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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ANTELOPE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Antelope County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Antelope County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kelly Mueller-Oltjenburns, Antelope County Assessor

Table of Contents

2022 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

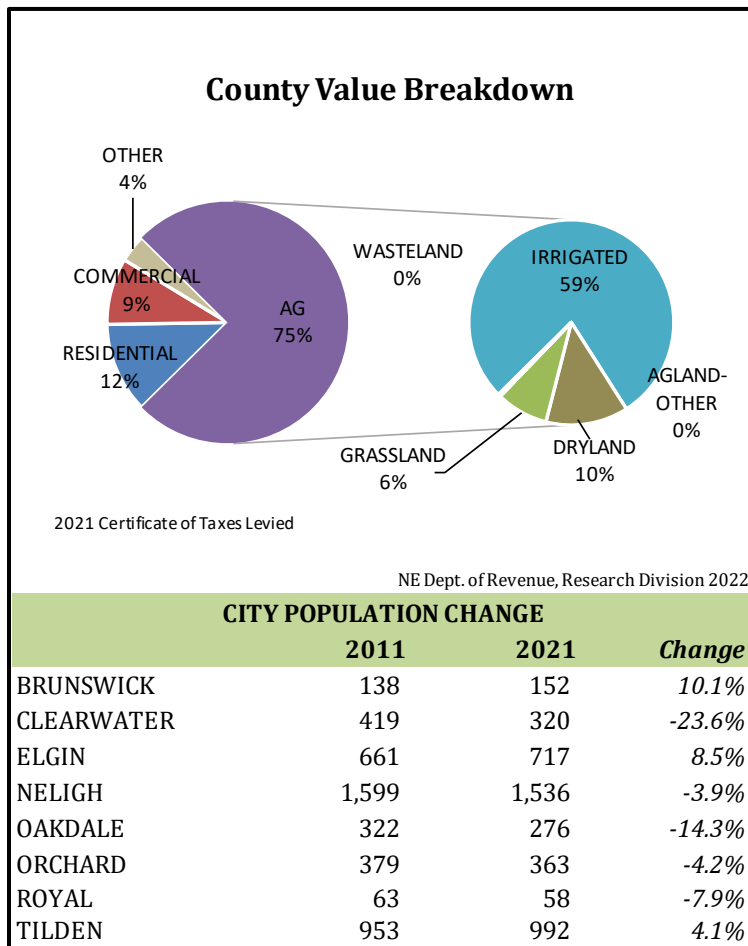
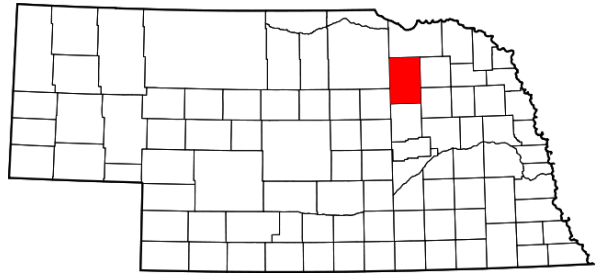
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 857 square miles, Antelope County has 6,295 residents, per the Census Bureau Quick Facts for 2020, a decline of 6% from the 2010 U.S. Census. 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 average home value is \$87,300 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Antelope County are located in and around Neligh, the county seat. According to the latest information available from the U.S. Census Bureau, there are 225 employer establishments with total employment of 1,580, for a 1% decrease in employment.

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

2022 Residential Correlation for Antelope County

Assessment Actions

The county assessor implemented 2019 costing and new depreciation schedules. This included all the residential and rural agricultural improved parcels.

All pick-up work was timely completed.

Assessment Practice Review

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

The Antelope County Assessor sends sales verification forms to the buyers and sellers of the sold parcel. Later in the year the county assessor conducts a drive by review for any notable changes to the parcel. The percentage of usable sales compared to the state average was slightly low. The county assessor described that there is a lot of flipping of parcels, which necessitates a substantially changed code, and explains supports the lower percentage of usable sales. No apparent bias exists in the qualification determinations and all arm's-length sales were available for the measurement of the residential class.

The lot values were reviewed analyzing the land to building ratios and vacant lot sales. Lot values did not change in 2022. Lot values were last reviewed in 2018 and 2019 for all valuation groups with the exception of Valuation Groups 30 and 35, which were last completed in 2015. Review of inspection dates indicates that there is an established six-year review and inspection cycle and is completing the review timely.

There are eight valuation groups for Antelope County. Each valuation group is defined by the assessor location, except that the towns of Neligh and Elgin are one valuation group. For the 2022 assessment year the county assessor requested that the Rural and Royal be separated for analysis.

The county assessor has a written valuation methodology on file.

2022 Residential Correlation for Antelope County

Description of Analysis

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

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

The statistical profile for the residential class indicates 140 qualified sales, dispersed among all the valuation groups. The overall measures of central tendency are within the acceptable parameters as well as the qualitative measures. Valuation Group 1 is represented in the sales file with 61% of the sold parcels. The remainder of the county is dispersed among the remaining seven valuation groups and though the majority of the valuation groups lack sufficient sales many of them have a median within the acceptable range, also, the overall median measure representing the entire county is acceptable.

A review of the sold parcels compared to the change in the 2022 County Abstract of Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. The changes are reflective of the assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property class in Antelope County complies with generally accepted mass appraisal techniques.

2022 Residential Correlation for Antelope County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	86	95.45	94.18	93.78	13.15	100.43
5	6	97.55	100.09	109.16	17.75	91.69
10	10	93.36	99.89	75.54	35.09	132.23
15	2	81.52	81.52	82.99	06.88	98.23
20	7	98.51	103.39	98.47	14.75	105.00
25	11	100.38	99.87	96.78	12.78	103.19
30	8	95.56	100.03	99.96	18.69	100.07
35	10	99.91	94.61	94.04	16.76	100.61
<u> </u> ALL <u> </u>	140	96.31	95.93	94.57	15.60	101.44

Level of Value

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

2022 Commercial Correlation for Antelope County

Assessment Actions

The County Assessor completed a review of the sold parcels and determined that a thorough review of the Neligh downtown commercial properties was needed, and adjusted values based on the review. The review indicated that the physical depreciations were not consistent, therefore adjustments were made to equalize them, and a 7% economic depreciation was applied.

The building permits were reviewed and completed along with all other pick-up work.

Assessment Practice Review

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

The Antelope County Assessor sends sales verification forms to the buyers and sellers of the sold parcel. The county assessor conducts a drive by review for any notable changes to the parcel. The percentage of usable sales compared to the state average was low. Review of the non-qualified sales indicates no apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the commercial class.

The costing was 2017 and the depreciation and lot study was implemented in 2018 to coincide with the reappraisal. The commercial class of property was reviewed and inspected during 2018 and 2019.

There are seven valuation groups in Antelope County. Each valuation group is defined by the assessor location, except that the towns of Neligh and Elgin are one valuation group, and the rural properties and Royal are grouped together.

The county assessor has a written valuation methodology on file.

2022 Commercial Correlation for Antelope County

Description of Analysis

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

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

The commercial statistical profile has 17 qualified sales representing five of the eight valuation groups. Valuation Group 1 has 10 of the 17 sold parcels. The median and weighted mean measure of central tendency are within the acceptable range. The mean is slightly above the acceptable range and is influenced by low dollar sales.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	2	216.04	216.04	190.13	47.97	113.63
Less Than	15,000	2	216.04	216.04	190.13	47.97	113.63
Less Than	30,000	8	105.24	130.98	105.10	29.52	124.62
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	15	99.50	94.14	95.74	15.49	98.33
Greater Than	14,999	15	99.50	94.14	95.74	15.49	98.33
Greater Than	29,999	9	96.42	88.48	95.09	23.53	93.05

The substratum of Property Type 3 in the statistical profile includes 16 of the 17 sold parcels indicating a median of 101%. The shift of the median as only one sale changes between the overall sample and the property type substrata, highlights that the sample is not a reliable indicator of the level of value of the class. A sub-stat of this property type can be found in the addendum of this report.

Review of valuation changes over the past 10 years indicates that all villages in Antelope County have increased at an annualized rate of 4-10% when growth is included. Similarly, Neligh, with a

2022 Commercial Correlation for Antelope County

measurable sample of sales each year also increased at an average rate 8% per year. This analysis supports that all locations in Antelope County have been adjusted at reasonably equal rates.

The comparison of the value from the 2022 County Abstract of Assessment Form 45, Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicated that the population minimally changed and supports the assessment actions for 2022. A closer look at the valuation group/assessor location of Neligh indicated an increase in value of 3%. The abstract reports a large amount of growth in the commercial class, which is new construction for Central Valley Ag (CVA).

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Antelope County complies with generally accepted mass appraisal practices.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	99.67	97.06	101.34	08.88	95.78
10	1	112.40	112.40	112.40	00.00	100.00
15	1	319.67	319.67	319.67	00.00	100.00
30	2	121.15	121.15	126.52	10.79	95.76
35	3	87.57	66.39	84.94	27.92	78.16
<u> ALL </u>	<u>17</u>	99.84	108.48	96.01	27.33	112.99

Level of Value

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

2022 Agricultural Correlation for Antelope County

Assessment Actions

The county assessor completed an analysis of the preliminary statistics and determined that adjustments would be made in each market area for 2022. In Market Area 1 dryland increased 6% to 8%. Grassland increased 11% to 16%. Market Area 2 adjustments included increasing the irrigated land 1% to 3% and the grassland values also increased 10% to 12%.

The 2019 costing tables were applied to all improvements. Land use was reviewed, utilizing 2020 imagery. The building permits were reviewed and completed along with all other pick-up work.

Assessment Practice Review

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

The Antelope County Assessor continues to send sales verification forms to the buyers and sellers of the sold parcel. The county assessor conducts a drive by review for any notable changes to the parcel. The percentage of usable sales compared to the state average is typical. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of the agricultural class.

Land use and the market areas were reviewed during 2021 and 2022 utilizing 2020 imagery to confirm land classification. The county assessor indicated that the review and inspection is completed and the costing for the agricultural dwellings and outbuildings are updated to 2019 costing. Intensive use for the feedlots and livestock confinements is completed for the 2022 assessment year.

The Antelope County Assessor has an established six-year review and inspection cycle and is completing the review timely.

The county assessor has a written valuation methodology on file to explain the assessment process.

Description of Analysis

Antelope County is divided into two market areas. Market Area 1 is the north and west portion of the county that consists of moderately to steeply sloping soils as well as sandy and silty soils on uplands. Market Area 3 is the southeasterly portion of the county which has deep, gently sloping to steep, silty soils. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. The agricultural statistical sample includes 67 agricultural sales. All three measures of central tendency are within the acceptable parameters. Each market area is also in the acceptable range.

2022 Agricultural Correlation for Antelope County

A review of the Majority Land Use (MLU) 80% by market area of the irrigated land, dryland and grassland with sufficient sales are also within the acceptable range.

The comparison of the value from the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the increases made to the irrigated, dryland and grassland.

Equalization and Quality of Assessment

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

A comparison of the Antelope County values with adjoining counties indicates that all values are comparable. Review of the statistical sample, comparable counties, and assessment practices indicate that Antelope County has achieved equalization. The quality of assessment in the agricultural land class of property in Antelope County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	35	69.46	69.98	68.12	10.74	102.73
1	26	69.52	70.08	67.96	11.16	103.12
3	9	69.04	69.70	68.57	09.52	101.65
<u> Dry </u>						
County	5	69.15	73.64	72.47	08.95	101.61
1	5	69.15	73.64	72.47	08.95	101.61
<u> Grass </u>						
County	14	68.92	70.04	70.58	19.41	99.23
1	13	68.77	70.11	70.64	20.92	99.25
3	1	69.07	69.07	69.07	00.00	100.00
<u> ALL </u>	<u>67</u>	69.36	72.66	73.13	15.21	99.36

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Antelope County is 69%.

