

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ANTELOPE COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Antelope County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Antelope County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kelly Mueller-Oltjenbruns, Antelope County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

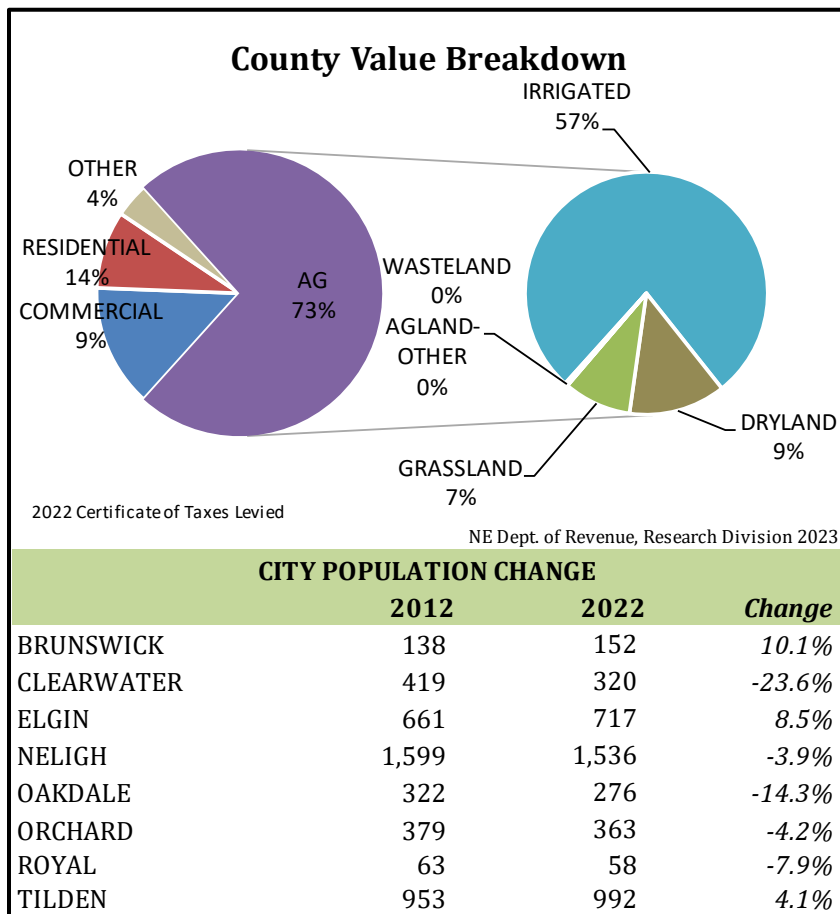
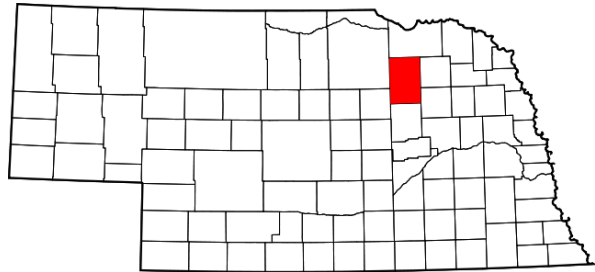
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 857 square miles, Antelope County has 6,279 residents, per the Census Bureau Quick Facts for 2021, a slight decline from the 2020 U.S. Census. Reports indicate that 74% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$104,892 (2022 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 222 employer establishments with total employment of 1541, for a 3% 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).

# 2023 Residential Correlation for Antelope County

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## *Assessment Actions*

For the residential class, Royal, Orchard, and Clearwater were physically inspected. Lot values were increased in Neligh, Elgin, and Clearwater. There was a complete revaluation on houses with effective age greater than 15 in Tilden. Pick-up work and general maintenance were completed for the entire residential class.

