ 59,804,665	\$ -	0.00%	\$ 59,804,665	3.09%	\$ 39,547,619	1.11%
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%
<b>Ann %chg</b>	11.19%			<b>Average</b>	<b>6.92%</b>	<b>0.41%</b>	<b>0.28%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	14.80%	17.18%	2.93%
2008	12.96%	21.69%	8.98%
2009	25.45%	25.45%	10.20%
2010	20.83%	25.91%	12.10%
2011	37.86%	43.42%	21.85%
2012	46.92%	49.04%	35.09%
2013	55.79%	59.15%	34.80%
2014	123.47%	129.91%	25.75%
2015	107.02%	155.81%	3.77%
2016	185.65%	188.96%	-0.42%

County Number   
 County Name

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

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 35  
 Total Sales Price : 26,950,886  
 Total Adj. Sales Price : 26,547,898  
 Total Assessed Value : 19,942,305  
 Avg. Adj. Sales Price : 758,511  
 Avg. Assessed Value : 569,780

MEDIAN : 72  
 WGT. MEAN : 75  
 MEAN : 79  
 COD : 25.01  
 PRD : 105.50

COV : 33.79  
 STD : 26.78  
 Avg. Abs. Dev : 18.01  
 MAX Sales Ratio : 175.89  
 MIN Sales Ratio : 44.60

95% Median C.I. : 65.49 to 80.55  
 95% Wgt. Mean C.I. : 69.64 to 80.60  
 95% Mean C.I. : 70.38 to 88.12

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	3	57.09	64.57	63.40	14.29	101.85	56.06	80.55	N/A	898,241	569,477
01-JAN-14 To 31-MAR-14	4	71.43	90.84	74.06	55.17	122.66	44.60	175.89	N/A	526,934	390,224
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	5	66.22	68.32	68.12	07.91	100.29	60.96	79.21	N/A	1,003,699	683,723
01-OCT-14 To 31-DEC-14	4	97.07	96.56	77.06	33.53	125.30	61.56	130.55	N/A	657,181	506,453
01-JAN-15 To 31-MAR-15	3	90.97	87.20	87.23	08.66	99.97	73.49	97.14	N/A	1,011,000	881,897
01-APR-15 To 30-JUN-15	1	123.54	123.54	123.54	00.00	100.00	123.54	123.54	N/A	560,000	691,820
01-JUL-15 To 30-SEP-15	5	72.00	75.89	78.52	10.61	96.65	66.94	95.00	N/A	830,138	651,835
01-OCT-15 To 31-DEC-15	4	63.40	65.49	68.34	13.22	95.83	52.93	82.24	N/A	483,912	330,709
01-JAN-16 To 31-MAR-16	3	87.56	85.82	78.79	16.08	108.92	63.84	106.07	N/A	709,447	558,998
01-APR-16 To 30-JUN-16	3	76.01	68.28	71.25	11.66	95.83	51.12	77.70	N/A	763,513	544,013
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	12	64.93	74.89	68.10	27.91	109.97	44.60	175.89	57.09 to 80.55	818,413	557,328
01-OCT-14 To 30-SEP-15	13	77.84	88.53	83.13	25.37	106.50	61.56	130.55	66.94 to 123.54	797,878	663,269
01-OCT-15 To 30-SEP-16	10	70.75	72.43	72.89	19.07	99.37	51.12	106.07	52.93 to 87.56	635,453	463,187
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	13	66.47	83.94	71.81	36.36	116.89	44.60	175.89	60.96 to 127.67	750,381	538,871
01-JAN-15 To 31-DEC-15	13	73.49	78.97	81.82	18.89	96.52	52.93	123.54	65.49 to 95.00	744,565	609,194
<u>ALL</u>	35	72.00	79.25	75.12	25.01	105.50	44.60	175.89	65.49 to 80.55	758,511	569,780

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	32	69.64	77.29	73.24	24.45	105.53	44.60	175.89	63.64 to 80.55	736,387	539,344
3	3	95.00	100.17	89.94	17.48	111.37	77.84	127.67	N/A	994,501	894,437
<u>ALL</u>	35	72.00	79.25	75.12	25.01	105.50	44.60	175.89	65.49 to 80.55	758,511	569,780

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

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 35  
 Total Sales Price : 26,950,886  
 Total Adj. Sales Price : 26,547,898  
 Total Assessed Value : 19,942,305  
 Avg. Adj. Sales Price : 758,511  
 Avg. Assessed Value : 569,780

MEDIAN : 72  
 WGT. MEAN : 75  
 MEAN : 79  
 COD : 25.01  
 PRD : 105.50

COV : 33.79  
 STD : 26.78  
 Avg. Abs. Dev : 18.01  
 MAX Sales Ratio : 175.89  
 MIN Sales Ratio : 44.60

95% Median C.I. : 65.49 to 80.55  
 95% Wgt. Mean C.I. : 69.64 to 80.60  
 95% Mean C.I. : 70.38 to 88.12

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	87.56	87.56	87.56	00.00	100.00	87.56	87.56	N/A	852,040	746,055
1	1	87.56	87.56	87.56	00.00	100.00	87.56	87.56	N/A	852,040	746,055
<b>Dry</b>											
County	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	526,286	378,920
1	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	526,286	378,920
<b>Grass</b>											
County	4	65.17	76.37	68.88	43.75	110.87	44.60	130.55	N/A	381,155	262,521
1	4	65.17	76.37	68.88	43.75	110.87	44.60	130.55	N/A	381,155	262,521
<b>ALL</b>	<b>35</b>	<b>72.00</b>	<b>79.25</b>	<b>75.12</b>	<b>25.01</b>	<b>105.50</b>	<b>44.60</b>	<b>175.89</b>	<b>65.49 to 80.55</b>	<b>758,511</b>	<b>569,780</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	23	71.58	75.15	73.87	17.06	101.73	56.06	123.54	63.84 to 82.24	900,508	665,229
1	22	69.64	74.24	72.83	16.80	101.94	56.06	123.54	63.64 to 82.24	897,123	653,362
3	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	975,000	926,290
<b>Dry</b>											
County	3	77.84	108.58	85.58	44.49	126.88	72.00	175.89	N/A	788,095	674,452
1	2	123.95	123.95	102.43	41.91	121.01	72.00	175.89	N/A	372,143	381,175
3	1	77.84	77.84	77.84	00.00	100.00	77.84	77.84	N/A	1,620,000	1,261,005
<b>Grass</b>											
County	4	65.17	76.37	68.88	43.75	110.87	44.60	130.55	N/A	381,155	262,521
1	4	65.17	76.37	68.88	43.75	110.87	44.60	130.55	N/A	381,155	262,521
<b>ALL</b>	<b>35</b>	<b>72.00</b>	<b>79.25</b>	<b>75.12</b>	<b>25.01</b>	<b>105.50</b>	<b>44.60</b>	<b>175.89</b>	<b>65.49 to 80.55</b>	<b>758,511</b>	<b>569,780</b>