2022 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Antelope County

Residential Real Property - Current

Number of Sales	140	Median	96.31
Total Sales Price	\$13,578,839	Mean	95.93
Total Adj. Sales Price	\$13,578,839	Wgt. Mean	94.57
Total Assessed Value	\$12,841,355	Average Assessed Value of the Base	\$73,480
Avg. Adj. Sales Price	\$96,992	Avg. Assessed Value	\$91,724

Confidence Interval - Current

95% Median C.I	93.83 to 98.51
95% Wgt. Mean C.I	89.78 to 99.36
95% Mean C.I	92.20 to 99.66
% of Value of the Class of all Real Property Value in the County	9.40
% of Records Sold in the Study Period	4.50
% of Value Sold in the Study Period	5.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	144	97	97.12
2020	171	95	95.19
2019	159	96	96.24
2018	113	95	95.29

2022 Commission Summary for Antelope County

Commercial Real Property - Current

Number of Sales	17	Median	99.84
Total Sales Price	\$1,441,500	Mean	108.48
Total Adj. Sales Price	\$1,441,500	Wgt. Mean	96.01
Total Assessed Value	\$1,383,930	Average Assessed Value of the Base	\$360,899
Avg. Adj. Sales Price	\$84,794	Avg. Assessed Value	\$81,408

Confidence Interval - Current

95% Median C.I	92.48 to 109.70
95% Wgt. Mean C.I	84.91 to 107.11
95% Mean C.I	77.50 to 139.46
% of Value of the Class of all Real Property Value in the County	8.80
% of Records Sold in the Study Period	2.87
% of Value Sold in the Study Period	0.65

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	23	100	99.69
2020	21	100	97.34
2019	23	100	97.44
2018	14	100	95.98

**02 Antelope
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 140
 Total Sales Price : 13,578,839
 Total Adj. Sales Price : 13,578,839
 Total Assessed Value : 12,841,355
 Avg. Adj. Sales Price : 96,992
 Avg. Assessed Value : 91,724

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 96
 COD : 15.60
 PRD : 101.44

COV : 23.49
 STD : 22.53
 Avg. Abs. Dev : 15.02
 MAX Sales Ratio : 240.39
 MIN Sales Ratio : 35.77

95% Median C.I. : 93.83 to 98.51
 95% Wgt. Mean C.I. : 89.78 to 99.36
 95% Mean C.I. : 92.20 to 99.66

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	16	100.50	99.46	99.83	11.40	99.63	74.34	122.61	89.95 to 110.17	59,705	59,606
01-JAN-20 To 31-MAR-20	13	96.45	94.56	96.62	09.86	97.87	76.91	108.16	83.53 to 105.99	110,903	107,157
01-APR-20 To 30-JUN-20	16	104.74	104.84	110.08	13.96	95.24	62.07	141.16	90.47 to 118.82	87,756	96,602
01-JUL-20 To 30-SEP-20	18	93.89	95.81	95.07	11.07	100.78	69.28	124.62	89.97 to 102.32	104,511	99,363
01-OCT-20 To 31-DEC-20	25	94.16	91.77	88.51	16.78	103.68	48.15	131.27	78.07 to 99.55	110,685	97,964
01-JAN-21 To 31-MAR-21	14	97.03	94.75	86.66	26.29	109.34	35.77	151.91	59.18 to 124.10	83,779	72,603
01-APR-21 To 30-JUN-21	24	94.98	97.52	97.00	17.81	100.54	51.65	240.39	81.27 to 98.52	98,021	95,076
01-JUL-21 To 30-SEP-21	14	93.32	89.07	88.10	12.30	101.10	50.53	114.81	73.13 to 100.42	114,571	100,934
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	63	98.51	98.77	99.98	12.09	98.79	62.07	141.16	95.35 to 102.48	90,195	90,173
01-OCT-20 To 30-SEP-21	77	94.42	93.61	90.68	18.17	103.23	35.77	240.39	88.08 to 96.75	102,552	92,993
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	72	97.18	96.19	95.76	13.96	100.45	48.15	141.16	92.13 to 100.84	104,085	99,671
<u>ALL</u>	140	96.31	95.93	94.57	15.60	101.44	35.77	240.39	93.83 to 98.51	96,992	91,724

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	86	95.45	94.18	93.78	13.15	100.43	35.77	151.91	93.28 to 98.43	103,384	96,952
5	6	97.55	100.09	109.16	17.75	91.69	65.46	141.16	65.46 to 141.16	112,732	123,053
10	10	93.36	99.89	75.54	35.09	132.23	50.53	240.39	56.72 to 118.00	33,720	25,473
15	2	81.52	81.52	82.99	06.88	98.23	75.91	87.12	N/A	43,500	36,103
20	7	98.51	103.39	98.47	14.75	105.00	75.80	148.52	75.80 to 148.52	43,571	42,906
25	11	100.38	99.87	96.78	12.78	103.19	75.56	117.45	78.68 to 114.81	63,563	61,515
30	8	95.56	100.03	99.96	18.69	100.07	67.76	131.27	67.76 to 131.27	68,250	68,219
35	10	99.91	94.61	94.04	16.76	100.61	48.15	122.35	74.26 to 114.28	203,700	191,552
<u>ALL</u>	140	96.31	95.93	94.57	15.60	101.44	35.77	240.39	93.83 to 98.51	96,992	91,724

**02 Antelope
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 140
 Total Sales Price : 13,578,839
 Total Adj. Sales Price : 13,578,839
 Total Assessed Value : 12,841,355
 Avg. Adj. Sales Price : 96,992
 Avg. Assessed Value : 91,724

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 96
 COD : 15.60
 PRD : 101.44

COV : 23.49
 STD : 22.53
 Avg. Abs. Dev : 15.02
 MAX Sales Ratio : 240.39
 MIN Sales Ratio : 35.77

95% Median C.I. : 93.83 to 98.51
 95% Wgt. Mean C.I. : 89.78 to 99.36
 95% Mean C.I. : 92.20 to 99.66

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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
01	140	96.31	95.93	94.57	15.60	101.44	35.77	240.39	93.83 to 98.51	96,992	91,724
06											
07											
<u>ALL</u>	140	96.31	95.93	94.57	15.60	101.44	35.77	240.39	93.83 to 98.51	96,992	91,724

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	1	78.75	78.75	78.75	00.00	100.00	78.75	78.75	N/A	4,000	3,150
Less Than 15,000	5	103.65	125.21	129.01	33.27	97.05	78.75	240.39	N/A	8,600	11,095
Less Than 30,000	14	99.79	108.35	104.45	24.99	103.73	74.34	240.39	76.91 to 118.00	18,099	18,904
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	139	96.37	96.06	94.57	15.58	101.58	35.77	240.39	94.16 to 98.51	97,661	92,361
Greater Than 14,999	135	95.54	94.85	94.46	14.90	100.41	35.77	151.91	93.28 to 98.43	100,265	94,710
Greater Than 29,999	126	95.45	94.55	94.38	14.54	100.18	35.77	151.91	93.28 to 98.43	105,758	99,815
<u>Incremental Ranges</u>											
0 TO 4,999	1	78.75	78.75	78.75	00.00	100.00	78.75	78.75	N/A	4,000	3,150
5,000 TO 14,999	4	105.33	136.82	134.17	35.00	101.98	96.25	240.39	N/A	9,750	13,081
15,000 TO 29,999	9	97.93	98.99	99.42	19.41	99.57	74.34	148.52	76.15 to 118.00	23,377	23,242
30,000 TO 59,999	39	96.37	95.64	96.04	17.61	99.58	35.77	151.91	89.97 to 104.72	43,560	41,833
60,000 TO 99,999	41	97.91	96.68	96.67	10.92	100.01	51.65	125.35	94.42 to 102.16	80,522	77,843
100,000 TO 149,999	18	87.59	87.64	87.82	14.29	99.80	56.72	122.35	75.56 to 100.38	120,078	105,458
150,000 TO 249,999	22	94.31	93.54	93.61	15.16	99.93	48.15	141.16	81.00 to 100.84	195,992	183,476
250,000 TO 499,999	6	100.67	97.47	98.21	10.15	99.25	74.26	110.78	74.26 to 110.78	308,667	303,157
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	140	96.31	95.93	94.57	15.60	101.44	35.77	240.39	93.83 to 98.51	96,992	91,724

02 Antelope
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 17
Total Sales Price : 1,441,500
Total Adj. Sales Price : 1,441,500
Total Assessed Value : 1,383,930
Avg. Adj. Sales Price : 84,794
Avg. Assessed Value : 81,408

MEDIAN : 100
WGT. MEAN : 96
MEAN : 108
COD : 27.33
PRD : 112.99

COV : 55.54
STD : 60.25
Avg. Abs. Dev : 27.29
MAX Sales Ratio : 319.67
MIN Sales Ratio : 19.13

95% Median C.I. : 92.48 to 109.70
95% Wgt. Mean C.I. : 84.91 to 107.11
95% Mean C.I. : 77.50 to 139.46

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	109.70	109.70	109.70	00.00	100.00	109.70	109.70	N/A	85,000	93,245
01-JAN-19 To 31-MAR-19	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	3	98.59	93.82	94.64	28.93	99.13	48.66	134.21	N/A	87,500	82,813
01-OCT-19 To 31-DEC-19	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	23,000	22,885
01-JAN-20 To 31-MAR-20	3	99.84	99.56	99.16	02.00	100.40	96.42	102.43	N/A	25,000	24,790
01-APR-20 To 30-JUN-20	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	2	63.59	63.59	54.70	69.92	116.25	19.13	108.05	N/A	25,000	13,675
01-JAN-21 To 31-MAR-21	2	108.82	108.82	109.47	00.68	99.41	108.08	109.55	N/A	178,500	195,403
01-APR-21 To 30-JUN-21	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	20,000	19,575
01-JUL-21 To 30-SEP-21	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	98.59	95.75	92.17	21.85	103.88	48.66	134.21	N/A	162,500	149,773
01-OCT-19 To 30-SEP-20	6	101.14	138.38	102.80	39.34	134.61	96.42	319.67	96.42 to 319.67	17,000	17,477
01-OCT-20 To 30-SEP-21	6	102.97	89.20	100.61	18.81	88.66	19.13	109.55	19.13 to 109.55	87,833	88,368
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	5	98.59	93.71	90.41	19.78	103.65	48.66	134.21	N/A	150,100	135,701
01-JAN-20 To 31-DEC-20	7	102.43	122.56	84.75	45.29	144.61	19.13	319.67	19.13 to 319.67	18,429	15,618
<u>ALL</u>	17	99.84	108.48	96.01	27.33	112.99	19.13	319.67	92.48 to 109.70	84,794	81,408

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	99.67	97.06	101.34	08.88	95.78	48.66	109.70	96.42 to 109.55	77,450	78,490
10	1	112.40	112.40	112.40	00.00	100.00	112.40	112.40	N/A	2,500	2,810
15	1	319.67	319.67	319.67	00.00	100.00	319.67	319.67	N/A	1,500	4,795
30	2	121.15	121.15	126.52	10.79	95.76	108.08	134.21	N/A	34,000	43,018
35	3	87.57	66.39	84.94	27.92	78.16	19.13	92.48	N/A	198,333	168,465
<u>ALL</u>	17	99.84	108.48	96.01	27.33	112.99	19.13	319.67	92.48 to 109.70	84,794	81,408

**02 Antelope
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 17
 Total Sales Price : 1,441,500
 Total Adj. Sales Price : 1,441,500
 Total Assessed Value : 1,383,930
 Avg. Adj. Sales Price : 84,794
 Avg. Assessed Value : 81,408

MEDIAN : 100
 WGT. MEAN : 96
 MEAN : 108
 COD : 27.33
 PRD : 112.99

COV : 55.54
 STD : 60.25
 Avg. Abs. Dev : 27.29
 MAX Sales Ratio : 319.67
 MIN Sales Ratio : 19.13

95% Median C.I. : 92.48 to 109.70
 95% Wgt. Mean C.I. : 84.91 to 107.11
 95% Mean C.I. : 77.50 to 139.46

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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	16	101.14	109.79	100.03	27.90	109.76	19.13	319.67	96.42 to 109.70	61,031	61,047
04	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
<u>ALL</u>	17	99.84	108.48	96.01	27.33	112.99	19.13	319.67	92.48 to 109.70	84,794	81,408

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 15,000	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 30,000	8	105.24	130.98	105.10	29.52	124.62	97.88	319.67	97.88 to 319.67	16,500	17,342
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	99.50	94.14	95.74	15.49	98.33	19.13	134.21	92.48 to 108.08	95,833	91,755
Greater Than 14,999	15	99.50	94.14	95.74	15.49	98.33	19.13	134.21	92.48 to 108.08	95,833	91,755
Greater Than 29,999	9	96.42	88.48	95.09	23.53	93.05	19.13	134.21	48.66 to 109.70	145,500	138,355
<u>Incremental Ranges</u>											
0 TO 4,999	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
5,000 TO 14,999											
15,000 TO 29,999	6	101.14	102.63	102.45	03.52	100.18	97.88	108.08	97.88 to 108.08	21,333	21,855
30,000 TO 59,999	4	72.54	74.61	77.21	56.12	96.63	19.13	134.21	N/A	40,750	31,463
60,000 TO 99,999	1	109.70	109.70	109.70	00.00	100.00	109.70	109.70	N/A	85,000	93,245
100,000 TO 149,999	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475
150,000 TO 249,999	1	98.59	98.59	98.59	00.00	100.00	98.59	98.59	N/A	159,500	157,255
250,000 TO 499,999	2	98.56	98.56	96.80	11.15	101.82	87.57	109.55	N/A	401,000	388,185
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	17	99.84	108.48	96.01	27.33	112.99	19.13	319.67	92.48 to 109.70	84,794	81,408