## *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 review of sales qualifications indicated that the county qualifies sales at a rate lower than the state average residential sales. There were a considerable amount of family and partial interest sales. After reviewing the disqualified sales, it has been determined that all arm's-length transactions available were used.

There are eight valuation groups in Antelope County. Valuation Group 1 consists of Neligh and Elgin with each of the other towns and the rural each having its own valuation group. Half of the valuation groups have a sufficient number of sales for analysis and the other half have economic and market differences to support separate valuation groups. The county assessor is current on the six-year inspection and review cycle. Inspection dates range from 2018 to 2023. The lot value study is dated 2018 through 2023. Costing and depreciation tables are both 2019. The Antelope County Assessor has a written methodology on file.

## *Description of Analysis*

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

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

## 2023 Residential Correlation for Antelope County

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The statistical profile for the residential class consists of 138 sales, dispersed among all the valuation groups. Two of the measures of central tendency are within the acceptable range, while the mean, COD and PRD are trending high. Four of the valuation groups have enough sales for statistical analysis. All but Valuation Group 15, with only one sale, have medians within the acceptable range.

Further analysis of the overall statistics shows the removal of three extreme low dollar outlier ratios will cause all measures of central tendency and qualitative measures to fall within the acceptable range.

Analysis of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 12% to the residential class excluding growth, which correlates with the changes in the sales file and the reported assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are therefore equalized. Residential property is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	75	99.70	111.46	100.17	25.84	111.27
5	7	94.32	88.36	87.61	10.50	100.86
10	9	98.25	134.44	105.65	50.54	127.25
15	1	87.12	87.12	87.12	00.00	100.00
20	7	93.92	101.86	95.34	22.99	106.84
25	13	98.50	98.43	87.30	22.99	112.75
30	14	98.12	93.76	84.97	15.79	110.34
35	12	95.97	100.35	94.41	22.20	106.29
____ALL____	138	97.74	107.14	96.60	25.12	110.91

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Antelope County is 98%.

# 2023 Commercial Correlation for Antelope County

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## *Assessment Actions*

For the commercial class, only pick-up work and general maintenance was 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 sales qualification review indicates that a lower percent of sales is used compared to the statewide average. There are a high number of family and substantially changed sales and after reviewing the disqualified sales it was determined that all available arm's-length sales were used for measurement purposes.

There are eight commercial valuation groupings in Antelope County. Each town has its own valuation group except Royal, which is combined with the rural commercial properties.

The six-year inspection and review cycle is current. The entire commercial class was inspected, and a lot study completed in 2018. Commercial costing is dated 2017 and depreciation is dated 2018. The county assessor will be encouraged to update the costing and depreciation tables.

## *Description of Analysis*

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

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

Examination of the commercial statistical profile indicates there are 19 qualified sales during the current study period. Only one measure of central tendency is within the acceptable range, and

## 2023 Commercial Correlation for Antelope County

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the PRD and COD are both high. Further analysis of the statistics shows four outlier sales are impacting the overall statistics. One parcel sold twice during this three-year study period and although the value did not change the sale price doubled.

While all eight valuation groups contain sales, only Valuation Group 1 has enough sales for an analysis. Valuation Group 1 indicates two measures of central tendency in the range, with 10 sales and the COD is acceptable at 13.

A review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows a small change in value that is consistent with the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

The review of assessment practices in Antelope County determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	99.67	92.01	64.07	13.42	143.61
5	1	53.18	53.18	53.18	00.00	100.00
10	1	112.40	112.40	112.40	00.00	100.00
15	1	319.67	319.67	319.67	00.00	100.00
20	1	91.26	91.26	91.26	00.00	100.00
30	3	112.68	152.49	131.29	38.05	116.15
35	2	55.81	55.81	75.55	65.72	73.87
____ALL____	19	99.84	108.72	69.15	35.19	157.22

### *Level of Value*

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

# 2023 Agricultural Correlation for Antelope County

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## *Assessment Actions*

In Market Area 1, irrigated land increased approximately 10%, dryland increased approximately 1% and grassland decreased approximately 7%. Market Area 3 irrigated land increased approximately 1%, dryland increased approximately 3% and grassland remained the same. Farm home sites increased to \$20,000. Pick-up work and general maintenance were completed for the agricultural class.