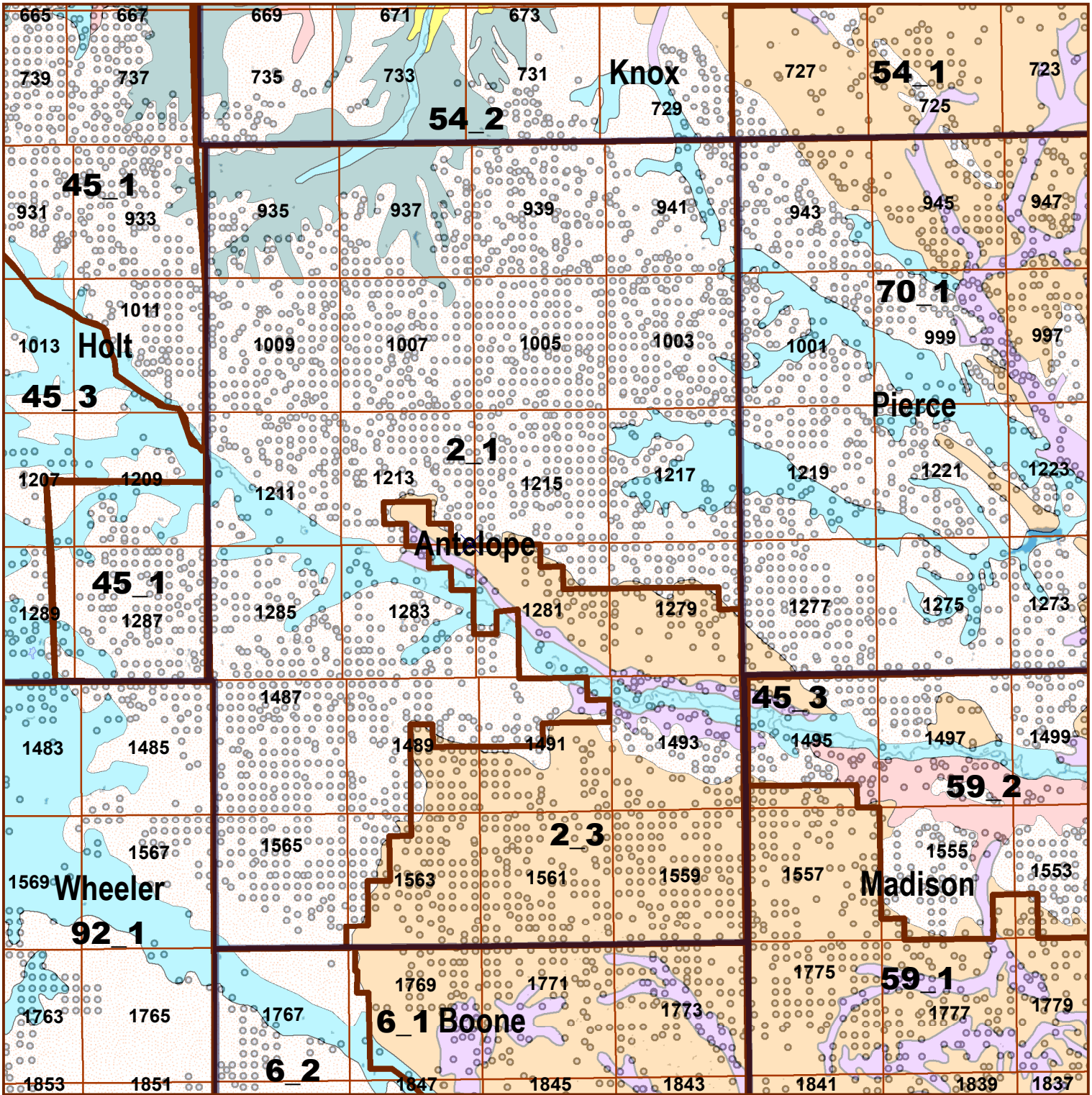
## Antelope County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	5016	5016	4985	4985	4850	4850	3925	3658	<b>4745</b>
Holt	1	4900	4900	4900	4900	4687	4699	4599	4270	<b>4730</b>
Boone	2	4600	4617	4626	4729	4631	4641	4630	4517	<b>4621</b>
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	<b>3264</b>
Knox	2	3810	3683	3606	3517	3442	3365	3111	2969	<b>3472</b>
Pierce	1	6106	5894	5520	5423	5328	5158	4112	3889	<b>5326</b>
Madison	2	6745	6460	6018	5798	5550	5335	4421	3725	<b>5624</b>
Antelope	3	6430	6275	5800	5786	5786	5700	5400	5400	<b>5883</b>
Boone	1	6200	6198	6167	6126	6095	6099	5850	5850	<b>6091</b>
Madison	1	7329	7014	6572	6270	5961	5737	4721	4000	<b>6338</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	<b>2529</b>
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Boone	2	2105	1962	1440	1565	1226	1257	1112	1072	<b>1319</b>
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	<b>1357</b>
Knox	2	2790	2710	2290	2075	2025	1990	1970	1955	<b>2246</b>
Pierce	1	5680	5505	5185	4945	4295	4165	2895	2530	<b>4591</b>
Madison	2	5569	5382	5089	4843	4229	3926	3011	2500	<b>4448</b>
Antelope	3	5100	5100	5100	5100	5010	5010	4275	3600	<b>4691</b>
Boone	1	4665	4662	4422	4382	4437	4451	4423	4404	<b>4483</b>
Madison	1	6432	6265	5892	5609	5339	5116	4091	3275	<b>5605</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1500	1475	1475	1475	1475	1475	1350	1285	<b>1382</b>
Holt	1	1544	1542	1435	1433	1430	1432	1319	1173	<b>1318</b>
Boone	2	1196	1212	1145	963	959	871	864	863	<b>874</b>
Wheeler	1	1375	1295	1220	1150	1070	1000	970	878	<b>930</b>
Knox	2	1352	1350	1353	1352	1341	1340	1340	1340	<b>1342</b>
Pierce	1	2275	2105	2050	1920	1855	1600	1465	1295	<b>1640</b>
Madison	2	2246	2150	2050	1992	1898	1860	1537	1396	<b>1794</b>
Antelope	3	2033	1900	1900	1900	1875	1670	1670	1640	<b>1703</b>
Boone	1	1853	1854	1840	1838	1848	1848	1535	1522	<b>1695</b>
Madison	1	2250	2150	2050	2000	1896	1875	1549	1396	<b>1852</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



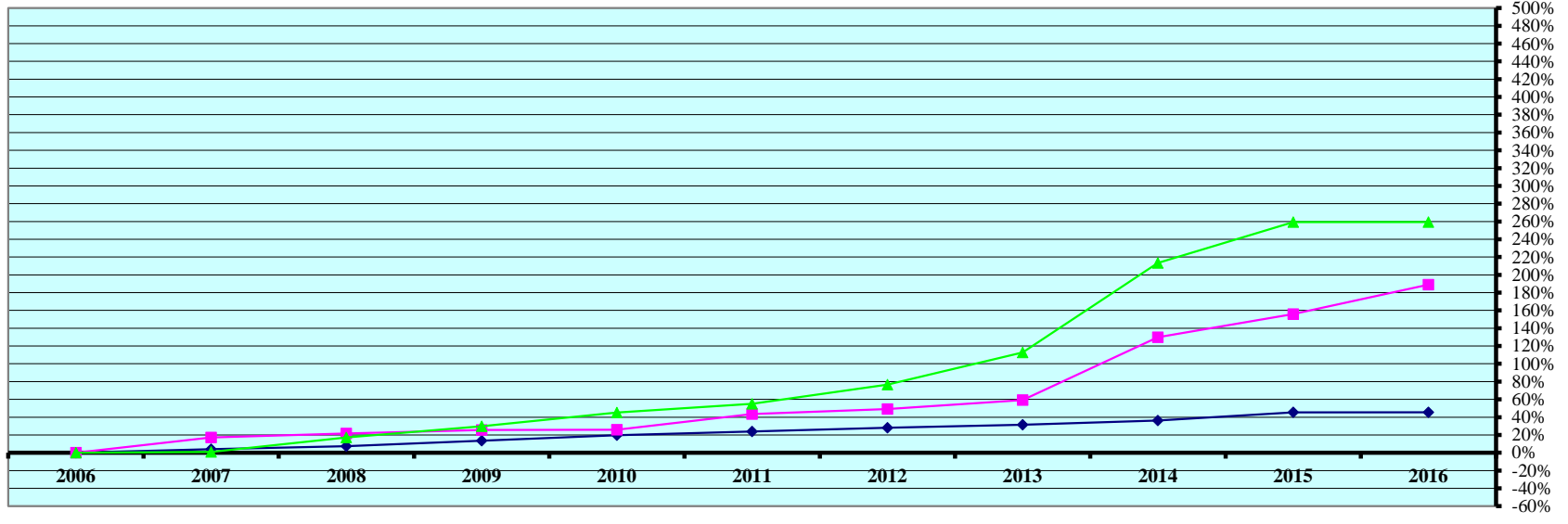
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Antelope County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	101,506,200	--	--	--	47,671,280	--	--	--	564,366,930	--	--	--
2007	105,662,190	4,155,990	4.09%	4.09%	55,861,595	8,190,315	17.18%	17.18%	569,760,645	5,393,715	0.96%	0.96%
2008	108,842,105	3,179,915	3.01%	7.23%	58,012,285	2,150,690	3.85%	21.69%	660,580,090	90,819,445	15.94%	17.05%
2009	115,170,020	6,327,915	5.81%	13.46%	59,804,665	1,792,380	3.09%	25.45%	732,132,060	71,551,970	10.83%	29.73%
2010	121,367,625	6,197,605	5.38%	19.57%	60,024,750	220,085	0.37%	25.91%	819,066,330	86,934,270	11.87%	45.13%
2011	125,749,430	4,381,805	3.61%	23.88%	68,371,620	8,346,870	13.91%	43.42%	875,490,350	56,424,020	6.89%	55.13%
2012	129,999,500	4,250,070	3.38%	28.07%	71,051,375	2,679,755	3.92%	49.04%	995,884,045	120,393,695	13.75%	76.46%
2013	133,498,055	3,498,555	2.69%	31.52%	75,867,140	4,815,765	6.78%	59.15%	1,199,941,620	204,057,575	20.49%	112.62%
2014	138,144,140	4,646,085	3.48%	36.09%	109,601,445	33,734,305	44.46%	129.91%	1,769,226,465	569,284,845	47.44%	213.49%
2015	147,564,505	9,420,365	6.82%	45.37%	121,949,000	12,347,555	11.27%	155.81%	2,027,679,200	258,452,735	14.61%	259.28%
2016	147,544,545	-19,960	-0.01%	45.36%	137,752,530	15,803,530	12.96%	188.96%	2,027,461,270	-217,930	-0.01%	259.25%