02 Antelope
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 17
 Total Sales Price : 1,441,500
 Total Adj. Sales Price : 1,441,500
 Total Assessed Value : 1,383,930
 Avg. Adj. Sales Price : 84,794
 Avg. Assessed Value : 81,408

MEDIAN : 100
 WGT. MEAN : 96
 MEAN : 108
 COD : 27.33
 PRD : 112.99

COV : 55.54
 STD : 60.25
 Avg. Abs. Dev : 27.29
 MAX Sales Ratio : 319.67
 MIN Sales Ratio : 19.13

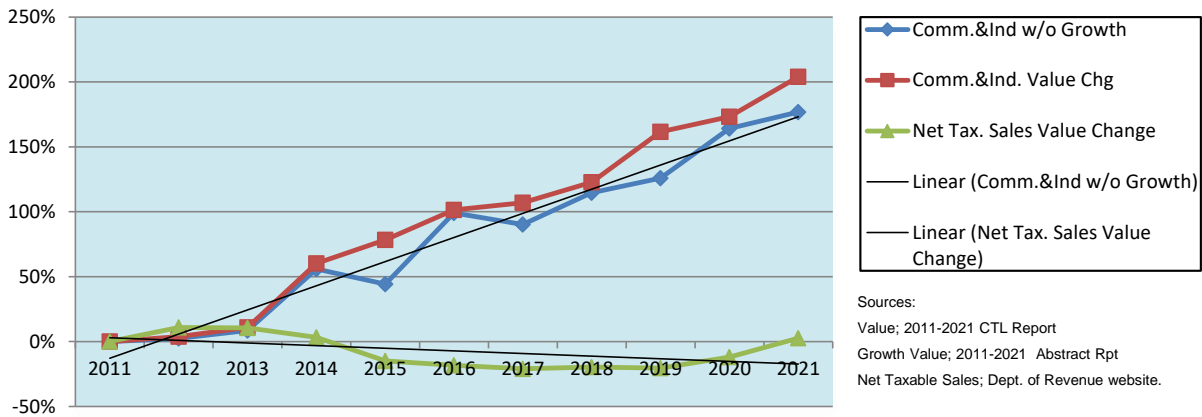
95% Median C.I. : 92.48 to 109.70
 95% Wgt. Mean C.I. : 84.91 to 107.11
 95% Mean C.I. : 77.50 to 139.46

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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	1	98.59	98.59	98.59	00.00	100.00	98.59	98.59	N/A	159,500	157,255
326	2	184.17	184.17	55.86	73.58	329.70	48.66	319.67	N/A	28,250	15,780
344	4	103.96	109.64	113.76	11.07	96.38	96.42	134.21	N/A	30,750	34,980
353	1	109.70	109.70	109.70	00.00	100.00	109.70	109.70	N/A	85,000	93,245
384	1	108.05	108.05	108.05	00.00	100.00	108.05	108.05	N/A	20,000	21,610
386	1	92.48	92.48	92.48	00.00	100.00	92.48	92.48	N/A	100,000	92,475
406	2	65.77	65.77	26.31	70.91	249.98	19.13	112.40	N/A	16,250	4,275
456	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	20,000	19,575
468	1	109.55	109.55	109.55	00.00	100.00	109.55	109.55	N/A	337,000	369,190
471	1	87.57	87.57	87.57	00.00	100.00	87.57	87.57	N/A	465,000	407,180
532	2	100.97	100.97	100.86	01.46	100.11	99.50	102.43	N/A	21,500	21,685
<u>ALL</u>	17	99.84	108.48	96.01	27.33	112.99	19.13	319.67	92.48 to 109.70	84,794	81,408

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
2011	\$ 68,371,620	\$ 2,651,725	3.88%	\$ 65,719,895		\$ 43,730,478	
2012	\$ 71,051,375	\$ 1,015,055	1.43%	\$ 70,036,320	2.43%	\$ 48,481,182	10.86%
2013	\$ 75,867,140	\$ 1,599,110	2.11%	\$ 74,268,030	4.53%	\$ 48,376,376	-0.22%
2014	\$ 109,601,445	\$ 3,068,925	2.80%	\$ 106,532,520	40.42%	\$ 45,131,579	-6.71%
2015	\$ 121,949,000	\$ 23,258,230	19.07%	\$ 98,690,770	-9.95%	\$ 37,242,477	-17.48%
2016	\$ 137,752,530	\$ 1,580,475	1.15%	\$ 136,172,055	11.66%	\$ 35,739,054	-4.04%
2017	\$ 141,481,455	\$ 11,402,820	8.06%	\$ 130,078,635	-5.57%	\$ 34,578,675	-3.25%
2018	\$ 152,289,370	\$ 5,492,075	3.61%	\$ 146,797,295	3.76%	\$ 35,115,656	1.55%
2019	\$ 178,922,370	\$ 24,433,300	13.66%	\$ 154,489,070	1.44%	\$ 34,764,892	-1.00%
2020	\$ 186,784,739	\$ 6,185,390	3.31%	\$ 180,599,349	0.94%	\$ 38,546,610	10.88%
2021	\$ 207,837,630	\$ 18,536,165	8.92%	\$ 189,301,465	1.35%	\$ 44,905,203	16.50%
Ann %chg	11.76%			Average	5.10%	0.27%	0.71%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	2.43%	3.92%	10.86%
2013	8.62%	10.96%	10.62%
2014	55.81%	60.30%	3.20%
2015	44.34%	78.36%	-14.84%
2016	99.16%	101.48%	-18.27%
2017	90.25%	106.93%	-20.93%
2018	114.71%	122.74%	-19.70%
2019	125.95%	161.69%	-20.50%
2020	164.14%	173.19%	-11.85%
2021	176.87%	203.98%	2.69%

County Number	2
County Name	Antelope

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	56.45	95% Median C.I. :	96.42 to 109.70
Total Sales Price :	976,500	Wgt. Mean :	100	STD :	61.98	95% Wgt. Mean C.I. :	88.03 to 112.02
Total Adj. Sales Price :	976,500	Mean :	110	Avg. Abs. Dev :	28.22	95% Mean C.I. :	76.77 to 142.81
Total Assessed Value :	976,750						
Avg. Adj. Sales Price :	61,031	COD :	27.90	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	61,047	PRD :	109.76	MIN Sales Ratio :	19.13		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	1	109.70	109.70	109.70		100.00	109.70	109.70	N/A	85,000	93,245
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	3	98.59	93.82	94.64	28.93	99.13	48.66	134.21	N/A	87,500	82,813
10/01/2019 To 12/31/2019	1	99.50	99.50	99.50		100.00	99.50	99.50	N/A	23,000	22,885
01/01/2020 To 03/31/2020	3	99.84	99.56	99.16	02.00	100.40	96.42	102.43	N/A	25,000	24,790
04/01/2020 To 06/30/2020	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	2	63.59	63.59	54.70	69.92	116.25	19.13	108.05	N/A	25,000	13,675
01/01/2021 To 03/31/2021	2	108.82	108.82	109.47	00.68	99.41	108.08	109.55	N/A	178,500	195,403
04/01/2021 To 06/30/2021	1	97.88	97.88	97.88		100.00	97.88	97.88	N/A	20,000	19,575
07/01/2021 To 09/30/2021	1	92.48	92.48	92.48		100.00	92.48	92.48	N/A	100,000	92,475
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	4	104.15	97.79	98.33	23.21	99.45	48.66	134.21	N/A	86,875	85,421
10/01/2019 To 09/30/2020	6	101.14	138.38	102.80	39.34	134.61	96.42	319.67	96.42 to 319.67	17,000	17,477
10/01/2020 To 09/30/2021	6	102.97	89.20	100.61	18.81	88.66	19.13	109.55	19.13 to 109.55	87,833	88,368
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	4	99.05	95.24	95.04	21.83	100.21	48.66	134.21	N/A	71,375	67,831
01/01/2020 To 12/31/2020	7	102.43	122.56	84.75	45.29	144.61	19.13	319.67	19.13 to 319.67	18,429	15,618

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	56.45	95% Median C.I. :	96.42 to 109.70
Total Sales Price :	976,500	Wgt. Mean :	100	STD :	61.98	95% Wgt. Mean C.I. :	88.03 to 112.02
Total Adj. Sales Price :	976,500	Mean :	110	Avg. Abs. Dev :	28.22	95% Mean C.I. :	76.77 to 142.81
Total Assessed Value :	976,750						
Avg. Adj. Sales Price :	61,031	COD :	27.90	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	61,047	PRD :	109.76	MIN Sales Ratio :	19.13		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	99.67	97.06	101.34	08.88	95.78	48.66	109.70	96.42 to 109.55	77,450	78,490
10	1	112.40	112.40	112.40		100.00	112.40	112.40	N/A	2,500	2,810
15	1	319.67	319.67	319.67		100.00	319.67	319.67	N/A	1,500	4,795
30	2	121.15	121.15	126.52	10.79	95.76	108.08	134.21	N/A	34,000	43,018
35	2	55.81	55.81	75.55	65.72	73.87	19.13	92.48	N/A	65,000	49,108

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	16	101.14	109.79	100.03	27.90	109.76	19.13	319.67	96.42 to 109.70	61,031	61,047
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	56.45	95% Median C.I. :	96.42 to 109.70
Total Sales Price :	976,500	Wgt. Mean :	100	STD :	61.98	95% Wgt. Mean C.I. :	88.03 to 112.02
Total Adj. Sales Price :	976,500	Mean :	110	Avg. Abs. Dev :	28.22	95% Mean C.I. :	76.77 to 142.81
Total Assessed Value :	976,750						
Avg. Adj. Sales Price :	61,031	COD :	27.90	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	61,047	PRD :	109.76	MIN Sales Ratio :	19.13		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 15,000	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
Less Than 30,000	8	105.24	130.98	105.10	29.52	124.62	97.88	319.67	97.88 to 319.67	16,500	17,342
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	14	99.67	94.61	99.66	15.71	94.93	19.13	134.21	92.48 to 109.55	69,464	69,225
Greater Than 15,000	14	99.67	94.61	99.66	15.71	94.93	19.13	134.21	92.48 to 109.55	69,464	69,225
Greater Than 30,000	8	97.51	88.59	99.23	25.04	89.28	19.13	134.21	19.13 to 134.21	105,563	104,752
<u>__ Incremental Ranges __</u>											
0 TO 4,999	2	216.04	216.04	190.13	47.97	113.63	112.40	319.67	N/A	2,000	3,803
5,000 TO 14,999											
15,000 TO 29,999	6	101.14	102.63	102.45	03.52	100.18	97.88	108.08	97.88 to 108.08	21,333	21,855
30,000 TO 59,999	4	72.54	74.61	77.21	56.12	96.63	19.13	134.21	N/A	40,750	31,463
60,000 TO 99,999	1	109.70	109.70	109.70		100.00	109.70	109.70	N/A	85,000	93,245
100,000 TO 149,999	1	92.48	92.48	92.48		100.00	92.48	92.48	N/A	100,000	92,475
150,000 TO 249,999	1	98.59	98.59	98.59		100.00	98.59	98.59	N/A	159,500	157,255
250,000 TO 499,999	1	109.55	109.55	109.55		100.00	109.55	109.55	N/A	337,000	369,190
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	56.45	95% Median C.I. :	96.42 to 109.70
Total Sales Price :	976,500	Wgt. Mean :	100	STD :	61.98	95% Wgt. Mean C.I. :	88.03 to 112.02
Total Adj. Sales Price :	976,500	Mean :	110	Avg. Abs. Dev :	28.22	95% Mean C.I. :	76.77 to 142.81
Total Assessed Value :	976,750						
Avg. Adj. Sales Price :	61,031	COD :	27.90	MAX Sales Ratio :	319.67		
Avg. Assessed Value :	61,047	PRD :	109.76	MIN Sales Ratio :	19.13		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	1	98.59	98.59	98.59		100.00	98.59	98.59	N/A	159,500	157,255
326	2	184.17	184.17	55.86	73.58	329.70	48.66	319.67	N/A	28,250	15,780
344	4	103.96	109.64	113.76	11.07	96.38	96.42	134.21	N/A	30,750	34,980
353	1	109.70	109.70	109.70		100.00	109.70	109.70	N/A	85,000	93,245
384	1	108.05	108.05	108.05		100.00	108.05	108.05	N/A	20,000	21,610
386	1	92.48	92.48	92.48		100.00	92.48	92.48	N/A	100,000	92,475
406	2	65.77	65.77	26.31	70.91	249.98	19.13	112.40	N/A	16,250	4,275
456	1	97.88	97.88	97.88		100.00	97.88	97.88	N/A	20,000	19,575
468	1	109.55	109.55	109.55		100.00	109.55	109.55	N/A	337,000	369,190
532	2	100.97	100.97	100.86	01.46	100.11	99.50	102.43	N/A	21,500	21,685