## *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 sales usability rate within Antelope County is slightly below the statewide average percent of sales used in the agricultural class. After a review of qualified and non-qualified sales it has been determined that all arm's-length sales were used.

The Antelope County Assessor has two market areas for the agricultural class. Geological characteristics, soil capabilities and market area sales are used to determine the market areas. Land use was reviewed in 2021. The six-year inspection and review cycle is current. Inspections are dated 2021 and 2022. Depreciation and costing tables are dated 2019 for the agricultural improvements. The farm home site and farm site values are valued like rural residential home sites.

## *Description of Analysis*

The statistical sample for the agricultural class includes 61 qualified sales. The three measures of central tendency and the COD are all within the acceptable range. There are two market area each with sufficient sales samples and medians within the acceptable range.

The 80% Majority Land Use (MLU) shows that only the irrigated subclass has a sufficient sample of sales, and the median is within the acceptable range. Dryland and grassland have insufficient sales for measurement. When reviewing the irrigated land, dryland and grassland in all market areas compared to the surrounding counties indicates that the agricultural land values used in Antelope County are comparable with surrounding counties.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

## *Equalization and Quality of Assessment*

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

## 2023 Agricultural Correlation for Antelope County

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Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Antelope County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	34	69.85	74.58	70.91	15.26	105.18
1	25	70.03	76.08	71.47	17.41	106.45
3	9	69.66	70.43	69.23	09.13	101.73
<u>Dry</u>						
County	6	69.21	70.58	69.12	13.67	102.11
1	5	71.52	72.51	72.65	12.91	99.81
3	1	60.94	60.94	60.94	00.00	100.00
<u>Grass</u>						
County	8	53.73	60.95	54.05	29.02	112.77
1	8	53.73	60.95	54.05	29.02	112.77
<u>ALL</u>						
	61	69.66	72.96	73.69	18.88	99.01

### *Level of Value*

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

## 2023 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
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Antelope County

### Residential Real Property - Current

Number of Sales	138	Median	97.74
Total Sales Price	\$15,034,241	Mean	107.14
Total Adj. Sales Price	\$15,034,241	Wgt. Mean	96.60
Total Assessed Value	\$14,522,750	Average Assessed Value of the Base	\$83,243
Avg. Adj. Sales Price	\$108,944	Avg. Assessed Value	\$105,237

### Confidence Interval - Current

95% Median C.I	94.77 to 102.94
95% Wgt. Mean C.I	92.19 to 101.01
95% Mean C.I	95.93 to 118.35
% of Value of the Class of all Real Property Value in the County	10.24
% of Records Sold in the Study Period	4.35
% of Value Sold in the Study Period	5.50

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	140	96	96.31
2021	144	97	97.12
2020	171	95	95.19
2019	159	96	96.24

## 2023 Commission Summary for Antelope County

### Commercial Real Property - Current

Number of Sales	19	Median	99.84
Total Sales Price	\$1,903,000	Mean	108.72
Total Adj. Sales Price	\$1,903,000	Wgt. Mean	69.15
Total Assessed Value	\$1,315,900	Average Assessed Value of the Base	\$368,493
Avg. Adj. Sales Price	\$100,158	Avg. Assessed Value	\$69,258

### Confidence Interval - Current

95% Median C.I	91.26 to 112.40
95% Wgt. Mean C.I	31.34 to 106.96
95% Mean C.I	76.53 to 140.91
% of Value of the Class of all Real Property Value in the County	8.56
% of Records Sold in the Study Period	3.17
% of Value Sold in the Study Period	0.60

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	17	100	99.84
2021	23	100	99.69
2020	21	100	97.34
2019	23	100	97.44