Rate Annual %chg: Residential & Recreational 3.81% Commercial & Industrial 11.19% Agricultural Land 13.64%

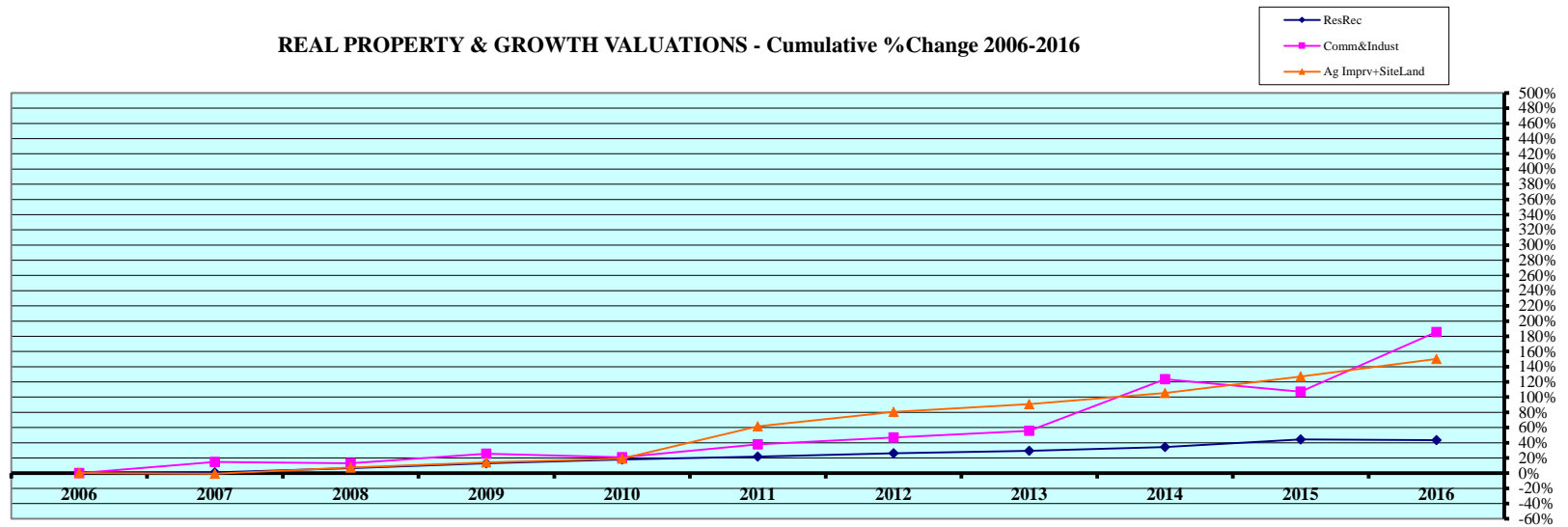
Cnty# 2  
 County ANTELOPE

CHART 1 EXHIBIT 2B Page 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.



**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	101,506,200	2,556,570	2.52%	98,949,630	--	--	47,671,280	1,806,700	3.79%	45,864,580	--	--
2007	105,662,190	3,041,735	2.88%	102,620,455	1.10%	1.10%	55,861,595	1,132,735	2.03%	54,728,860	14.80%	14.80%
2008	108,842,105	743,975	0.68%	108,098,130	2.31%	6.49%	58,012,285	4,165,085	7.18%	53,847,200	-3.61%	12.96%
2009	115,170,020	530,005	0.46%	114,640,015	5.33%	12.94%	59,804,665	0	0.00%	59,804,665	3.09%	25.45%
2010	121,367,625	1,719,024	1.42%	119,648,601	3.89%	17.87%	60,024,750	2,424,270	4.04%	57,600,480	-3.69%	20.83%
2011	125,749,430	2,282,155	1.81%	123,467,275	1.73%	21.64%	68,371,620	2,651,725	3.88%	65,719,895	9.49%	37.86%
2012	129,999,500	1,947,083	1.50%	128,052,417	1.83%	26.15%	71,051,375	1,015,055	1.43%	70,036,320	2.43%	46.92%
2013	133,498,055	2,331,354	1.75%	131,166,701	0.90%	29.22%	75,867,140	1,599,110	2.11%	74,268,030	4.53%	55.79%
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	34.42%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	123.47%
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	44.33%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	107.02%
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	43.47%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	185.65%
Rate Ann%chg	<b>3.81%</b>				<b>2.40%</b>		<b>11.19%</b>	<b>C &amp; I w/o growth</b>			<b>6.92%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2006	42,255,330	18,407,485	60,662,815	9,595	0.02%	60,653,220	--	--
2007	41,913,820	18,289,240	60,203,060	0	0.00%	60,203,060	-0.76%	-0.76%
2008	43,869,290	21,229,470	65,098,760	16,200	0.02%	65,082,560	8.11%	7.29%
2009	46,153,620	23,024,825	69,178,445	6,780	0.01%	69,171,665	6.26%	14.03%
2010	50,243,955	27,430,770	77,674,725	5,509,977	7.09%	72,164,748	4.32%	18.96%
2011	55,138,930	46,962,900	102,101,830	4,114,918	4.03%	97,986,912	26.15%	61.53%
2012	57,354,465	56,712,230	114,066,695	4,639,095	4.07%	109,427,600	7.17%	80.39%
2013	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	1.47%	90.80%
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	105.35%
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	126.95%
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	150.19%
Rate Ann%chg	<b>6.66%</b>	<b>14.95%</b>	<b>9.81%</b>			<b>Ag Imprv+Site w/o growth</b>	<b>7.02%</b>	

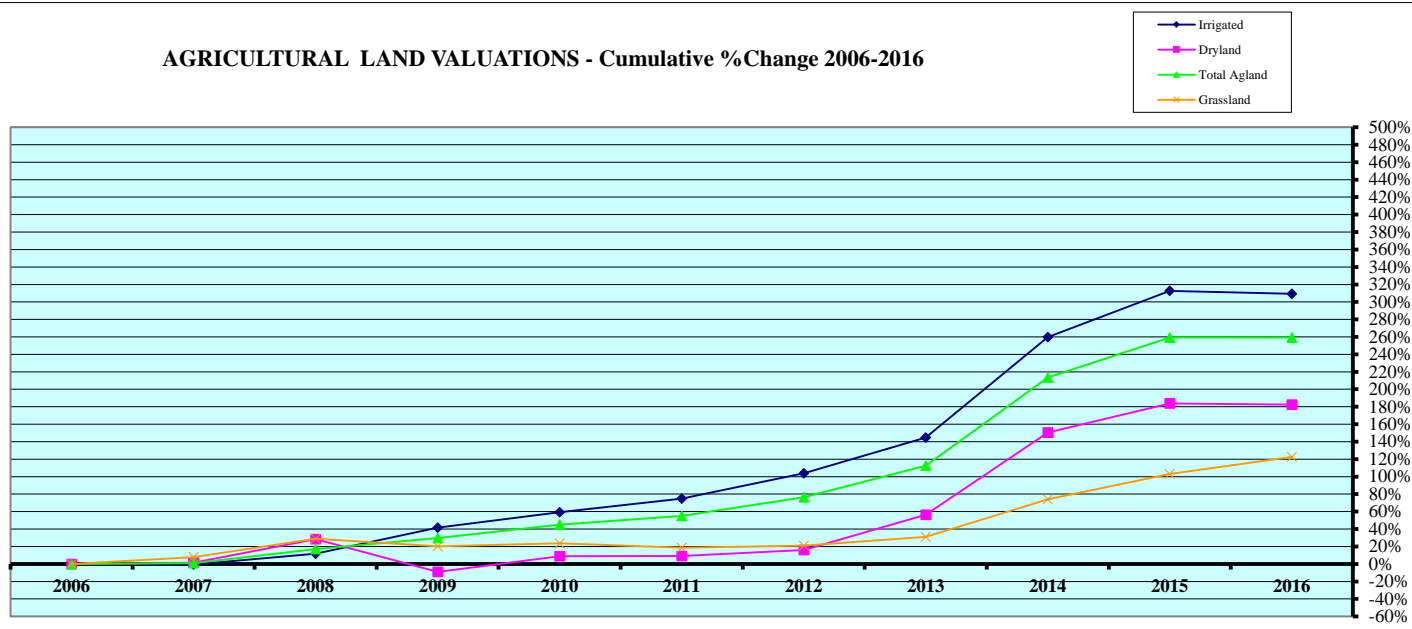
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