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

02 Antelope
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 67
Total Sales Price : 50,847,430
Total Adj. Sales Price : 50,847,430
Total Assessed Value : 37,182,600
Avg. Adj. Sales Price : 758,917
Avg. Assessed Value : 554,964

MEDIAN : 69
WGT. MEAN : 73
MEAN : 73
COD : 15.21
PRD : 99.36

COV : 21.52
STD : 15.64
Avg. Abs. Dev : 10.55
MAX Sales Ratio : 122.98
MIN Sales Ratio : 35.88

95% Median C.I. : 67.93 to 71.31
95% Wgt. Mean C.I. : 67.66 to 78.59
95% Mean C.I. : 68.91 to 76.41

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	8	70.81	70.92	70.80	08.29	100.17	56.70	82.01	56.70 to 82.01	754,630	534,314
01-JAN-19 To 31-MAR-19	13	70.68	72.40	70.46	07.94	102.75	58.72	96.72	68.52 to 77.66	725,431	511,110
01-APR-19 To 30-JUN-19	4	69.41	76.19	80.02	10.04	95.21	69.07	96.85	N/A	491,260	393,086
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	8	71.86	74.17	73.13	13.68	101.42	49.73	94.58	49.73 to 94.58	660,171	482,783
01-JAN-20 To 31-MAR-20	5	67.00	71.48	67.25	10.72	106.29	60.42	94.76	N/A	675,349	454,188
01-APR-20 To 30-JUN-20	3	64.14	63.66	63.04	03.06	100.98	60.47	66.36	N/A	970,537	611,787
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	7	68.79	77.39	87.52	27.74	88.43	46.03	113.24	46.03 to 113.24	1,146,811	1,003,736
01-JAN-21 To 31-MAR-21	12	61.38	66.29	65.38	18.82	101.39	35.88	107.32	59.09 to 75.09	835,942	546,535
01-APR-21 To 30-JUN-21	7	69.14	82.32	82.89	25.92	99.31	59.28	122.98	59.28 to 122.98	540,863	448,311
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	25	70.61	72.53	71.65	08.51	101.23	56.70	96.85	69.15 to 73.73	697,307	499,652
01-OCT-19 To 30-SEP-20	16	68.17	71.36	68.87	12.47	103.62	49.73	94.76	64.14 to 77.04	723,108	498,035
01-OCT-20 To 30-SEP-21	26	67.65	73.59	76.55	23.43	96.13	35.88	122.98	60.55 to 79.39	840,193	643,183
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	25	70.66	73.57	72.43	10.30	101.57	49.73	96.85	69.07 to 73.73	667,080	483,161
01-JAN-20 To 31-DEC-20	15	66.83	72.68	77.76	18.08	93.47	46.03	113.24	60.47 to 84.59	954,402	742,164
<u>ALL</u>	67	69.36	72.66	73.13	15.21	99.36	35.88	122.98	67.93 to 71.31	758,917	554,964

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	54	69.41	73.08	73.76	15.55	99.08	35.88	122.98	67.00 to 73.65	751,586	554,389
3	13	69.07	70.92	70.61	13.77	100.44	46.03	107.32	60.47 to 72.27	789,369	557,355
<u>ALL</u>	67	69.36	72.66	73.13	15.21	99.36	35.88	122.98	67.93 to 71.31	758,917	554,964

02 Antelope
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)
Qualified
Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 67
Total Sales Price : 50,847,430
Total Adj. Sales Price : 50,847,430
Total Assessed Value : 37,182,600
Avg. Adj. Sales Price : 758,917
Avg. Assessed Value : 554,964

MEDIAN : 69
WGT. MEAN : 73
MEAN : 73
COD : 15.21
PRD : 99.36

COV : 21.52
STD : 15.64
Avg. Abs. Dev : 10.55
MAX Sales Ratio : 122.98
MIN Sales Ratio : 35.88

95% Median C.I. : 67.93 to 71.31
95% Wgt. Mean C.I. : 67.66 to 78.59
95% Mean C.I. : 68.91 to 76.41

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	68.11	73.22	71.49	18.91	102.42	59.55	97.12	N/A	553,635	395,770
1	1	75.09	75.09	75.09	00.00	100.00	75.09	75.09	N/A	440,000	330,400
3	3	61.13	72.60	70.59	20.48	102.85	59.55	97.12	N/A	591,513	417,560
_____Dry_____											
County	3	69.15	70.53	69.93	02.34	100.86	68.79	73.65	N/A	512,012	358,070
1	3	69.15	70.53	69.93	02.34	100.86	68.79	73.65	N/A	512,012	358,070
_____Grass_____											
County	12	69.22	71.04	72.02	21.34	98.64	35.88	96.72	52.23 to 94.58	274,577	197,746
1	11	69.36	71.22	72.16	23.18	98.70	35.88	96.72	49.73 to 94.76	285,538	206,052
3	1	69.07	69.07	69.07	00.00	100.00	69.07	69.07	N/A	154,000	106,375
_____ALL_____	67	69.36	72.66	73.13	15.21	99.36	35.88	122.98	67.93 to 71.31	758,917	554,964

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	35	69.46	69.98	68.12	10.74	102.73	56.70	113.24	64.14 to 70.68	982,066	668,962
1	26	69.52	70.08	67.96	11.16	103.12	56.70	113.24	62.61 to 73.73	981,560	667,068
3	9	69.04	69.70	68.57	09.52	101.65	59.55	97.12	60.47 to 71.01	983,530	674,433
_____Dry_____											
County	5	69.15	73.64	72.47	08.95	101.61	65.27	91.34	N/A	516,153	374,040
1	5	69.15	73.64	72.47	08.95	101.61	65.27	91.34	N/A	516,153	374,040
_____Grass_____											
County	14	68.92	70.04	70.58	19.41	99.23	35.88	96.72	52.23 to 94.58	285,607	201,593
1	13	68.77	70.11	70.64	20.92	99.25	35.88	96.72	52.23 to 94.58	295,731	208,917
3	1	69.07	69.07	69.07	00.00	100.00	69.07	69.07	N/A	154,000	106,375
_____ALL_____	67	69.36	72.66	73.13	15.21	99.36	35.88	122.98	67.93 to 71.31	758,917	554,964

Antelope County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	4,725	4,722	4,700	4,599	3,700	3,700	3,700	3,430	4,255
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,329	2,151	3,265
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	2,094
Knox	2	3,920	3,776	3,666	3,623	3,555	3,465	3,203	3,060	3,588
Pierce	1	5,447	5,258	4,911	4,840	4,756	4,511	3,665	3,474	4,638
Wheeler	1	3,725	3,725	3,695	3,695	3,680	3,680	3,670	3,670	3,675
Antelope	3	5,750	5,650	5,458	5,450	5,200	5,147	5,167	5,120	5,366
Madison	1	7,154	6,820	6,377	6,069	5,700	5,525	4,496	3,775	5,480
Madison	2	5,298	5,100	4,741	4,663	4,426	4,350	3,590	3,050	4,546
Boone	1	5,410	5,386	5,410	5,383	4,397	5,370	5,384	5,383	5,390

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3,300	3,250	2,950	2,950	2,000	2,000	1,975	1,650	2,713
Holt	1	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Pierce	1	4,300	4,165	3,925	3,740	3,250	3,150	2,195	1,915	3,495
Wheeler	1	1,820	1,730	1,570	1,500	1,440	1,380	1,295	1,230	1,366
Antelope	3	4,733	4,740	4,659	4,647	3,975	3,970	3,971	3,349	4,217
Madison	1	5,931	5,765	5,372	5,107	4,795	4,564	3,575	2,750	5,036
Madison	2	4,723	4,452	3,994	3,889	3,448	3,202	2,690	2,199	3,769
Boone	1	4,435	4,403	4,435	4,109	3,668	4,410	4,407	4,406	4,406

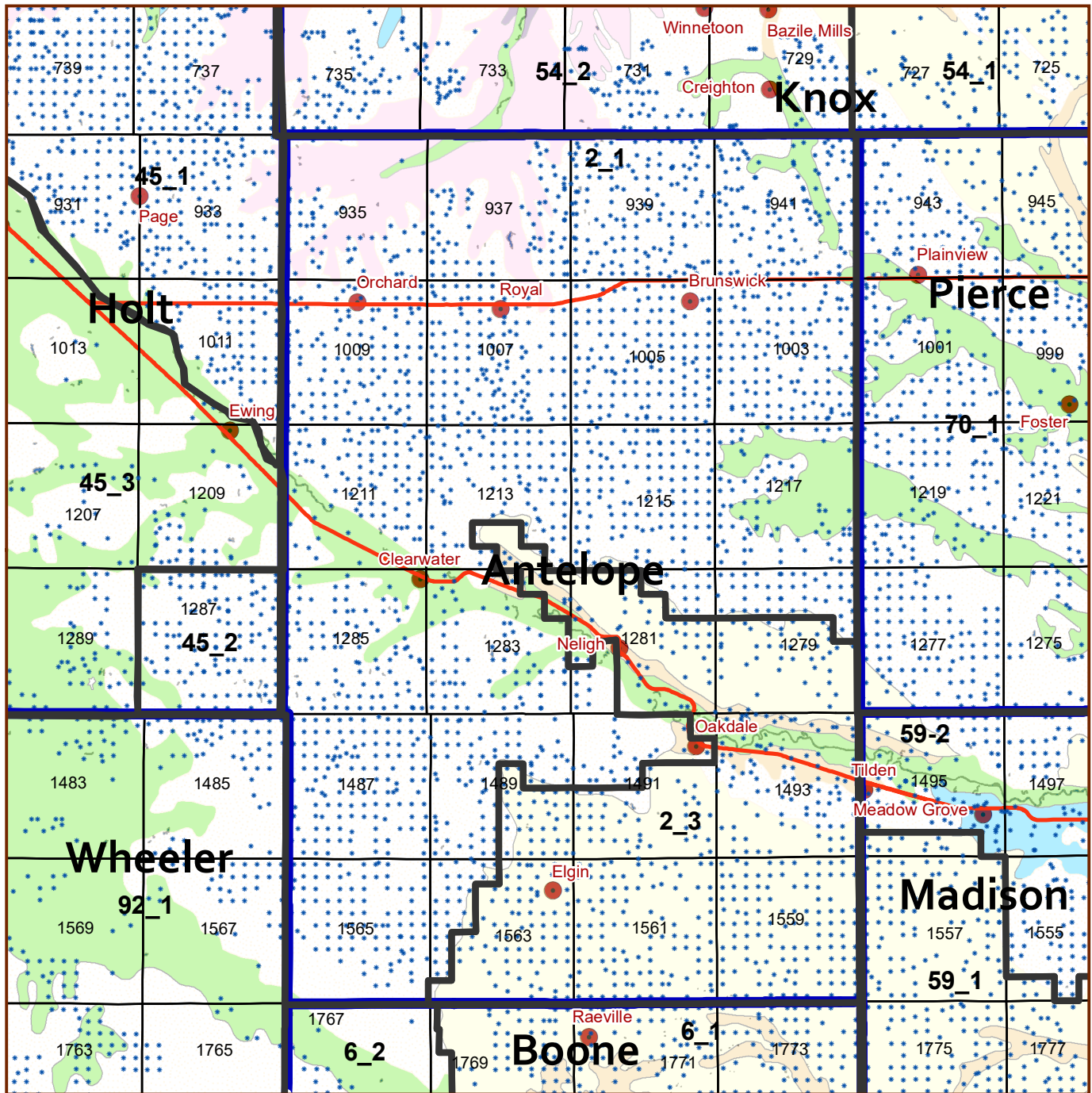
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1,275	1,275	1,275	1,250	1,250	1,250	1,090	1,200	1,262
Holt	1	1,236	1,408	1,354	1,212	1,080	996	987	1,054	1,190
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	1,093
Knox	2	1,476	1,476	1,477	1,475	1,460	1,460	1,467	1,460	1,472
Pierce	1	1,900	1,805	1,650	1,420	1,355	1,200	1,050	1,000	1,677
Wheeler	1	997	1,000	989	985	990	990	960	892	989
Antelope	3	1,475	1,475	1,450	1,425	1,400	1,375	n/a	1,350	1,438
Madison	1	2,059	1,951	1,851	1,792	1,700	n/a	n/a	n/a	1,927
Madison	2	1,912	1,795	1,697	1,625	1,464	n/a	n/a	n/a	1,789
Boone	1	1,786	1,781	1,782	1,795	1,271	1,407	n/a	n/a	1,781