**02 Antelope  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 138  
 Total Sales Price : 15,034,241  
 Total Adj. Sales Price : 15,034,241  
 Total Assessed Value : 14,522,750  
 Avg. Adj. Sales Price : 108,944  
 Avg. Assessed Value : 105,237

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 107  
 COD : 25.12  
 PRD : 110.91

COV : 62.72  
 STD : 67.20  
 Avg. Abs. Dev : 24.55  
 MAX Sales Ratio : 812.50  
 MIN Sales Ratio : 34.97

95% Median C.I. : 94.77 to 102.94  
 95% Wgt. Mean C.I. : 92.19 to 101.01  
 95% Mean C.I. : 95.93 to 118.35

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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-20 To 31-DEC-20	20	104.76	108.81	103.48	18.14	105.15	63.01	172.51	94.80 to 120.44	119,881	124,055	
01-JAN-21 To 31-MAR-21	11	97.54	105.24	97.51	17.74	107.93	78.68	153.85	81.56 to 136.64	97,036	94,621	
01-APR-21 To 30-JUN-21	23	106.77	107.03	109.29	18.51	97.93	63.76	240.39	88.61 to 112.30	94,891	103,707	
01-JUL-21 To 30-SEP-21	14	103.58	105.66	102.68	09.08	102.90	88.45	121.71	91.45 to 116.35	114,571	117,647	
01-OCT-21 To 31-DEC-21	15	90.88	96.24	92.45	19.28	104.10	58.52	174.50	78.95 to 105.16	83,580	77,269	
01-JAN-22 To 31-MAR-22	14	102.80	109.73	97.77	22.15	112.23	50.83	184.48	88.52 to 145.21	106,429	104,051	
01-APR-22 To 30-JUN-22	17	84.86	83.53	85.80	18.70	97.35	34.97	115.50	62.92 to 98.94	144,782	124,223	
01-JUL-22 To 30-SEP-22	24	96.11	129.60	86.94	53.79	149.07	52.71	812.50	81.65 to 102.47	107,405	93,373	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	68	104.41	106.98	104.17	16.45	102.70	63.01	240.39	96.71 to 112.26	106,640	111,092	
01-OCT-21 To 30-SEP-22	70	94.12	107.29	89.54	32.41	119.82	34.97	812.50	89.02 to 98.50	111,182	99,550	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	63	100.38	103.84	102.04	17.36	101.76	58.52	240.39	94.35 to 107.69	96,946	98,924	
<u>ALL</u>	138	97.74	107.14	96.60	25.12	110.91	34.97	812.50	94.77 to 102.94	108,944	105,237	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	75	99.70	111.46	100.17	25.84	111.27	51.45	812.50	95.65 to 107.69	119,366	119,569	
5	7	94.32	88.36	87.61	10.50	100.86	52.71	100.25	52.71 to 100.25	140,057	122,708	
10	9	96.25	134.44	105.65	50.54	127.25	78.75	240.39	78.95 to 234.50	38,056	40,206	
15	1	87.12	87.12	87.12	00.00	100.00	87.12	87.12	N/A	55,000	47,915	
20	7	93.92	101.86	95.34	22.99	106.84	68.61	174.50	68.61 to 174.50	38,602	36,804	
25	13	98.50	98.43	87.30	22.99	112.75	34.97	161.09	78.68 to 122.68	65,562	57,233	
30	14	98.12	93.76	84.97	15.79	110.34	50.83	135.36	71.87 to 105.53	73,000	62,031	
35	12	95.97	100.35	94.41	22.20	106.29	63.01	172.51	78.54 to 117.09	213,283	201,359	
<u>ALL</u>	138	97.74	107.14	96.60	25.12	110.91	34.97	812.50	94.77 to 102.94	108,944	105,237	