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

**CHART 2**

### AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	386,637,295	--	--	--	98,154,930	--	--	--	74,019,855	--	--	--
2007	384,450,005	-2,187,290	-0.57%	-0.57%	99,532,795	1,377,865	1.40%	1.40%	79,856,855	5,837,000	7.89%	7.89%
2008	432,472,282	48,022,277	12.49%	11.85%	125,966,781	26,433,986	26.56%	28.33%	95,457,046	15,600,191	19.54%	28.96%
2009	547,406,865	114,934,583	26.58%	41.58%	89,265,425	-36,701,356	-29.14%	-9.06%	88,937,830	-6,519,216	-6.83%	20.15%
2010	615,508,660	68,101,795	12.44%	59.20%	106,986,010	17,720,585	19.85%	9.00%	91,502,495	2,564,665	2.88%	23.62%
2011	676,092,515	60,583,855	9.84%	74.86%	107,274,920	288,910	0.27%	9.29%	87,923,365	-3,579,130	-3.91%	18.78%
2012	788,691,415	112,598,900	16.65%	103.99%	113,768,950	6,494,030	6.05%	15.91%	89,582,305	1,658,940	1.89%	21.02%
2013	945,867,465	157,176,050	19.93%	144.64%	153,612,830	39,843,880	35.02%	56.50%	97,008,095	7,425,790	8.29%	31.06%
2014	1,391,084,160	445,216,695	47.07%	259.79%	245,832,205	92,219,375	60.03%	150.45%	128,859,020	31,850,925	32.83%	74.09%
2015	1,595,425,025	204,340,865	14.69%	312.64%	278,542,480	32,710,275	13.31%	183.78%	150,267,020	21,408,000	16.61%	103.01%
2016	1,582,353,705	-13,071,320	-0.82%	309.26%	277,139,740	-1,402,740	-0.50%	182.35%	164,750,990	14,483,970	9.64%	122.58%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	2,064,620	--	--	--	3,490,230	--	--	--	564,366,930	--	--	--
2007	1,608,415	-456,205	-22.10%	-22.10%	4,312,575	822,345	23.56%	23.56%	569,760,645	5,393,715	0.96%	0.96%
2008	1,021,885	-586,530	-36.47%	-50.50%	5,662,096	1,349,521	31.29%	62.23%	660,580,090	90,819,445	15.84%	17.05%
2009	524,645	-497,240	-48.66%	-74.59%	5,997,295	335,199	5.92%	71.83%	732,132,060	71,551,970	10.83%	29.73%
2010	794,420	269,775	51.42%	-61.52%	4,274,745	-1,722,550	-28.72%	22.48%	819,066,330	86,934,270	11.87%	45.13%
2011	513,770	-280,650	-35.33%	-75.12%	3,685,780	-588,965	-13.78%	5.60%	875,490,350	56,424,020	6.89%	55.13%
2012	488,595	-25,175	-4.90%	-76.33%	3,352,780	-333,000	-9.03%	-3.94%	995,884,045	120,393,695	13.75%	76.46%
2013	346,315	-142,280	-29.12%	-83.23%	3,106,915	-245,865	-7.33%	-10.98%	1,199,941,620	204,057,575	20.49%	112.62%
2014	347,530	1,215	0.35%	-83.17%	3,103,550	-3,365	-0.11%	-11.08%	1,769,226,465	569,284,845	47.44%	213.49%
2015	360,295	12,765	3.67%	-82.55%	3,084,380	-19,170	-0.62%	-11.63%	2,027,679,200	258,452,735	14.61%	259.28%
2016	372,930	12,635	3.51%	-81.94%	2,843,905	-240,475	-7.80%	-18.52%	2,027,461,270	-217,930	-0.01%	259.25%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	386,008,570	246,779	1,564			98,472,555	105,853	930			74,254,560	154,149	482		
2007	384,751,485	250,284	1,537	-1.72%	-1.72%	99,365,290	102,733	967	3.97%	3.97%	79,894,200	153,217	521	8.25%	8.25%
2008	448,391,075	251,864	1,780	15.81%	13.82%	128,083,145	101,581	1,261	30.36%	35.54%	96,283,840	152,836	630	20.81%	30.78%
2009	529,717,875	256,950	2,062	15.80%	31.80%	94,795,080	97,894	968	-23.20%	4.09%	91,500,570	151,097	606	-3.87%	25.71%
2010	616,446,820	277,507	2,221	7.75%	42.01%	107,041,940	85,345	1,254	29.52%	34.82%	81,700,995	133,333	613	1.19%	27.21%
2011	670,015,155	283,316	2,365	6.46%	51.19%	109,063,190	85,150	1,281	2.12%	37.68%	89,688,965	135,300	663	8.18%	37.61%
2012	787,393,245	291,041	2,705	14.40%	72.96%	114,451,495	81,754	1,400	9.30%	50.49%	89,574,800	130,628	686	3.44%	42.35%
2013	942,840,235	296,196	3,183	17.66%	103.50%	154,496,665	80,302	1,924	37.43%	106.81%	97,239,960	127,646	762	11.09%	58.15%
2014	1,392,070,100	297,900	4,673	46.80%	198.75%	246,076,135	79,076	3,112	61.75%	234.51%	128,539,130	127,483	1,008	32.36%	109.31%
2015	1,594,074,195	298,823	5,335	14.16%	241.04%	281,377,805	78,388	3,590	15.35%	285.86%	149,636,865	127,257	1,176	16.62%	144.10%
2016	1,581,060,255	300,331	5,264	-1.31%	236.56%	278,220,760	76,884	3,619	0.81%	288.99%	164,929,515	127,713	1,291	9.83%	168.09%

Rate Annual %chg Average Value/Acre: 12.90%

14.55%

10.36%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	2,647,130	2,490	1,063			3,340,430	9,685	345			564,723,245	518,956	1,088		
2007	1,608,815	2,483	648	-39.05%	-39.05%	3,734,630	9,923	376	9.12%	9.12%	569,354,420	518,640	1,098	0.88%	0.88%
2008	1,031,430	2,299	449	-30.75%	-57.80%	4,234,845	10,025	422	12.25%	22.48%	678,024,335	518,605	1,307	19.09%	20.14%
2009	514,595	2,254	228	-49.13%	-78.53%	5,043,870	10,088	500	18.36%	44.97%	721,571,990	518,283	1,392	6.49%	27.94%
2010	817,015	2,626	311	36.31%	-70.73%	12,935,265	16,808	770	53.92%	123.14%	818,942,035	515,619	1,588	14.08%	45.95%
2011	498,765	4,985	100	-67.85%	-90.59%	3,206,740	6,413	500	-35.03%	44.97%	872,472,815	515,165	1,694	6.63%	55.63%
2012	484,415	4,842	100	0.00%	-90.59%	3,088,810	6,178	500	0.00%	44.97%	994,992,765	514,442	1,934	14.20%	77.74%
2013	393,685	3,914	101	0.53%	-90.54%	2,878,965	5,758	500	0.00%	44.97%	1,197,849,510	513,815	2,331	20.53%	114.23%
2014	340,030	3,378	101	0.09%	-90.53%	2,847,970	5,696	500	0.00%	44.97%	1,769,873,365	513,533	3,446	47.84%	216.72%
2015	346,665	3,444	101	-0.01%	-90.53%	2,810,260	5,621	500	0.00%	44.97%	2,028,245,790	513,533	3,950	14.60%	262.95%
2016	360,730	3,584	101	0.00%	-90.53%	2,837,925	5,676	500	0.00%	44.97%	2,027,409,185	514,188	3,943	-0.17%	262.34%