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	1,650	0	149
Holt	1	1,356	0	250
Holt	3	1,358	0	250
Knox	2	1,474	0	150
Pierce	1	3,049	-	150
Wheeler	1	1,737	n/a	795
Antelope	3	2,800	n/a	128
Madison	1	3,902	n/a	150
Madison	2	3,496	n/a	156
Boone	1	2,439	n/a	487

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

ANTELOPE COUNTY



Legend

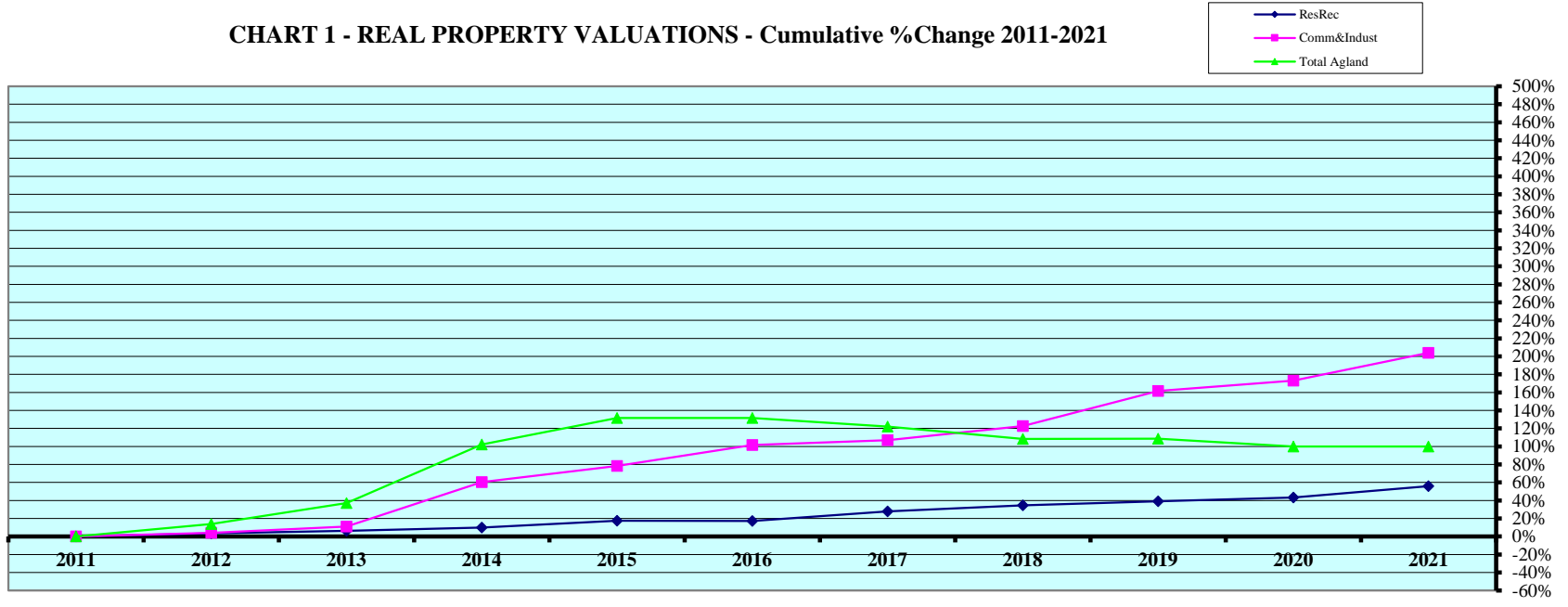
- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	125,749,430	-	-	-	68,371,620	-	-	-	875,490,350	-	-	-
2012	129,999,500	4,250,070	3.38%	3.38%	71,051,375	2,679,755	3.92%	3.92%	995,884,045	120,393,695	13.75%	13.75%
2013	133,498,055	3,498,555	2.69%	6.16%	75,867,140	4,815,765	6.78%	10.96%	1,199,941,620	204,057,575	20.49%	37.06%
2014	138,144,140	4,646,085	3.48%	9.86%	109,601,445	33,734,305	44.46%	60.30%	1,769,226,465	569,284,845	47.44%	102.08%
2015	147,564,505	9,420,365	6.82%	17.35%	121,949,000	12,347,555	11.27%	78.36%	2,027,679,200	258,452,735	14.61%	131.60%
2016	147,544,545	-19,960	-0.01%	17.33%	137,752,530	15,803,530	12.96%	101.48%	2,027,461,270	-217,930	-0.01%	131.58%
2017	160,913,870	13,369,325	9.06%	27.96%	141,481,455	3,728,925	2.71%	106.93%	1,945,170,905	-82,290,365	-4.06%	122.18%
2018	169,253,080	8,339,210	5.18%	34.60%	152,289,370	10,807,915	7.64%	122.74%	1,824,818,390	-120,352,515	-6.19%	108.43%
2019	174,800,440	5,547,360	3.28%	39.01%	178,922,370	26,633,000	17.49%	161.69%	1,826,410,905	1,592,515	0.09%	108.62%
2020	180,048,382	5,247,942	3.00%	43.18%	186,784,739	7,862,369	4.39%	173.19%	1,749,706,115	-76,704,790	-4.20%	99.85%
2021	196,024,425	15,976,043	8.87%	55.88%	207,837,630	21,052,891	11.27%	203.98%	1,750,514,165	808,050	0.05%	99.95%

Rate Annual %chg: Residential & Recreational **4.54%**

Commercial & Industrial **11.76%**

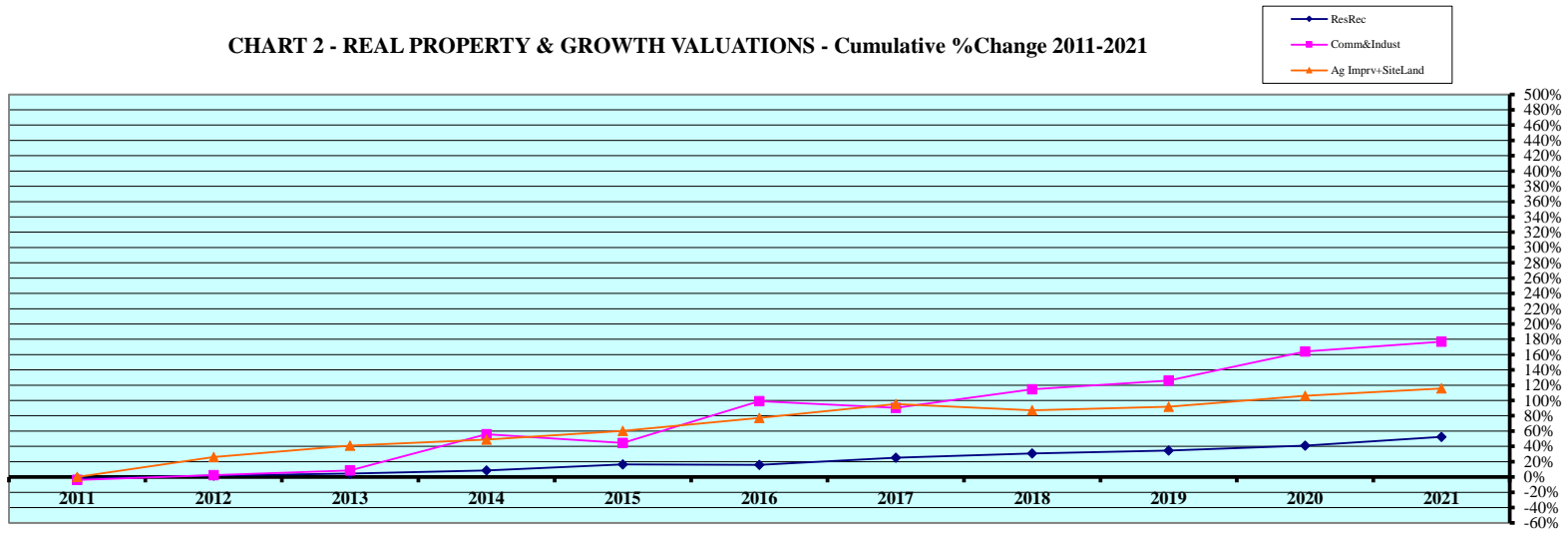
Agricultural Land **7.17%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	125,749,430	2,282,155	1.81%	123,467,275	-	-1.81%	68,371,620	2,651,725	3.88%	65,719,895	-	-3.88%
2012	129,999,500	1,947,083	1.50%	128,052,417	1.83%	1.83%	71,051,375	1,015,055	1.43%	70,036,320	2.43%	2.43%
2013	133,498,055	2,331,354	1.75%	131,166,701	0.90%	4.31%	75,867,140	1,599,110	2.11%	74,268,030	4.53%	8.62%
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	8.51%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	55.81%
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	16.50%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	44.34%
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	15.81%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	99.16%
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	25.25%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	90.25%
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	30.71%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	114.71%
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	34.50%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	125.95%
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	40.96%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	164.14%
2021	196,024,425	4,316,528	2.20%	191,707,897	6.48%	52.45%	207,837,630	18,536,165	8.92%	189,301,465	1.35%	176.87%
Rate Ann%chg	4.54%			Resid & Recreat w/o growth		2.64%	11.76%			C & I w/o growth		5.10%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	50,243,955	27,430,770	77,674,725	5,509,977	7.09%	72,164,748	-	-
2012	55,138,930	46,962,900	102,101,830	4,114,918	4.03%	97,986,912	26.15%	26.15%
2013	57,354,465	56,712,230	114,066,695	4,639,095	4.07%	109,427,600	7.17%	40.88%
2014	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	1.47%	49.01%
2015	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	60.37%
2016	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	77.25%
2017	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	95.40%
2018	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	87.06%
2019	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	91.71%
2020	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	106.15%
2021	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	115.69%
Rate Ann%chg	5.51%	11.92%	8.18%	Ag Imprv+Site w/o growth		4.69%		