**02 Antelope  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 138  
 Total Sales Price : 15,034,241  
 Total Adj. Sales Price : 15,034,241  
 Total Assessed Value : 14,522,750  
 Avg. Adj. Sales Price : 108,944  
 Avg. Assessed Value : 105,237

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 107  
 COD : 25.12  
 PRD : 110.91

COV : 62.72  
 STD : 67.20  
 Avg. Abs. Dev : 24.55  
 MAX Sales Ratio : 812.50  
 MIN Sales Ratio : 34.97

95% Median C.I. : 94.77 to 102.94  
 95% Wgt. Mean C.I. : 92.19 to 101.01  
 95% Mean C.I. : 95.93 to 118.35

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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	138	97.74	107.14	96.60	25.12	110.91	34.97	812.50	94.77 to 102.94	108,944	105,237
06											
07											
<u>ALL</u>	138	97.74	107.14	96.60	25.12	110.91	34.97	812.50	94.77 to 102.94	108,944	105,237

**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	445.63	445.63	323.33	82.33	137.83	78.75	812.50	N/A	3,000	9,700
Less Than 15,000	6	194.18	269.37	194.43	82.27	138.54	78.75	812.50	78.75 to 812.50	6,667	12,962
Less Than 30,000	13	153.85	194.76	145.68	61.85	133.69	68.61	812.50	96.25 to 234.50	14,709	21,428
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	136	97.74	102.16	96.51	19.96	105.85	34.97	240.39	94.80 to 102.47	110,502	106,642
Greater Than 14,999	132	97.38	99.76	96.34	18.02	103.55	34.97	184.48	94.35 to 102.09	113,593	109,432
Greater Than 29,999	125	96.57	98.02	95.97	16.75	102.14	34.97	172.51	93.92 to 100.38	118,744	113,954
<u>Incremental Ranges</u>											
0 TO 4,999	2	445.63	445.63	323.33	82.33	137.83	78.75	812.50	N/A	3,000	9,700
5,000 TO 14,999	4	194.18	181.25	171.68	28.94	105.57	96.25	240.39	N/A	8,500	14,593
15,000 TO 29,999	7	126.50	130.80	132.78	28.36	98.51	68.61	184.48	68.61 to 184.48	21,602	28,684
30,000 TO 59,999	32	100.52	101.88	102.03	15.54	99.85	51.45	140.32	89.58 to 113.68	44,966	45,881
60,000 TO 99,999	31	102.94	105.77	105.27	17.60	100.47	58.52	172.51	94.77 to 114.81	77,461	81,543
100,000 TO 149,999	26	93.41	88.33	87.92	15.48	100.47	34.97	121.71	88.00 to 98.94	124,554	109,502
150,000 TO 249,999	29	94.32	94.15	94.73	15.38	99.39	50.83	144.16	81.66 to 104.99	194,772	184,511
250,000 TO 499,999	7	95.71	98.12	96.90	15.38	101.26	73.98	120.44	73.98 to 120.44	302,286	292,902
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	138	97.74	107.14	96.60	25.12	110.91	34.97	812.50	94.77 to 102.94	108,944	105,237

**02 Antelope**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 19  
Total Sales Price : 1,903,000  
Total Adj. Sales Price : 1,903,000  
Total Assessed Value : 1,315,900  
Avg. Adj. Sales Price : 100,158  
Avg. Assessed Value : 69,258

MEDIAN : 100  
WGT. MEAN : 69  
MEAN : 109  
COD : 35.19  
PRD : 157.22

COV : 61.43  
STD : 66.79  
Avg. Abs. Dev : 35.13  
MAX Sales Ratio : 319.67  
MIN Sales Ratio : 19.13

95% Median C.I. : 91.26 to 112.40  
95% Wgt. Mean C.I. : 31.34 to 106.96  
95% Mean C.I. : 76.53 to 140.91