2  
**ANTELOPE**

Rate Annual %chg Average Value/Acre: 13.74%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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	140,248,206	7,004,681	8,421,888	141,066,720	137,111,450	641,080	6,477,825	2,027,461,270	80,505,420	74,177,280	0	2,623,115,820
cnty.sector.value % of total value:		5.35%	0.27%	0.32%	5.38%	5.23%	0.02%	0.25%	77.29%	3.07%	2.83%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
138	BRUNSWICK	1,208,349	126,749	291,653	3,543,745	5,636,340	0	0	569,525	152,145	4,425	0	11,532,931
2.06%	%sector of county sector	0.86%	1.81%	3.46%	2.51%	4.11%			0.03%	0.19%	0.01%		0.44%
	%sector of municipality	10.48%	1.10%	2.53%	30.73%	48.87%			4.94%	1.32%	0.04%		100.00%
419	CLEARWATER	1,406,223	113,657	10,229	5,684,460	1,880,510	0	0	0	0	0	0	9,095,079
6.27%	%sector of county sector	1.00%	1.62%	0.12%	4.03%	1.37%							0.35%
	%sector of municipality	15.46%	1.25%	0.11%	62.50%	20.68%							100.00%
661	ELGIN	1,724,436	565,853	54,921	25,048,280	7,954,175	0	0	29,180	0	0	0	35,376,845
9.89%	%sector of county sector	1.23%	8.08%	0.65%	17.76%	5.80%			0.00%				1.35%
	%sector of municipality	4.87%	1.60%	0.16%	70.80%	22.48%			0.08%				100.00%
1,621	NELIGH	3,220,596	321,627	88,732	44,159,295	19,602,805	496,235	0	51,775	0	0	0	67,941,065
24.25%	%sector of county sector	2.30%	4.59%	1.05%	31.30%	14.30%	77.41%		0.00%				2.89%
	%sector of municipality	4.74%	0.47%	0.13%	65.00%	28.85%	0.73%		0.08%				100.00%
322	OAKDALE	751,517	230,241	17,834	2,994,635	178,955	0	0	114,230	0	0	0	4,287,412
4.82%	%sector of county sector	0.54%	3.29%	0.21%	2.12%	0.13%			0.01%				0.16%
	%sector of municipality	17.53%	5.37%	0.42%	69.85%	4.17%			2.66%				100.00%
379	ORCHARD	2,194,504	336,349	413,466	7,541,790	4,044,270	0	0	0	0	0	0	14,530,379
5.67%	%sector of county sector	1.56%	4.80%	4.91%	5.35%	2.95%							0.55%
	%sector of municipality	15.10%	2.31%	2.85%	51.90%	27.83%							100.00%
63	ROYAL	110,302	29,918	111,555	716,465	161,700	0	0	16,565	45,550	9,940	0	1,201,995
0.94%	%sector of county sector	0.08%	0.43%	1.32%	0.51%	0.12%			0.00%	0.06%	0.01%		0.05%
	%sector of municipality	9.18%	2.49%	9.28%	59.61%	13.45%			1.38%	3.79%	0.83%		100.00%
953	TILDEN	1,544,258	59,411	6,037	8,572,095	1,787,015	0	0	0	0	0	0	11,968,816
14.26%	%sector of county sector	1.10%	0.85%	0.07%	6.08%	1.30%							0.46%
	%sector of municipality	12.90%	0.50%	0.05%	71.62%	14.93%							100.00%
4,556	Total Municipalities	12,160,185	1,783,805	994,427	98,260,765	41,245,770	496,235	0	781,275	197,695	14,365	0	155,934,522
68.15%	%all municip.sect of cnty	8.67%	25.47%	11.81%	69.66%	30.08%	77.41%		0.04%	0.25%	0.02%		5.94%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
2	ANTELOPE

CHART 5

EXHIBIT

2B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,198</b>	<b>Value : 2,391,514,835</b>	<b>Growth 18,929,660</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	316	727,995	1	5,225	54	520,735	371	1,253,955	
<b>02. Res Improve Land</b>	1,831	3,999,560	4	70,775	359	9,075,555	2,194	13,145,890	
<b>03. Res Improvements</b>	1,839	95,697,250	4	601,960	365	43,004,310	2,208	139,303,520	
<b>04. Res Total</b>	2,155	100,424,805	5	677,960	419	52,600,600	2,579	153,703,365	3,410,295
<b>% of Res Total</b>	83.56	65.34	0.19	0.44	16.25	34.22	35.83	6.43	18.02
<b>05. Com UnImp Land</b>	89	354,445	5	152,035	13	151,505	107	657,985	
<b>06. Com Improve Land</b>	358	2,163,035	12	198,450	50	3,393,180	420	5,754,665	
<b>07. Com Improvements</b>	365	38,577,555	13	1,589,240	100	84,303,655	478	124,470,450	
<b>08. Com Total</b>	454	41,095,035	18	1,939,725	113	87,848,340	585	130,883,100	11,402,820
<b>% of Com Total</b>	77.61	31.40	3.08	1.48	19.32	67.12	8.13	5.47	60.24
<b>09. Ind UnImp Land</b>	0	0	0	0	1	9,560	1	9,560	
<b>10. Ind Improve Land</b>	3	36,105	0	0	2	25,120	5	61,225	
<b>11. Ind Improvements</b>	3	460,130	0	0	2	110,165	5	570,295	
<b>12. Ind Total</b>	3	496,235	0	0	3	144,845	6	641,080	0
<b>% of Ind Total</b>	50.00	77.41	0.00	0.00	50.00	22.59	0.08	0.03	0.00
<b>13. Rec UnImp Land</b>	0	0	2	126,060	24	2,193,625	26	2,319,685	
<b>14. Rec Improve Land</b>	0	0	0	0	17	2,548,240	17	2,548,240	
<b>15. Rec Improvements</b>	0	0	1	9,860	21	1,662,535	22	1,672,395	
<b>16. Rec Total</b>	0	0	3	135,920	45	6,404,400	48	6,540,320	6,310
<b>% of Rec Total</b>	0.00	0.00	6.25	2.08	93.75	97.92	0.67	0.27	0.03
<b>Res &amp; Rec Total</b>	2,155	100,424,805	8	813,880	464	59,005,000	2,627	160,243,685	3,416,605
<b>% of Res &amp; Rec Total</b>	82.03	62.67	0.30	0.51	17.66	36.82	36.50	6.70	18.05
<b>Com &amp; Ind Total</b>	457	41,591,270	18	1,939,725	116	87,993,185	591	131,524,180	11,402,820
<b>% of Com &amp; Ind Total</b>	77.33	31.62	3.05	1.47	19.63	66.90	8.21	5.50	60.24
<b>17. Taxable Total</b>	2,612	142,016,075	26	2,753,605	580	146,998,185	3,218	291,767,865	14,819,425
<b>% of Taxable Total</b>	81.17	48.67	0.81	0.94	18.02	50.38	44.71	12.20	78.29

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	23,020	2,460,035	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	23,020	2,460,035
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	23,020	2,460,035

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	265	5	225	495

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	686,855	30	11,219,795	2,497	1,171,653,120	2,543	1,183,559,770
28. Ag-Improved Land	3	59,035	86	38,678,275	1,282	754,840,520	1,371	793,577,830
29. Ag Improvements	4	216,650	86	7,348,235	1,347	115,044,485	1,437	122,609,370
30. Ag Total							3,980	2,099,746,970

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	2	2.00	30,000	74	75.03	1,125,450	
33. HomeSite Improvements	2	2.00	167,695	74	75.03	5,119,285	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	8	80.40	99,685	
36. FarmSite Improv Land	3	4.83	10,905	76	269.71	529,745	
37. FarmSite Improvements	3	0.00	48,955	59	0.00	2,228,950	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	200.61	0	
40. Other- Non Ag Use	0	0.00	0	0	91.69	15,220	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	90,000	6	6.00	90,000	
32. HomeSite Improv Land	777	805.49	12,088,200	853	882.52	13,243,650	
33. HomeSite Improvements	797	795.49	56,909,560	873	872.52	62,196,540	4,110,235
34. HomeSite Total				<b>879</b>	<b>888.52</b>	<b>75,530,190</b>	
35. FarmSite UnImp Land	231	802.20	1,593,525	240	883.60	1,695,210	
36. FarmSite Improv Land	1,201	4,350.39	8,749,940	1,280	4,624.93	9,290,590	
37. FarmSite Improvements	1,141	0.00	58,134,925	1,203	0.00	60,412,830	0
38. FarmSite Total				<b>1,443</b>	<b>5,508.53</b>	<b>71,398,630</b>	
39. Road & Ditches	0	10,306.44	0	0	10,507.05	0	
40. Other- Non Ag Use	0	1,925.32	893,535	0	2,017.01	908,755	
41. Total Section VI				<b>2,322</b>	<b>18,921.11</b>	<b>147,837,575</b>	<b>4,110,235</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.82	775,795	8	976.82	775,795

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. Recapture Value N/A	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