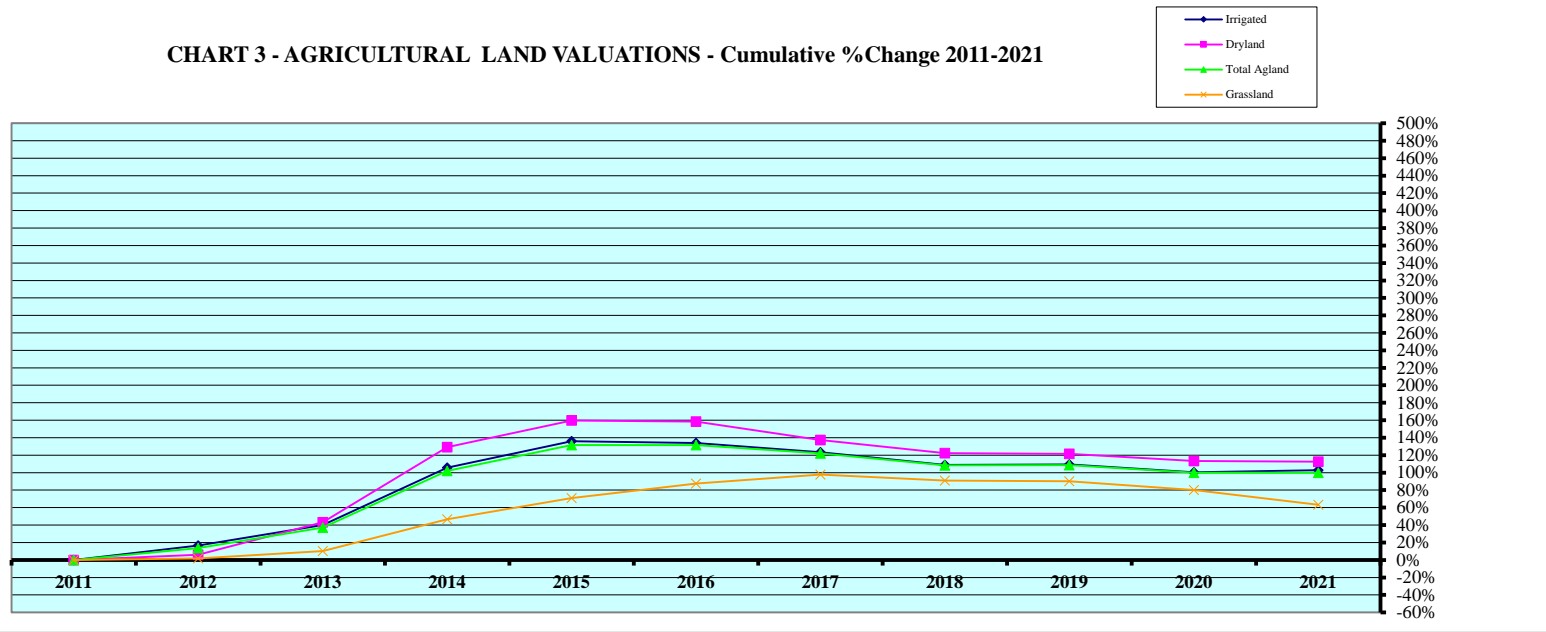
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 2
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	676,092,515	-	-	-	107,274,920	-	-	-	87,923,365	-	-	-
2012	788,691,415	112,598,900	16.65%	16.65%	113,768,950	6,494,030	6.05%	6.05%	89,582,305	1,658,940	1.89%	1.89%
2013	945,867,465	157,176,050	19.93%	39.90%	153,612,830	39,843,880	35.02%	43.20%	97,008,095	7,425,790	8.29%	10.33%
2014	1,391,084,160	445,216,695	47.07%	105.75%	245,832,205	92,219,375	60.03%	129.16%	128,859,020	31,850,925	32.83%	46.56%
2015	1,595,425,025	204,340,865	14.69%	135.98%	278,542,480	32,710,275	13.31%	159.65%	150,267,020	21,408,000	16.61%	70.91%
2016	1,582,353,705	-13,071,320	-0.82%	134.04%	277,139,740	-1,402,740	-0.50%	158.35%	164,750,990	14,483,970	9.64%	87.38%
2017	1,509,789,185	-72,564,520	-4.59%	123.31%	254,740,420	-22,399,320	-8.08%	137.47%	173,913,820	9,162,830	5.56%	97.80%
2018	1,411,772,110	-98,017,075	-6.49%	108.81%	238,570,135	-16,170,285	-6.35%	122.39%	167,901,350	-6,012,470	-3.46%	90.96%
2019	1,414,916,060	3,143,950	0.22%	109.28%	237,597,890	-972,245	-0.41%	121.49%	167,214,385	-686,965	-0.41%	90.18%
2020	1,355,638,700	-59,277,360	-4.19%	100.51%	228,812,320	-8,785,570	-3.70%	113.30%	158,339,675	-8,874,710	-5.31%	80.09%
2021	1,371,622,250	15,983,550	1.18%	102.87%	227,982,805	-829,515	-0.36%	112.52%	143,625,770	-14,713,905	-9.29%	63.35%

Rate Ann.%chg: Irrigated Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	513,770	-	-	-	3,685,780	-	-	-	875,490,350	-	-	-
2012	488,595	-25,175	-4.90%	-4.90%	3,352,780	-333,000	-9.03%	-9.03%	995,884,045	120,393,695	13.75%	13.75%
2013	346,315	-142,280	-29.12%	-32.59%	3,106,915	-245,865	-7.33%	-15.71%	1,199,941,620	204,057,575	20.49%	37.06%
2014	347,530	1,215	0.35%	-32.36%	3,103,550	-3,365	-0.11%	-15.80%	1,769,226,465	569,284,845	47.44%	102.08%
2015	360,295	12,765	3.67%	-29.87%	3,084,380	-19,170	-0.62%	-16.32%	2,027,679,200	258,452,735	14.61%	131.60%
2016	372,930	12,635	3.51%	-27.41%	2,843,905	-240,475	-7.80%	-22.84%	2,027,461,270	-217,930	-0.01%	131.58%
2017	687,190	314,260	84.27%	33.75%	6,040,290	3,196,385	112.39%	63.88%	1,945,170,905	-82,290,365	-4.06%	122.18%
2018	674,420	-12,770	-1.86%	31.27%	5,900,375	-139,915	-2.32%	60.08%	1,824,818,390	-120,352,515	-6.19%	108.43%
2019	673,295	-1,125	-0.17%	31.05%	6,009,275	108,900	1.85%	63.04%	1,826,410,905	1,592,515	0.09%	108.62%
2020	844,105	170,810	25.37%	64.30%	6,071,315	62,040	1.03%	64.72%	1,749,706,115	-76,704,790	-4.20%	99.85%
2021	842,625	-1,480	-0.18%	64.01%	6,440,715	369,400	6.08%	74.74%	1,750,514,165	808,050	0.05%	99.95%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	616,446,820	277,507	2,221			107,041,940	85,345	1,254			81,700,995	133,333	613		
2012	670,015,155	283,316	2,365	6.46%	6.46%	109,063,190	85,150	1,281	2.12%	2.12%	89,688,965	135,300	663	8.18%	9.46%
2013	787,393,245	291,041	2,705	14.40%	21.79%	114,451,495	81,754	1,400	9.30%	11.62%	89,574,800	130,628	686	3.44%	13.24%
2014	942,840,235	296,196	3,183	17.66%	43.30%	154,496,665	80,302	1,924	37.43%	53.40%	97,239,960	127,646	762	11.09%	25.80%
2015	1,392,070,100	297,900	4,673	46.80%	110.36%	246,076,135	79,076	3,112	61.75%	148.11%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,594,074,195	298,823	5,335	14.16%	140.14%	281,377,805	78,388	3,590	15.35%	186.20%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,581,060,255	300,331	5,264	-1.31%	136.99%	278,220,760	76,884	3,619	0.81%	188.52%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,515,762,980	301,893	5,021	-4.63%	126.03%	254,997,775	75,398	3,382	-6.54%	169.65%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,412,180,160	301,946	4,677	-6.85%	110.54%	238,282,640	72,559	3,284	-2.90%	161.84%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,414,641,815	302,436	4,677	0.01%	110.57%	237,817,485	72,474	3,281	-0.08%	161.63%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,412,985,905	303,893	4,650	-0.60%	109.31%	235,699,970	71,025	3,319	1.13%	164.59%	158,433,465	129,321	1,225	-4.97%	99.93%

Rate Annual %chg Average Value/Acre: **7.67%**

10.22%

7.17%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	817,015	2,626	311			12,935,265	16,808	770			818,942,035	515,619	1,588		
2012	498,765	4,985	100	-67.85%	-67.85%	3,206,740	6,413	500	-35.03%	-35.03%	872,472,815	515,165	1,694	6.63%	6.63%
2013	484,415	4,842	100	0.00%	-67.85%	3,088,810	6,178	500	0.00%	-35.03%	994,992,765	514,442	1,934	14.20%	21.78%
2014	393,685	3,914	101	0.53%	-67.68%	2,878,965	5,758	500	0.00%	-35.03%	994,992,765	513,815	2,331	20.53%	46.78%
2015	340,030	3,378	101	0.09%	-67.65%	2,847,970	5,696	500	0.00%	-35.03%	1,769,873,365	513,533	3,446	47.84%	117.00%
2016	346,665	3,444	101	-0.01%	-67.65%	2,810,260	5,621	500	0.00%	-35.03%	2,028,245,790	513,533	3,950	14.60%	148.67%
2017	360,730	3,584	101	0.00%	-67.65%	2,837,925	5,676	500	0.00%	-35.03%	2,027,409,185	514,188	3,943	-0.17%	148.25%
2018	700,345	4,060	172	71.35%	-44.57%	6,095,245	6,763	901	80.26%	17.11%	1,951,909,395	515,474	3,787	-3.96%	138.41%
2019	674,235	4,068	166	-3.90%	-46.73%	5,935,705	6,628	895	-0.64%	16.36%	1,825,033,720	515,338	3,541	-6.48%	122.97%
2020	668,765	4,081	164	-1.13%	-47.34%	5,886,040	6,582	894	-0.13%	16.21%	1,826,197,515	515,248	3,544	0.08%	123.16%
2021	667,300	4,536	147	-10.23%	-52.73%	6,071,695	6,615	918	2.63%	19.26%	1,813,858,335	515,391	3,519	-0.70%	121.59%

2
ANTELOPE

Rate Annual %chg Average Value/Acre: **8.28%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
6,295	ANTELOPE	111,564,870	9,448,376	12,681,146	190,434,065	206,854,490	983,140	5,590,360	1,750,514,165	86,375,175	86,455,725	0	2,460,901,512
cnty sectorvalue % of total value:		4.53%	0.38%	0.52%	7.74%	8.41%	0.04%	0.23%	71.13%	3.51%	3.51%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
138	BRUNSWICK	775,943	146,038	410,543	4,185,735	8,698,050	0	0	464,070	0	2,000	0	14,682,379
2.19%	%sector of county sector	0.70%	1.55%	3.24%	2.20%	4.20%			0.03%		0.00%		0.60%
	%sector of municipality	5.28%	0.99%	2.80%	28.51%	59.24%			3.16%		0.01%		100.00%
419	CLEARWATER	745,389	150,468	19,909	8,739,230	3,857,100	0	0	0	0	0	0	13,512,096
6.66%	%sector of county sector	0.67%	1.59%	0.16%	4.59%	1.86%							0.55%
	%sector of municipality	5.52%	1.11%	0.15%	64.68%	28.55%							100.00%
661	ELGIN	1,601,600	953,080	159,852	27,016,760	14,667,710	0	0	19,810	0	6,020	0	44,424,832
10.50%	%sector of county sector	1.44%	10.09%	1.26%	14.19%	7.09%			0.00%		0.01%		1.81%
	%sector of municipality	3.61%	2.15%	0.36%	60.81%	33.02%			0.04%		0.01%		100.00%
1,621	NELIGH	3,149,709	394,620	55,919	55,980,035	21,710,170	508,750	0	48,315	0	0	0	81,847,518
25.75%	%sector of county sector	2.82%	4.18%	0.44%	29.40%	10.50%	51.75%		0.00%				3.33%
	%sector of municipality	3.85%	0.48%	0.07%	68.40%	26.53%	0.62%		0.06%				100.00%
322	OAKDALE	83,331	415,487	76,811	3,633,915	354,400	0	0	104,380	0	0	0	4,668,324
5.12%	%sector of county sector	0.07%	4.40%	0.61%	1.91%	0.17%			0.01%				0.19%
	%sector of municipality	1.79%	8.90%	1.65%	77.84%	7.59%			2.24%				100.00%
379	ORCHARD	1,752,803	410,548	574,199	9,687,965	5,360,170	0	0	0	0	0	0	17,785,685
6.02%	%sector of county sector	1.57%	4.35%	4.53%	5.09%	2.59%							0.72%
	%sector of municipality	9.86%	2.31%	3.23%	54.47%	30.14%							100.00%
63	ROYAL	109,161	33,245	163,856	807,660	302,995	0	0	13,520	48,035	13,515	0	1,491,987
1.00%	%sector of county sector	0.10%	0.35%	1.29%	0.42%	0.15%			0.01%	0.02%	0.01%		0.72%
	%sector of municipality	7.32%	2.23%	10.98%	54.13%	20.31%			0.91%	3.22%	0.91%		100.00%
953	TILDEN	1,723,467	104,372	11,404	10,724,655	1,758,725	0	0	0	0	0	0	14,322,623
15.14%	%sector of county sector	1.54%	1.10%	0.09%	5.63%	0.85%							1456.82%
	%sector of municipality	12.03%	0.73%	0.08%	74.88%	12.28%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
4,556	Total Municipalities	9,941,403	2,607,858	1,472,493	120,775,955	56,709,320	508,750	0	650,095	48,035	21,535	0	192,735,444
72.37%	%all municip.sectors of cnty	8.91%	27.60%	11.61%	63.42%	27.42%	51.75%		0.04%	0.06%	0.02%		7.83%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,726	Value : 2,432,207,020	Growth 31,003,435	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	310	1,295,830	8	183,425	465	5,221,455	783	6,700,710	
02. Res Improve Land	1,839	8,136,895	7	105,000	406	6,150,000	2,252	14,391,895	
03. Res Improvements	1,839	126,049,725	7	1,160,015	437	74,135,325	2,283	201,345,065	
04. Res Total	2,149	135,482,450	15	1,448,440	902	85,506,780	3,066	222,437,670	5,225,775
% of Res Total	70.09	60.91	0.49	0.65	29.42	38.44	39.68	9.15	16.86
05. Com UnImp Land	71	382,285	7	174,765	15	370,610	93	927,660	
06. Com Improve Land	380	2,666,220	13	219,215	57	3,630,840	450	6,516,275	
07. Com Improvements	386	55,267,835	13	2,328,935	96	147,989,280	495	205,586,050	
08. Com Total	457	58,316,340	20	2,722,915	111	151,990,730	588	213,029,985	15,969,030
% of Com Total	77.72	27.37	3.40	1.28	18.88	71.35	7.61	8.76	51.51
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	37,370	0	0	2	36,985	5	74,355	
11. Ind Improvements	3	471,380	0	0	2	437,405	5	908,785	
12. Ind Total	3	508,750	0	0	2	474,390	5	983,140	0
% of Ind Total	60.00	51.75	0.00	0.00	40.00	48.25	0.06	0.04	0.00
13. Rec UnImp Land	0	0	2	126,060	22	2,061,855	24	2,187,915	
14. Rec Improve Land	0	0	0	0	15	1,907,880	15	1,907,880	
15. Rec Improvements	0	0	1	9,880	19	1,980,815	20	1,990,695	
16. Rec Total	0	0	3	135,940	41	5,950,550	44	6,086,490	303,970
% of Rec Total	0.00	0.00	6.82	2.23	93.18	97.77	0.57	0.25	0.98
Res & Rec Total	2,149	135,482,450	18	1,584,380	943	91,457,330	3,110	228,524,160	5,529,745
% of Res & Rec Total	69.10	59.29	0.58	0.69	30.32	40.02	40.25	9.40	17.84
Com & Ind Total	460	58,825,090	20	2,722,915	113	152,465,120	593	214,013,125	15,969,030
% of Com & Ind Total	77.57	27.49	3.37	1.27	19.06	71.24	7.68	8.80	51.51
17. Taxable Total	2,609	194,307,540	38	4,307,295	1,056	243,922,450	3,703	442,537,285	21,498,775
% of Taxable Total	70.46	43.91	1.03	0.97	28.52	55.12	47.93	18.19	69.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	4	33,450	1,123,045	0	0	0
19. Commercial	6	311,515	4,067,960	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	4	33,450	1,123,045
19. Commercial	0	0	0	6	311,515	4,067,960
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				10	344,965	5,191,005