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-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	110.65	110.65	112.93	02.32	97.98	108.08	113.21	N/A	178,500	201,573
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
01-OCT-21 To 31-DEC-21	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320
01-JAN-22 To 31-MAR-22	2	75.91	75.91	43.39	48.45	174.95	39.13	112.68	N/A	517,500	224,568
01-APR-22 To 30-JUN-22	1	103.39	103.39	103.39	00.00	100.00	103.39	103.39	N/A	74,000	76,510
01-JUL-22 To 30-SEP-22	3	60.24	116.71	83.53	101.54	139.72	53.18	236.70	N/A	33,333	27,843
<u>Study Yrs</u>											
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	89.81	102.95	19.40	87.24	19.13	113.21	19.13 to 113.21	87,833	90,424
01-OCT-21 To 30-SEP-22	7	91.26	99.51	52.47	47.00	189.65	39.13	236.70	39.13 to 236.70	182,000	95,499
<u>Calendar Yrs</u>											
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
01-JAN-21 To 31-DEC-21	5	97.88	100.58	106.00	07.67	94.89	91.26	113.21	N/A	108,400	114,903
<u>ALL</u>	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	99.67	92.01	64.07	13.42	143.61	39.13	113.21	60.24 to 108.05	156,400	100,211
5	1	53.18	53.18	53.18	00.00	100.00	53.18	53.18	N/A	45,000	23,930
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
20	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320
30	3	112.68	152.49	131.29	38.05	116.15	108.08	236.70	N/A	31,667	41,575
35	2	55.81	55.81	75.55	65.72	73.87	19.13	92.48	N/A	65,000	49,108
<u>ALL</u>	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258

**02 Antelope  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 19  
 Total Sales Price : 1,903,000  
 Total Adj. Sales Price : 1,903,000  
 Total Assessed Value : 1,315,900  
 Avg. Adj. Sales Price : 100,158  
 Avg. Assessed Value : 69,258

MEDIAN : 100  
 WGT. MEAN : 69  
 MEAN : 109  
 COD : 35.19  
 PRD : 157.22

COV : 61.43  
 STD : 66.79  
 Avg. Abs. Dev : 35.13  
 MAX Sales Ratio : 319.67  
 MIN Sales Ratio : 19.13

95% Median C.I. : 91.26 to 112.40  
 95% Wgt. Mean C.I. : 31.34 to 106.96  
 95% Mean C.I. : 76.53 to 140.91

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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	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258
04											
<u>ALL</u>	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258

**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	9	108.05	142.73	118.53	38.79	120.42	97.88	319.67	99.50 to 236.70	16,333	19,360
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	99.50	96.09	68.89	25.70	139.48	19.13	236.70	60.24 to 108.08	111,706	76,959
Greater Than 14,999	17	99.50	96.09	68.89	25.70	139.48	19.13	236.70	60.24 to 108.08	111,706	76,959
Greater Than 29,999	10	91.87	78.11	65.01	27.78	120.15	19.13	113.21	39.13 to 112.68	175,600	114,166
<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	7	102.43	121.78	116.53	21.70	104.51	97.88	236.70	97.88 to 236.70	20,429	23,805
30,000 TO 59,999	4	56.71	57.24	57.03	37.19	100.37	19.13	96.42	N/A	36,250	20,673
60,000 TO 99,999	3	103.39	102.44	102.23	06.91	100.21	91.26	112.68	N/A	66,333	67,812
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											
250,000 TO 499,999	1	113.21	113.21	113.21	00.00	100.00	113.21	113.21	N/A	337,000	381,530
500,000 TO 999,999	1	39.13	39.13	39.13	00.00	100.00	39.13	39.13	N/A	975,000	381,530
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>	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258

**02 Antelope  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 19  
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 Total Assessed Value : 1,315,900  
 Avg. Adj. Sales Price : 100,158  
 Avg. Assessed Value : 69,258