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,749.70	2.51%	28,840,445	2.66%	5,015.99
46. 1A	16,245.39	7.10%	81,486,790	7.51%	5,015.99
47. 2A1	11,814.56	5.17%	58,895,635	5.43%	4,985.00
48. 2A	9,985.78	4.37%	49,779,210	4.59%	4,985.01
49. 3A1	100,360.34	43.88%	486,748,870	44.85%	4,850.01
50. 3A	54,956.84	24.03%	266,541,225	24.56%	4,850.01
51. 4A1	17,392.22	7.60%	68,264,655	6.29%	3,925.01
52. 4A	12,201.56	5.34%	44,633,265	4.11%	3,658.00
<b>53. Total</b>	<b>228,706.39</b>	<b>100.00%</b>	<b>1,085,190,095</b>	<b>100.00%</b>	<b>4,744.91</b>
<b>Dry</b>					
54. 1D1	1,782.17	3.90%	5,613,960	4.86%	3,150.07
55. 1D	4,265.97	9.34%	13,011,510	11.27%	3,050.07
56. 2D1	2,953.11	6.47%	8,165,425	7.07%	2,765.03
57. 2D	3,478.50	7.62%	9,618,130	8.33%	2,765.02
58. 3D1	20,185.57	44.22%	49,455,705	42.84%	2,450.05
59. 3D	9,726.07	21.31%	23,829,460	20.64%	2,450.06
60. 4D1	2,330.37	5.10%	4,334,465	3.75%	1,859.99
61. 4D	929.63	2.04%	1,422,310	1.23%	1,529.97
<b>62. Total</b>	<b>45,651.39</b>	<b>100.00%</b>	<b>115,450,965</b>	<b>100.00%</b>	<b>2,528.97</b>
<b>Grass</b>					
63. 1G1	457.02	0.46%	613,465	0.47%	1,342.32
64. 1G	1,577.97	1.58%	2,134,245	1.63%	1,352.53
65. 2G1	1,384.31	1.39%	1,863,840	1.42%	1,346.40
66. 2G	5,395.08	5.42%	7,680,350	5.87%	1,423.58
67. 3G1	14,667.00	14.73%	19,908,985	15.21%	1,357.40
68. 3G	22,510.46	22.61%	32,044,175	24.49%	1,423.52
69. 4G1	17,526.02	17.60%	23,006,910	17.58%	1,312.73
70. 4G	36,059.05	36.21%	43,618,595	33.33%	1,209.64
<b>71. Total</b>	<b>99,576.91</b>	<b>100.00%</b>	<b>130,870,565</b>	<b>100.00%</b>	<b>1,314.27</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>228,706.39</b>	<b>59.81%</b>	<b>1,085,190,095</b>	<b>81.16%</b>	<b>4,744.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>45,651.39</b>	<b>11.94%</b>	<b>115,450,965</b>	<b>8.63%</b>	<b>2,528.97</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>99,576.91</b>	<b>26.04%</b>	<b>130,870,565</b>	<b>9.79%</b>	<b>1,314.27</b>
72. Waste	2,582.01	0.68%	483,855	0.04%	187.39
73. Other	5,886.00	1.54%	5,132,800	0.38%	872.04
74. Exempt	3,268.75	0.85%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>382,402.70</b>	<b>100.00%</b>	<b>1,337,128,280</b>	<b>100.00%</b>	<b>3,496.65</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,431.56	4.69%	22,064,955	5.12%	6,430.01
46. 1A	29,309.39	40.05%	183,916,655	42.71%	6,275.01
47. 2A1	4,753.04	6.49%	27,567,615	6.40%	5,800.00
48. 2A	839.13	1.15%	4,855,175	1.13%	5,785.96
49. 3A1	9,178.62	12.54%	53,107,410	12.33%	5,785.99
50. 3A	1,397.16	1.91%	7,963,820	1.85%	5,700.01
51. 4A1	21,291.68	29.09%	114,975,080	26.70%	5,400.00
52. 4A	2,985.59	4.08%	16,122,175	3.74%	5,400.00
53. Total	73,186.17	100.00%	430,572,885	100.00%	5,883.25
<b>Dry</b>					
54. 1D1	960.60	3.23%	4,899,080	3.51%	5,100.02
55. 1D	9,919.38	33.35%	50,588,925	36.25%	5,100.01
56. 2D1	1,624.65	5.46%	8,285,735	5.94%	5,100.01
57. 2D	690.19	2.32%	3,519,960	2.52%	5,099.99
58. 3D1	3,249.58	10.92%	16,280,375	11.67%	5,009.99
59. 3D	403.82	1.36%	2,023,120	1.45%	5,009.95
60. 4D1	11,133.51	37.43%	47,595,895	34.11%	4,275.01
61. 4D	1,764.92	5.93%	6,353,720	4.55%	3,600.00
62. Total	29,746.65	100.00%	139,546,810	100.00%	4,691.18
<b>Grass</b>					
63. 1G1	103.97	0.37%	161,885	0.37%	1,557.04
64. 1G	2,412.44	8.68%	4,269,205	9.82%	1,769.66
65. 2G1	518.23	1.87%	880,725	2.03%	1,699.49
66. 2G	517.39	1.86%	933,605	2.15%	1,804.45
67. 3G1	1,808.53	6.51%	3,187,370	7.33%	1,762.41
68. 3G	706.10	2.54%	1,155,300	2.66%	1,636.17
69. 4G1	9,307.03	33.50%	15,651,105	35.99%	1,681.64
70. 4G	12,409.49	44.67%	17,243,290	39.66%	1,389.52
71. Total	27,783.18	100.00%	43,482,485	100.00%	1,565.07
<b>Irrigated Total</b>					
	73,186.17	55.00%	430,572,885	70.04%	5,883.25
<b>Dry Total</b>					
	29,746.65	22.35%	139,546,810	22.70%	4,691.18
<b>Grass Total</b>					
	27,783.18	20.88%	43,482,485	7.07%	1,565.07
72. Waste	1,478.47	1.11%	216,490	0.04%	146.43
73. Other	876.74	0.66%	962,445	0.16%	1,097.75
74. Exempt	487.27	0.37%	0	0.00%	0.00
75. Market Area Total	133,071.21	100.00%	614,781,115	100.00%	4,619.94

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	106.25	515,880	6,406.50	34,725,785	295,379.81	1,480,521,315	301,892.56	1,515,762,980
<b>77. Dry Land</b>	47.58	131,825	2,642.49	9,743,335	72,707.97	245,122,615	75,398.04	254,997,775
<b>78. Grass</b>	48.00	55,280	2,493.61	3,546,815	124,818.48	170,750,955	127,360.09	174,353,050
<b>79. Waste</b>	0.00	0	250.99	34,740	3,809.49	665,605	4,060.48	700,345
<b>80. Other</b>	0.00	0	154.59	77,295	6,608.15	6,017,950	6,762.74	6,095,245
<b>81. Exempt</b>	87.66	0	13.22	0	3,655.14	0	3,756.02	0
<b>82. Total</b>	<b>201.83</b>	<b>702,985</b>	<b>11,948.18</b>	<b>48,127,970</b>	<b>503,323.90</b>	<b>1,903,078,440</b>	<b>515,473.91</b>	<b>1,951,909,395</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	301,892.56	58.57%	1,515,762,980	77.66%	5,020.87
<b>Dry Land</b>	75,398.04	14.63%	254,997,775	13.06%	3,382.02
<b>Grass</b>	127,360.09	24.71%	174,353,050	8.93%	1,368.98
<b>Waste</b>	4,060.48	0.79%	700,345	0.04%	172.48
<b>Other</b>	6,762.74	1.31%	6,095,245	0.31%	901.30
<b>Exempt</b>	3,756.02	0.73%	0	0.00%	0.00
<b>Total</b>	<b>515,473.91</b>	<b>100.00%</b>	<b>1,951,909,395</b>	<b>100.00%</b>	<b>3,786.63</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	16	11,070	76	98,665	76	3,539,315	92	3,649,050	132,510
83.2 Clearwater	30	51,985	176	352,300	177	5,292,205	207	5,696,490	50,560
83.3 Elgin	40	126,300	355	1,158,805	356	24,228,345	396	25,513,450	183,935
83.4 Neligh	95	335,180	670	1,456,880	673	42,877,345	768	44,669,405	317,490
83.5 Oakdale	68	103,125	165	243,265	167	2,823,530	235	3,169,920	174,560
83.6 Orchard	31	40,850	209	349,395	209	7,618,920	240	8,009,165	105,170
83.7 Royal	17	10,900	47	44,350	47	637,655	64	692,905	0
83.8 Rural	84	2,858,545	384	11,720,305	396	45,517,795	480	60,096,645	2,243,590
83.9 Tilden	16	35,685	129	270,165	129	8,440,805	145	8,746,655	208,790
84 Residential Total	397	3,573,640	2,211	15,694,130	2,230	140,975,915	2,627	160,243,685	3,416,605

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	16	56,815	27	113,880	28	5,474,705	44	5,645,400	0
85.2	Clearwater	6	17,010	38	77,785	39	1,756,460	45	1,851,255	0
85.3	Elgin	13	57,935	74	372,555	74	7,467,810	87	7,898,300	22,280
85.4	Neligh	21	136,290	137	1,425,475	139	19,243,705	160	20,805,470	937,480
85.5	Oakdale	11	30,765	9	15,495	9	174,535	20	220,795	41,840
85.6	Orchard	9	20,070	41	130,740	41	3,882,990	50	4,033,800	0
85.7	Royal	5	2,940	12	17,840	12	140,920	17	161,700	0
85.8	Rural	20	310,315	59	3,577,315	113	85,232,815	133	89,120,445	10,401,220
85.9	Tilden	7	35,405	28	84,805	28	1,666,805	35	1,787,015	0
86	Commercial Total	108	667,545	425	5,815,890	483	125,040,745	591	131,524,180	11,402,820