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	267	5	230	502

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	624,235	32	13,656,070	2,498	1,064,856,480	2,545	1,079,136,785
28. Ag-Improved Land	3	45,230	79	30,533,635	1,324	698,873,770	1,406	729,452,635
29. Ag Improvements	4	190,150	80	10,569,665	1,394	170,320,500	1,478	181,080,315

30. Ag Total				4,023	1,989,669,735
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	15,000	63	64.00	960,000	
33. HomeSite Improvements	1	0.00	41,005	63	0.00	7,098,195	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	15	22.40	44,800	
36. FarmSite Improv Land	3	6.90	14,560	61	205.91	411,860	
37. FarmSite Improvements	4	0.00	149,145	62	0.00	3,471,470	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	87	194.89	0	
40. Other- Non Ag Use	0	0.00	0	3	148.48	149,705	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	12.00	180,000	12	12.00	180,000	
32. HomeSite Improv Land	733	768.83	11,580,150	797	833.83	12,555,150	
33. HomeSite Improvements	767	0.00	90,079,090	831	0.00	97,218,290	206,060
34. HomeSite Total				843	845.83	109,953,440	
35. FarmSite UnImp Land	279	629.21	1,272,880	295	652.61	1,319,680	
36. FarmSite Improv Land	1,152	4,169.90	8,348,360	1,216	4,382.71	8,774,780	
37. FarmSite Improvements	1,231	0.00	80,241,410	1,297	0.00	83,862,025	9,298,600
38. FarmSite Total				1,592	5,035.32	93,956,485	
39. Road & Ditches	3,426	10,344.39	0	3,514	10,539.43	0	
40. Other- Non Ag Use	44	1,407.28	1,969,250	47	1,555.76	2,118,955	
41. Total Section VI				2,435	17,976.34	206,028,880	9,504,660

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	730,815	8	976.82	730,815

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,787.49	3.82%	41,521,005	4.25%	4,725.01
46. 1A	19,297.32	8.40%	91,116,290	9.32%	4,721.71
47. 2A1	1,207.04	0.53%	5,673,070	0.58%	4,699.99
48. 2A	114,123.10	49.65%	524,796,615	53.66%	4,598.51
49. 3A1	59,938.05	26.08%	221,751,905	22.67%	3,699.69
50. 3A	2,389.18	1.04%	8,839,960	0.90%	3,700.00
51. 4A1	6,358.93	2.77%	23,527,995	2.41%	3,699.99
52. 4A	17,743.68	7.72%	60,860,900	6.22%	3,430.00
53. Total	229,844.79	100.00%	978,087,740	100.00%	4,255.43
Dry					
54. 1D1	2,165.52	5.32%	7,146,185	6.47%	3,299.99
55. 1D	6,448.76	15.84%	20,957,530	18.98%	3,249.85
56. 2D1	1,362.75	3.35%	4,020,220	3.64%	2,950.08
57. 2D	18,718.56	45.98%	55,220,780	50.00%	2,950.05
58. 3D1	7,454.38	18.31%	14,908,760	13.50%	2,000.00
59. 3D	1,021.26	2.51%	2,042,520	1.85%	2,000.00
60. 4D1	926.99	2.28%	1,830,830	1.66%	1,975.03
61. 4D	2,608.27	6.41%	4,304,055	3.90%	1,650.16
62. Total	40,706.49	100.00%	110,430,880	100.00%	2,712.86
Grass					
63. 1G1	19,234.66	18.82%	23,900,075	19.06%	1,242.55
64. 1G	3,746.67	3.67%	4,611,870	3.68%	1,230.93
65. 2G1	35,467.05	34.70%	43,285,290	34.53%	1,220.44
66. 2G	9,325.09	9.12%	10,530,275	8.40%	1,129.24
67. 3G1	13,885.87	13.58%	17,399,890	13.88%	1,253.06
68. 3G	18,463.43	18.06%	23,218,020	18.52%	1,257.51
69. 4G1	312.18	0.31%	338,995	0.27%	1,085.90
70. 4G	1,782.55	1.74%	2,083,420	1.66%	1,168.79
71. Total	102,217.50	100.00%	125,367,835	100.00%	1,226.48
Irrigated Total					
	229,844.79	60.09%	978,087,740	80.16%	4,255.43
Dry Total					
	40,706.49	10.64%	110,430,880	9.05%	2,712.86
Grass Total					
	102,217.50	26.72%	125,367,835	10.27%	1,226.48
72. Waste	3,741.23	0.98%	555,690	0.05%	148.53
73. Other	5,971.60	1.56%	5,707,950	0.47%	955.85
74. Exempt	3,371.86	0.88%	137,875	0.01%	40.89
75. Market Area Total	382,481.61	100.00%	1,220,150,095	100.00%	3,190.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,899.94	3.83%	16,673,305	4.10%	5,749.53
46. 1A	7,461.74	9.85%	42,158,930	10.37%	5,650.01
47. 2A1	4,457.13	5.88%	24,326,450	5.98%	5,457.87
48. 2A	31,165.63	41.14%	169,853,045	41.78%	5,450.01
49. 3A1	1,590.64	2.10%	8,271,345	2.03%	5,200.01
50. 3A	385.70	0.51%	1,985,315	0.49%	5,147.30
51. 4A1	20,074.64	26.50%	103,727,305	25.52%	5,167.08
52. 4A	7,718.39	10.19%	39,518,145	9.72%	5,120.00
53. Total	75,753.81	100.00%	406,513,840	100.00%	5,366.25
Dry					
54. 1D1	813.01	2.85%	3,847,645	3.19%	4,732.59
55. 1D	10,253.03	35.88%	48,603,690	40.33%	4,740.42
56. 2D1	1,792.45	6.27%	8,351,075	6.93%	4,659.03
57. 2D	1,340.79	4.69%	6,231,165	5.17%	4,647.38
58. 3D1	449.06	1.57%	1,785,020	1.48%	3,975.01
59. 3D	1,172.30	4.10%	4,654,585	3.86%	3,970.47
60. 4D1	6,932.68	24.26%	27,529,990	22.85%	3,971.05
61. 4D	5,823.16	20.38%	19,501,015	16.18%	3,348.87
62. Total	28,576.48	100.00%	120,504,185	100.00%	4,216.90
Grass					
63. 1G1	3,552.48	13.61%	4,445,405	12.60%	1,251.35
64. 1G	2,939.70	11.26%	3,487,370	9.88%	1,186.30
65. 2G1	3,758.68	14.40%	5,462,300	15.48%	1,453.25
66. 2G	14,966.97	57.33%	20,655,665	58.53%	1,380.08
67. 3G1	392.01	1.50%	523,345	1.48%	1,335.03
68. 3G	472.24	1.81%	688,580	1.95%	1,458.11
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	23.54	0.09%	29,150	0.08%	1,238.32
71. Total	26,105.62	100.00%	35,291,815	100.00%	1,351.89
Irrigated Total					
Irrigated Total	75,753.81	56.74%	406,513,840	72.14%	5,366.25
Dry Total					
Dry Total	28,576.48	21.40%	120,504,185	21.39%	4,216.90
Grass Total					
Grass Total	26,105.62	19.55%	35,291,815	6.26%	1,351.89
72. Waste	2,254.91	1.69%	287,955	0.05%	127.70
73. Other	817.98	0.61%	892,965	0.16%	1,091.67
74. Exempt	477.40	0.36%	0	0.00%	0.00
75. Market Area Total	133,508.80	100.00%	563,490,760	100.00%	4,220.63

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	106.06	456,840	6,387.59	31,342,035	299,104.95	1,352,802,705	305,598.60	1,384,601,580
77. Dry Land	47.32	131,925	2,350.17	8,368,790	66,885.48	222,434,350	69,282.97	230,935,065
78. Grass	44.62	49,140	2,189.99	2,797,580	126,088.51	157,812,930	128,323.12	160,659,650
79. Waste	0.00	0	343.77	40,755	5,652.37	802,890	5,996.14	843,645
80. Other	0.00	0	148.36	74,180	6,641.22	6,526,735	6,789.58	6,600,915
81. Exempt	60.29	0	11.90	0	3,777.07	137,875	3,849.26	137,875
82. Total	198.00	637,905	11,419.88	42,623,340	504,372.53	1,740,379,610	515,990.41	1,783,640,855

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	305,598.60	59.23%	1,384,601,580	77.63%	4,530.79
Dry Land	69,282.97	13.43%	230,935,065	12.95%	3,333.22
Grass	128,323.12	24.87%	160,659,650	9.01%	1,251.99
Waste	5,996.14	1.16%	843,645	0.05%	140.70
Other	6,789.58	1.32%	6,600,915	0.37%	972.21
Exempt	3,849.26	0.75%	137,875	0.01%	35.82
Total	515,990.41	100.00%	1,783,640,855	100.00%	3,456.73

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	19	84,055	73	379,230	73	3,824,085	92	4,287,370	19,130
83.2 Clearwater	35	155,875	174	803,825	174	10,223,525	209	11,183,225	110,305
83.3 Elgin	44	251,240	355	1,921,360	356	31,054,110	400	33,226,710	556,325
83.4 Neligh	78	469,085	680	3,343,155	677	52,159,475	755	55,971,715	56,270
83.5 Oakdale	65	143,500	171	376,525	172	3,262,080	237	3,782,105	110,790
83.6 Orchard	29	87,140	209	767,000	209	10,201,690	238	11,055,830	87,260
83.7 Royal	20	29,130	46	109,000	46	1,051,820	66	1,189,950	4,770
83.8 Rural	501	7,603,650	432	8,193,000	469	77,609,180	970	93,405,830	4,528,715
83.9 Tilden	16	64,950	127	406,680	127	13,949,795	143	14,421,425	56,180
84 Residential Total	807	8,888,625	2,267	16,299,775	2,303	203,335,760	3,110	228,524,160	5,529,745