MEDIAN : 100  
 WGT. MEAN : 69  
 MEAN : 109  
 COD : 35.19  
 PRD : 157.22

COV : 61.43  
 STD : 66.79  
 Avg. Abs. Dev : 35.13  
 MAX Sales Ratio : 319.67  
 MIN Sales Ratio : 19.13

95% Median C.I. : 91.26 to 112.40  
 95% Wgt. Mean C.I. : 31.34 to 106.96  
 95% Mean C.I. : 76.53 to 140.91

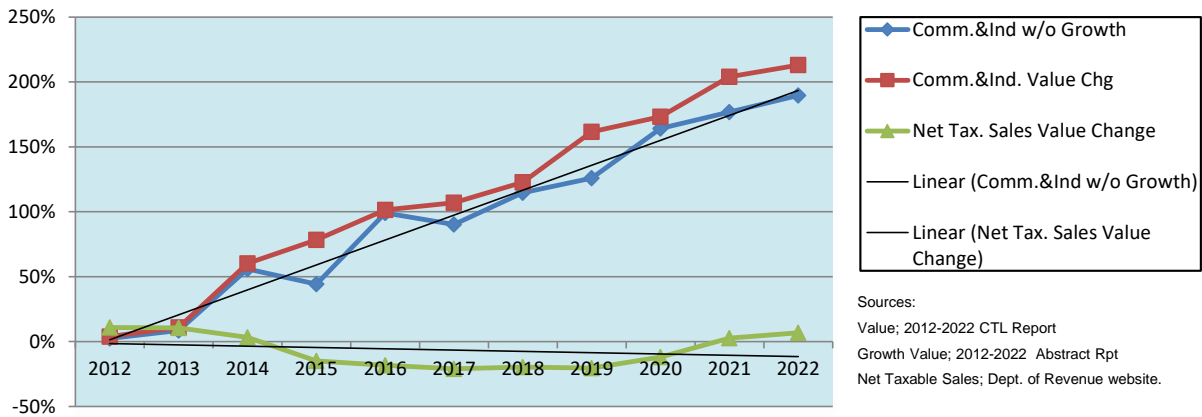
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	81.82	81.82	88.25	26.37	92.71	60.24	103.39	N/A	57,000	50,303
326	1	319.67	319.67	319.67	00.00	100.00	319.67	319.67	N/A	1,500	4,795
344	4	98.13	89.38	82.86	14.86	107.87	53.18	108.08	N/A	30,000	24,858
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
391	1	91.26	91.26	91.26	00.00	100.00	91.26	91.26	N/A	65,000	59,320
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	113.21	113.21	113.21	00.00	100.00	113.21	113.21	N/A	337,000	381,530
470	1	112.68	112.68	112.68	00.00	100.00	112.68	112.68	N/A	60,000	67,605
494	1	39.13	39.13	39.13	00.00	100.00	39.13	39.13	N/A	975,000	381,530
532	2	100.97	100.97	100.86	01.46	100.11	99.50	102.43	N/A	21,500	21,685
999	1	236.70	236.70	236.70	00.00	100.00	236.70	236.70	N/A	15,000	35,505
<u>ALL</u>	19	99.84	108.72	69.15	35.19	157.22	19.13	319.67	91.26 to 112.40	100,158	69,258



### 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%
2022	\$ 214,013,125	\$ 15,969,030	7.46%	\$ 198,044,095	-4.71%	\$ 46,678,567	3.95%
<b>Ann %chg</b>	<b>11.66%</b>			<b>Average</b>	<b>4.21%</b>	<b>-0.38%</b>	<b>1.00%</b>

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%
2022	189.66%	213.01%	6.74%

County Number	2
County Name	Antelope

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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 61  
 Total Sales Price : 54,469,186  
 Total Adj. Sales Price : 54,469,186  
 Total Assessed Value : 40,136,040  
 Avg. Adj. Sales Price : 892,937  
 Avg. Assessed Value : 657,968