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	334.23	0.39%	501,345	0.42%	1,500.00
88. 1G	1,226.98	1.44%	1,809,870	1.53%	1,475.06
89. 2G1	1,078.13	1.26%	1,590,320	1.35%	1,475.07
90. 2G	4,781.27	5.60%	7,052,460	5.98%	1,475.02
91. 3G1	11,089.23	12.99%	16,356,940	13.86%	1,475.03
92. 3G	19,796.83	23.19%	29,200,765	24.74%	1,475.02
93. 4G1	15,746.65	18.44%	21,258,370	18.01%	1,350.02
94. 4G	31,318.77	36.69%	40,244,620	34.10%	1,285.00
95. Total	85,372.09	100.00%	118,014,690	100.00%	1,382.36
<b>CRP</b>					
96. 1C1	44.10	0.88%	72,775	0.88%	1,650.23
97. 1C	129.46	2.59%	213,610	2.59%	1,650.01
98. 2C1	104.70	2.09%	172,780	2.09%	1,650.24
99. 2C	279.12	5.58%	460,545	5.58%	1,649.99
100. 3C1	1,533.15	30.65%	2,529,735	30.65%	1,650.02
101. 3C	1,292.67	25.84%	2,132,930	25.84%	1,650.02
102. 4C1	746.81	14.93%	1,232,260	14.93%	1,650.03
103. 4C	872.88	17.45%	1,440,275	17.45%	1,650.03
104. Total	5,002.89	100.00%	8,254,910	100.00%	1,650.03
<b>Timber</b>					
105. 1T1	78.69	0.86%	39,345	0.86%	500.00
106. 1T	221.53	2.41%	110,765	2.41%	500.00
107. 2T1	201.48	2.19%	100,740	2.19%	500.00
108. 2T	334.69	3.64%	167,345	3.64%	500.00
109. 3T1	2,044.62	22.22%	1,022,310	22.22%	500.00
110. 3T	1,420.96	15.44%	710,480	15.44%	500.00
111. 4T1	1,032.56	11.22%	516,280	11.22%	500.00
112. 4T	3,867.40	42.03%	1,933,700	42.03%	500.00
113. Total	9,201.93	100.00%	4,600,965	100.00%	500.00
<hr/>					
Grass Total	85,372.09	85.73%	118,014,690	90.18%	1,382.36
CRP Total	5,002.89	5.02%	8,254,910	6.31%	1,650.03
Timber Total	9,201.93	9.24%	4,600,965	3.52%	500.00
<hr/>					
114. Market Area Total	99,576.91	100.00%	130,870,565	100.00%	1,314.27

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	71.70	0.32%	145,750	0.39%	2,032.78
88. 1G	1,897.29	8.54%	3,604,885	9.53%	1,900.02
89. 2G1	424.30	1.91%	806,180	2.13%	1,900.02
90. 2G	479.51	2.16%	911,055	2.41%	1,899.97
91. 3G1	1,581.29	7.12%	2,965,145	7.84%	1,875.14
92. 3G	618.72	2.78%	1,033,270	2.73%	1,670.01
93. 4G1	8,186.14	36.84%	13,670,870	36.13%	1,670.00
94. 4G	8,962.29	40.33%	14,698,180	38.85%	1,640.00
95. Total	22,221.24	100.00%	37,835,335	100.00%	1,702.67
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	176.85	14.19%	495,170	14.19%	2,799.94
98. 2C1	11.99	0.96%	33,575	0.96%	2,800.25
99. 2C	1.57	0.13%	4,395	0.13%	2,799.36
100. 3C1	47.22	3.79%	132,215	3.79%	2,799.98
101. 3C	34.06	2.73%	95,370	2.73%	2,800.06
102. 4C1	617.30	49.54%	1,728,440	49.54%	2,800.00
103. 4C	357.18	28.66%	1,000,100	28.66%	2,799.99
104. Total	1,246.17	100.00%	3,489,265	100.00%	2,799.99
<b>Timber</b>					
105. 1T1	32.27	0.75%	16,135	0.75%	500.00
106. 1T	338.30	7.84%	169,150	7.84%	500.00
107. 2T1	81.94	1.90%	40,970	1.90%	500.00
108. 2T	36.31	0.84%	18,155	0.84%	500.00
109. 3T1	180.02	4.17%	90,010	4.17%	500.00
110. 3T	53.32	1.24%	26,660	1.24%	500.00
111. 4T1	503.59	11.67%	251,795	11.67%	500.00
112. 4T	3,090.02	71.60%	1,545,010	71.60%	500.00
113. Total	4,315.77	100.00%	2,157,885	100.00%	500.00
<hr/>					
Grass Total	22,221.24	79.98%	37,835,335	87.01%	1,702.67
CRP Total	1,246.17	4.49%	3,489,265	8.02%	2,799.99
Timber Total	4,315.77	15.53%	2,157,885	4.96%	500.00
<hr/>					
114. Market Area Total	27,783.18	100.00%	43,482,485	100.00%	1,565.07

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

**02 Antelope**

	<b>2016 CTL County Total</b>	<b>2017 Form 45 County Total</b>	<b>Value Difference (2017 form 45 - 2016 CTL)</b>	<b>Percent Change</b>	<b>2017 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	141,066,720	153,703,365	12,636,645	8.96%	3,410,295	6.54%
02. Recreational	6,477,825	6,540,320	62,495	0.96%	6,310	0.87%
03. Ag-Homesite Land, Ag-Res Dwelling	80,505,420	75,530,190	-4,975,230	-6.18%	4,110,235	-11.29%
<b>04. Total Residential (sum lines 1-3)</b>	<b>228,049,965</b>	<b>235,773,875</b>	<b>7,723,910</b>	<b>3.39%</b>	<b>7,526,840</b>	<b>0.09%</b>
05. Commercial	137,111,450	130,883,100	-6,228,350	-4.54%	11,402,820	-12.86%
06. Industrial	641,080	641,080	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>137,752,530</b>	<b>131,524,180</b>	<b>-6,228,350</b>	<b>-4.52%</b>	<b>11,402,820</b>	<b>-12.80%</b>
08. Ag-Farmsite Land, Outbuildings	73,914,370	71,398,630	-2,515,740	-3.40%	0	-3.40%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	262,910	908,755	645,845	245.65%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>74,177,280</b>	<b>72,307,385</b>	<b>-1,869,895</b>	<b>-2.52%</b>	<b>0</b>	<b>-2.52%</b>
12. Irrigated	1,582,353,705	1,515,762,980	-66,590,725	-4.21%		
13. Dryland	277,139,740	254,997,775	-22,141,965	-7.99%		
14. Grassland	164,750,990	174,353,050	9,602,060	5.83%		
15. Wasteland	372,930	700,345	327,415	87.80%		
16. Other Agland	2,843,905	6,095,245	3,251,340	114.33%		
<b>17. Total Agricultural Land</b>	<b>2,027,461,270</b>	<b>1,951,909,395</b>	<b>-75,551,875</b>	<b>-3.73%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>2,467,441,045</b>	<b>2,391,514,835</b>	<b>-75,926,210</b>	<b>-3.08%</b>	<b>18,929,660</b>	<b>-3.84%</b>



## 2017 Assessment Survey for Antelope County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	One, only during certain times of the year.
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$121,332
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$20,700
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$14,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,600
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8,303.60

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters
2.	<b>CAMA software:</b>
	Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.antelope.gisworkshop.com">www.antelope.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor
8.	<b>Personal Property software:</b>
	Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Only in rural areas
3.	<b>What municipalities in the county are zoned?</b>
	Neligh and Tilden
4.	<b>When was zoning implemented?</b>
	1999

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	No
<b>2.</b>	<b>GIS Services:</b>
	website -GIS Workshop Inc.
<b>3.</b>	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2017 Residential Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Staff																				
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural - All rural residential property outside the village limits</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Royal - Located in Northwestern portion of the county, small village with bar and body shop, located on Hwy 20.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.	5	Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.	10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.	20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.	35	Rural - All rural residential property outside the village limits	40	Royal - Located in Northwestern portion of the county, small village with bar and body shop, located on Hwy 20.	Ag	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																				
1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.																				
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Ag	Agricultural homes and outbuildings																				
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	Cost and Market																				
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																				
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																				
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																				
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																				
	Sale price, square foot and feet per units.																				