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	12	15,010	28	70,555	29	8,621,535	41	8,707,100	0
85.2	Clearwater	2	4,345	43	158,555	44	3,790,445	46	3,953,345	84,390
85.3	Elgin	14	71,110	72	493,715	72	14,315,525	86	14,880,350	173,385
85.4	Neligh	20	208,145	145	1,607,815	147	20,848,465	167	22,664,425	462,505
85.5	Oakdale	8	18,355	11	57,160	11	292,615	19	368,130	83,450
85.6	Orchard	5	34,790	48	227,655	48	6,980,805	53	7,243,250	3,324,940
85.7	Royal	6	3,375	12	29,225	12	264,915	18	297,515	0
85.8	Rural	22	553,705	67	3,846,010	109	149,603,245	131	154,002,960	11,411,745
85.9	Tilden	4	18,825	29	99,940	28	1,777,285	32	1,896,050	428,615
86	Commercial Total	93	927,660	455	6,590,630	500	206,494,835	593	214,013,125	15,969,030

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	17,347.67	20.50%	22,118,455	20.71%	1,275.01
88. 1G	2,831.67	3.35%	3,610,510	3.38%	1,275.05
89. 2G1	26,154.16	30.91%	33,347,200	31.22%	1,275.02
90. 2G	7,276.76	8.60%	9,093,875	8.51%	1,249.71
91. 3G1	11,910.45	14.08%	14,889,375	13.94%	1,250.11
92. 3G	17,145.60	20.26%	21,432,500	20.07%	1,250.03
93. 4G1	304.21	0.36%	331,590	0.31%	1,090.00
94. 4G	1,645.70	1.94%	1,974,825	1.85%	1,199.99
95. Total	84,616.22	100.00%	106,798,330	100.00%	1,262.15
CRP					
96. 1C1	728.78	8.58%	1,202,515	8.58%	1,650.04
97. 1C	472.87	5.57%	780,295	5.57%	1,650.13
98. 2C1	4,592.51	54.07%	7,577,900	54.07%	1,650.06
99. 2C	358.44	4.22%	591,455	4.22%	1,650.08
100. 3C1	1,324.15	15.59%	2,184,880	15.59%	1,650.02
101. 3C	979.65	11.53%	1,616,430	11.53%	1,650.01
102. 4C1	2.97	0.03%	4,905	0.03%	1,651.52
103. 4C	34.92	0.41%	57,630	0.41%	1,650.34
104. Total	8,494.29	100.00%	14,016,010	100.00%	1,650.05
Timber					
105. 1T1	1,158.21	12.72%	579,105	12.72%	500.00
106. 1T	442.13	4.85%	221,065	4.85%	500.00
107. 2T1	4,720.38	51.83%	2,360,190	51.83%	500.00
108. 2T	1,689.89	18.56%	844,945	18.56%	500.00
109. 3T1	651.27	7.15%	325,635	7.15%	500.00
110. 3T	338.18	3.71%	169,090	3.71%	500.00
111. 4T1	5.00	0.05%	2,500	0.05%	500.00
112. 4T	101.93	1.12%	50,965	1.12%	500.00
113. Total	9,106.99	100.00%	4,553,495	100.00%	500.00
<hr/>					
Grass Total	84,616.22	82.78%	106,798,330	85.19%	1,262.15
CRP Total	8,494.29	8.31%	14,016,010	11.18%	1,650.05
Timber Total	9,106.99	8.91%	4,553,495	3.63%	500.00
<hr/>					
114. Market Area Total	102,217.50	100.00%	125,367,835	100.00%	1,226.48

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,610.39	12.58%	3,850,330	12.90%	1,475.00
88. 1G	1,863.72	8.98%	2,749,090	9.21%	1,475.06
89. 2G1	3,146.54	15.17%	4,562,710	15.29%	1,450.07
90. 2G	12,454.56	60.04%	17,747,910	59.48%	1,425.01
91. 3G1	274.93	1.33%	384,900	1.29%	1,399.99
92. 3G	374.36	1.80%	514,750	1.73%	1,375.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.44	0.10%	27,600	0.09%	1,350.29
95. Total	20,744.94	100.00%	29,837,290	100.00%	1,438.29
CRP					
96. 1C1	53.92	4.47%	150,990	4.47%	2,800.26
97. 1C	87.08	7.22%	243,830	7.22%	2,800.07
98. 2C1	258.06	21.39%	722,550	21.39%	2,799.93
99. 2C	718.07	59.53%	2,010,585	59.53%	2,799.98
100. 3C1	34.74	2.88%	97,275	2.88%	2,800.09
101. 3C	54.30	4.50%	152,040	4.50%	2,800.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,206.17	100.00%	3,377,270	100.00%	2,800.00
Timber					
105. 1T1	888.17	21.38%	444,085	21.38%	500.00
106. 1T	988.90	23.80%	494,450	23.80%	500.00
107. 2T1	354.08	8.52%	177,040	8.52%	500.00
108. 2T	1,794.34	43.19%	897,170	43.19%	500.00
109. 3T1	82.34	1.98%	41,170	1.98%	500.00
110. 3T	43.58	1.05%	21,790	1.05%	500.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.10	0.07%	1,550	0.07%	500.00
113. Total	4,154.51	100.00%	2,077,255	100.00%	500.00
<hr/>					
Grass Total	20,744.94	79.47%	29,837,290	84.54%	1,438.29
CRP Total	1,206.17	4.62%	3,377,270	9.57%	2,800.00
Timber Total	4,154.51	15.91%	2,077,255	5.89%	500.00
<hr/>					
114. Market Area Total	26,105.62	100.00%	35,291,815	100.00%	1,351.89

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

02 Antelope

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	190,434,065	222,437,670	32,003,605	16.81%	5,225,775	14.06%
02. Recreational	5,590,360	6,086,490	496,130	8.87%	303,970	3.44%
03. Ag-Homesite Land, Ag-Res Dwelling	86,375,175	109,953,440	23,578,265	27.30%	206,060	27.06%
04. Total Residential (sum lines 1-3)	282,399,600	338,477,600	56,078,000	19.86%	5,735,805	17.83%
05. Commercial	206,854,490	213,029,985	6,175,495	2.99%	15,969,030	-4.73%
06. Industrial	983,140	983,140	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	207,837,630	214,013,125	6,175,495	2.97%	15,969,030	-4.71%
08. Ag-Farmsite Land, Outbuildings	84,364,890	93,956,485	9,591,595	11.37%	9,298,600	0.35%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,090,835	2,118,955	28,120	1.34%		
11. Total Non-Agland (sum lines 8-10)	86,455,725	96,075,440	9,619,715	11.13%	9,298,600	0.37%
12. Irrigated	1,371,622,250	1,384,601,580	12,979,330	0.95%		
13. Dryland	227,982,805	230,935,065	2,952,260	1.29%		
14. Grassland	143,625,770	160,659,650	17,033,880	11.86%		
15. Wasteland	842,625	843,645	1,020	0.12%		
16. Other Agland	6,440,715	6,600,915	160,200	2.49%		
17. Total Agricultural Land	1,750,514,165	1,783,640,855	33,126,690	1.89%		
18. Total Value of all Real Property (Locally Assessed)	2,327,207,120	2,432,207,020	104,999,900	4.51%	31,003,435	3.18%

2022 Assessment Survey for Antelope County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$143,600
7.	Adopted budget, or granted budget if different from above:
	\$143,600
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$25,956 it is a separate levied fund.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,485 (GIS)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,900
12.	Amount of last year's assessor's budget not used:
	\$9,852

B. Computer, Automation Information and GIS

1.	Administrative software:
	Converted to MIPS 4/1/2020
2.	CAMA software:
	Converted to MIPS 4/1/2020
3.	Personal Property software:
	Converted to MIPS 4/1/2020
4.	Are cadastral maps currently being used?
	No, the county utilizes GIS
5.	If so, who maintains the Cadastral Maps?
	NA
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	https://antelope.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques are flown every six years
10.	When was the aerial imagery last updated?
	Fall of 2020 but have not been delivered to Assessor as of April 2021

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2022 Residential Assessment Survey for Antelope County

1.	Valuation data collection done by:																						
	Staff																						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																						
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	Cost and Market																						
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																						
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																						
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																						
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																						

6.	Describe the methodology used to determine the residential lot values?																																																											
	Sale price, square foot and feet per units. Also reviewed surrounding counties with similar size towns for lot value comparisons.																																																											
7.	How are rural residential site values developed?																																																											
	Rural residential site values are developed based on sales and through local market information																																																											
8.	Are there form 191 applications on file?																																																											
	No																																																											
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	All lots are treated the same, currently there is no difference.																																																											
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2022 Commercial Assessment Survey for Antelope County

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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Sales approach and cost approach as needed to verify value.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.																		
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5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Sales comparison																		

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	06/17	2018	2018
	5	2018	06/17	2018	2018
	10	2018	06/17	2018	2018
	15	2018	06/17	2018	2018
	20	2018	06/17	2018	2018
	25	2018	06/17	2018	2018
	30	2018	06/17	2018	2018
	35	2018	06/17	2018	2018
none					

2022 Agricultural Assessment Survey for Antelope County

1.	Valuation data collection done by:									
	Staff									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area generally includes lands in the county located north of the Elkhorn River and the southwesterly portion of the county. The northern portion is characterized by moderately to steeply sloping soils. The middle and southern portion has deep, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area includes the southeasterly portion of the county. Deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils, hilly-rolling hills, and good crop production area.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area generally includes lands in the county located north of the Elkhorn River and the southwesterly portion of the county. The northern portion is characterized by moderately to steeply sloping soils. The middle and southern portion has deep, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.	2021	3	This market area includes the southeasterly portion of the county. Deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils, hilly-rolling hills, and good crop production area.	2021
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	Land use was updated using the 2020 GIS imagery.									
3.	Describe the process used to determine and monitor market areas.									
	Geological characteristics, soil capabilities and market area sales.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Currently feedlots are valued less than dry land and more than grass at \$3,000/acre. This has been in place from a couple assessors ago.									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	No.									

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

Antelope County 3 Year Plan of Assessment 2022-2024 July 31, 2021

Introduction

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

General Description of the Value Base of Antelope County

Real Property

As reported in the 2021 Antelope County Abstract for Real Property filed by Assessor on March 19, 2021, Antelope County has a total count of:

Total Parcel Count: 7,664

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

Total Real Property Value (excluding centrally assessed): \$2,326,085,291

Personal Property

As reported on the Personal Property County Abstract of Assessment Report calculated on July 9, 2021 by the Assessor, the county has:

Total Personal Property Returns: 1,489

The total taxable value as reported by the Assessor on the Personal Property County Abstract of Assessment is \$109,793,781. Commercial returns accounted for 415, with agricultural returns accounting for 1,074 returns.

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

Staff/Training

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

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

Public Relations

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

Functions Performed

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

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

ESRI Arc-GIS

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

Policy & Procedure Manual

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

Property Record Cards

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

Homestead Exemptions

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

Personal Property

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

Centrally Assessed/Railroad Property

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

Permissive Exemptions

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

Levies

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

County Board of Equalization/TERC Appeals

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

Pick-Up Work

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

Real Property Assessment Requirements

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

2022-2024 – Residential

All acreages and rural residential will be reviewed during 2021 as part of the 6 year review. All changes will be implemented for 2022. GWorks was contracted to fly Antelope County to take new oblique photos to assist with this process. The new oblique photos were taken in the winter of 2020, and delivered in March 2021. Oblique photos of each property are reviewed looking to see any changes to property. New additions to property or any changes is followed up by a physical onsite inspection of the property. In 2023, the cities of Elgin and Neligh residential will be reviewed. The remainder of the villages will be completed the following year.

2021-2024 Commercial

Building permits, pickup work, and sale review will continue to be reviewed by Assessor. In 2023, we plan on starting in Neligh and then followed by Elgin, Tilden, Clearwater, Orchard, Brunswick, and Royal.

2022-2024 Agricultural

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. With the completion of the new 2020 imagery, all land use will be reviewed in 2021-2022 to ensure all is correct for assessment. A review of the market areas will be done to ensure accuracy and to determine if any changes need to be made to values. Flooded crop ground will continue to be monitored every year, to monitor if water is draining or if continues to be to hold water. In 2022, a review of all intensive use within the county will be done. The focus is primarily on feedlots and livestock confinements. For assessment year, 2022 - 2023, all farm sites and rural improvements will be reviewed and inspected. All farm sites and rural buildings are being reviewed and inspected for the 2022 assessment.

Conclusion

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

Kelly E. Mueller-Oltjenbruns
Antelope County Assessor