7. 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.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2016	2011	2013	2015
5	2016	2011	2013	2015
10	2016	2011	2013	2015
20	2016	2011	2013	2015
25	2016	2011	2013	2015
30	2016	2011	2013	2015
35	2010	2009	2015	2015-2017
40	2016	2011	2013	2015
Ag	2010	2009	2015	2015-2016

## 2017 Commercial Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Staff	
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county.
	5	Tilden - Borders Madison County, small community hospital, medical clinic, active businesses. Main HWY through Tilden is HWY 275.
	10	Oakdale - Located in eastern portion of the county, only business is a gas station. Main HWY through Oakdale is also HWY 275.
	15	Elgin - Southern part of the county, public and private school, active businesses. Located on HWY 14.
	20	Brunswick - Small village, very few businesses, major source of employment is a grain facility. Located south of HWY 20.
	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.
	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.
	35	Rural - All rural commercial property outside of the village limits.
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Sales approach and cost approach as needed to verify value.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.	
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	CAMA vendor tables are used.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Sales comparison	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2010	06/09	2013	2012
	5	2010	06/09	2013	2012
	10	2010	06/09	2013	2012
	15	2010	06/09	2013	2014
	20	2010	06/09	2013	2012
	25	2010	06/09	2013	2012
	30	2010	06/09	2013	2012
	35	2010	06/09	2013	2012

## 2017 Agricultural Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Staff	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	2015-2017
	3	2015-2017
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	Geological characteristics, soil capabilities and market area sales.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	All cropland is valued as grass, all of the parcel is valued at 100% of agricultural land.	
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>	
<b>7a.</b>	<b>How many special valuation applications are on file?</b>	
	N/A	
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>	
	N/A	



	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **Antelope County**

## **3 Year Plan of Assessment**

### **2017-2019**

### **July 10, 2016**

#### **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 on or before July 31<sup>st</sup>, and the Department of Property Assessment & Taxation on or before October 31<sup>st</sup>, and every three years thereafter. The plan and any update will describe all the duties of the Antelope County Assessor. 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.

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

As reported in the 2016 County Abstract, Antelope County has a total count of 7,118 real property parcels. The residential parcel count is approximately 35% of the total; the Commercial/Industrial parcel count is 8% of the total base. Agricultural property accounts for 57% of the base. The total Antelope County real estate valuation as reported on the 2016 County Abstract, excluding centrally assessed property, is \$2,466,443,940. The total personal property value, as calculated on the 2016 County Totals for Locally Assessed Personal Property report is \$140,014,189. Antelope County processed 1604 personal property schedules in 2016.

#### **Staff/Training**

The staff of the Antelope County Assessor's Office consists of the Assessor, one full time deputy assessor, one full time data entry/general clerk, and one part time office assistant who works only during special projects. The Assessor compiles all reports, values all real property, inspects real property, maintains the sales file, makes corrections to the property records cards as dictated by 521's, death certificates, and court judgments, prices all improvements, updates cadastral maps, manages office finances, updates all GIS data and supervises all other duties. The clerk manages personal property files, oversees the homestead exemption program, processes and manages permissive exemptions, reports office inventory, compiles the annual inventory list, updates the website, and assists with pick up work. The deputy assists the Assessor with inspections of real property, collects and compiles information from building permits, and assists the clerk with overflow homestead and personal property management. The deputy, in the future, will be learning the operation & maintenance of our GIS database, which includes the digitizing of parcels, the application of current land use layers, and the calculation of agricultural land use acres. The part time office assistant will help with reviewing building permits and pickup work as well as other necessary tasks that come up.

The Assessor and the Deputy are required to hold an 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's office 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. 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 office with questions and concerns. The office maintains an "open door" policy. This next year, the Assessor is planning on visiting various senior citizen centers, to give presentations on Homestead Exemptions. This will be done in January.

### **ESRI Arc-GIS**

As of 2004, ownership is being tracked on 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 have been drawn & labeled and are updated on a continuous basis. In 2010, all GIS measured acres were rolled into TerraScan providing accurate measurements for both. For 2011, GIS was utilized by cross-referencing with TerraScan to discover omitted farm property such as sheds, grain bins, etc. In 2012, Antelope County subscribed to WebGIS to make all aerial mapping and information accessible to our taxpayers and the public in general. GIS Workshop Inc. was contracted to fly the county in the spring of 2016, to obtain new oblique photos of all rural improvements. The new oblique photos were delivered to the county in May 2016. These oblique photos will be used to review all rural improvements, farm sites, and rural residential.

### **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 and deputy on an annual basis in order to keep current. This is updated as necessary. A historical section was created, which contains past assessment year's values, market area maps, and levies.

## **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. The cards are in good condition, and are updated as needed. The property record cards are maintained through the cama system, Terrascan.

## **Homestead Exemptions**

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1<sup>st</sup> through June 30<sup>th</sup>. As of July 10, 390 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 Antelope County Assessor's Office 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 Antelope County Assessor's Office 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 Antelope County Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

## **Personal Property**

All personal property is handled according to Regulation 20. On or before May 1<sup>st</sup>, is the time frame for returns to be filed without penalty. After May 1<sup>st</sup>, returns filed receive a 10% penalty. Returns filed after July 1<sup>st</sup> have a 25% penalty applied. Notices are placed in the county newspapers to remind taxpayers that it is personal property filing time. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Local accountants, upon request, are provided with a list of taxpayers, and 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 to August 10<sup>th</sup>. The values provided are entered into the computer and balanced by Assessor and deputy . All corrections are forwarded to the Property Tax Division. The Antelope County Assessor's Office anticipates no changes in this process over the next three years.

### **Permissive Exemptions**

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

### **Levies**

The assessor enters all certified levy rates from the county clerk into the cama system, TerraScan, that is necessary for billing and distribution of funds.

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

The review of ownership and use of all cemetery real property is presented to the CBOE on or before August 1<sup>st</sup>. The 3 year plan of assessment is also presented prior to July 31. Tax roll corrections are periodically submitted to the CBOE for approval. Documentation explaining the correction is kept on file in Assessors Office and Clerks Office. 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.

### **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%.

### **2017 – Residential**

The six year review was completed in 2016. Neligh, Elgin, Clearwater, Royal, Brunswick, Oakdale and Tilden were all reviewed. 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. Oblique photos from May 2016 will be used to review all rural residential. A new

residential questionnaire was created. It will be mailed to all rural residence owners to verify housing characteristics. This will also give the Assessor information on any changes that have taken place. Physical inspection will be done. New photos will also be taken to update the property record card. This will complete the rural residential 6 year review.

**2018 –2019 Residential** Review all residences as necessary and continue to document changes due to market area sales, building permits, and miscellaneous.

### **Pick-Up Work**

The assessor and staff will gather all necessary data, which will be entered into TerraScan. This includes inspection of recent sold properties, to verify sales in the sales file. The Assessor meets weekly with the Zoning Administrator to review new zoning permits and building permits.

### **2017 Commercial**

Review property to determine equal and proportionate value based on market area sales. Rural commercial properties will begin to be reviewed for 6 year cycle starting with fertilizer and grain operations in rural areas. Neligh and Elgin commercial properties will be reviewed. This process will carry on into 2018. Commercial properties will be reviewed by occupation code groups, to ensure equalization. This will fulfil the 6 year review of commercial in Elgin and Neligh.

A new Assessor building permit will be made available for wind towers. In 2016, a zoning permit for an additional 168 towers was passed. The new wind tower building permit, required by the Assessor, will provide the office with more detailed information necessary as to tower specifications and location of tower.

### **2018-2019 Commercial**

Review of Clearwater, Oakdale, Tilden, Royal, and Orchard commercial files will be reviewed. New photos and physical inspections will be conducted.

### **2017-2019 Agricultural**

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. Review will conclude on all Ag-improved parcels in the county. Oblique photos will be cross checked with our property record files, making updates and changes as needed. This should cover the physical inspection of farm sites. Land use will also be verified by comparison of the new 2016 aerial photos on the GIS in comparison to the property record card information. Land use will also be reviewed in 2017, following the completion of anticipated new 2016 GIS imagery. Rural residential forms will be sent out to verify home features as well as outbuildings on a parcel. New soil surveys will be received and the Assessor will review accordingly. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made. The assessor hopes to meet with all rural land owners to verify accuracy of

their land use. A letter will be mailed out in the fall of 2016, encouraging agricultural land owners to come into Assessor's Office and review their land use with Assessor prior to February 1<sup>st</sup>. . Through this review, the Assessor and land owner will look at GIS maps property record cards, and FSA maps. This will ensure the accuracy of the property information, and create a positive working relationship with property owners.

### **Conclusion**

I reserve the right to make changes and adjustments to my projected plan due to budget constraints, time, or other outside forces.

Kelly Mueller  
Antelope County Assessor