MEDIAN : 70  
 WGT. MEAN : 74  
 MEAN : 73  
 COD : 18.88  
 PRD : 99.01

COV : 25.11  
 STD : 18.32  
 Avg. Abs. Dev : 13.15  
 MAX Sales Ratio : 122.98  
 MIN Sales Ratio : 38.41

95% Median C.I. : 66.78 to 72.63  
 95% Wgt. Mean C.I. : 66.24 to 81.13  
 95% Mean C.I. : 68.36 to 77.56

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	9	83.75	81.85	81.66	14.99	100.23	46.11	112.33	70.40 to 92.95	653,624	533,735	
01-JAN-20 To 31-MAR-20	4	70.89	74.01	70.67	08.20	104.73	66.88	87.37	N/A	827,193	584,569	
01-APR-20 To 30-JUN-20	3	69.55	67.67	66.39	05.65	101.93	60.84	72.63	N/A	970,537	644,385	
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20	7	72.21	83.57	95.53	29.32	87.48	46.79	122.98	46.79 to 122.98	1,146,811	1,095,596	
01-JAN-21 To 31-MAR-21	11	67.32	71.01	69.87	14.32	101.63	49.41	109.05	60.51 to 82.09	889,755	621,715	
01-APR-21 To 30-JUN-21	7	66.89	75.59	77.07	18.94	98.08	58.05	103.42	58.05 to 103.42	604,792	466,122	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	5	59.95	57.88	62.28	17.41	92.94	38.41	74.03	N/A	1,363,646	849,330	
01-JAN-22 To 31-MAR-22	11	66.97	71.27	69.40	15.99	102.69	42.29	111.76	60.94 to 91.61	946,969	657,204	
01-APR-22 To 30-JUN-22	3	55.81	66.29	63.84	19.10	103.84	55.54	87.53	N/A	713,785	455,708	
01-JUL-22 To 30-SEP-22	1	47.49	47.49	47.49	00.00	100.00	47.49	47.49	N/A	941,425	447,080	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	16	72.45	77.23	74.98	15.56	103.00	46.11	112.33	69.52 to 87.69	756,437	567,190	
01-OCT-20 To 30-SEP-21	25	70.11	75.81	80.60	20.20	94.06	46.79	122.98	64.53 to 75.65	881,941	710,836	
01-OCT-21 To 30-SEP-22	20	65.82	65.99	65.41	18.06	100.89	38.41	111.76	55.81 to 70.03	1,015,883	664,505	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	14	71.87	77.43	83.81	18.48	92.39	46.79	122.98	63.96 to 91.35	1,017,718	852,900	
01-JAN-21 To 31-DEC-21	23	66.80	69.55	68.85	16.56	101.02	38.41	109.05	61.95 to 73.91	906,047	623,842	
<u>ALL</u>	61	69.66	72.96	73.69	18.88	99.01	38.41	122.98	66.78 to 72.63	892,937	657,968	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	48	70.78	73.62	74.71	19.71	98.54	38.41	122.98	66.78 to 74.30	887,325	662,894	
3	13	69.52	70.52	70.02	14.57	100.71	46.79	109.05	60.84 to 72.12	913,659	639,781	
<u>ALL</u>	61	69.66	72.96	73.69	18.88	99.01	38.41	122.98	66.78 to 72.63	892,937	657,968	

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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 61  
 Total Sales Price : 54,469,186  
 Total Adj. Sales Price : 54,469,186  
 Total Assessed Value : 40,136,040  
 Avg. Adj. Sales Price : 892,937  
 Avg. Assessed Value : 657,968

MEDIAN : 70  
 WGT. MEAN : 74  
 MEAN : 73  
 COD : 18.88  
 PRD : 99.01

COV : 25.11  
 STD : 18.32  
 Avg. Abs. Dev : 13.15  
 MAX Sales Ratio : 122.98  
 MIN Sales Ratio : 38.41

95% Median C.I. : 66.78 to 72.63  
 95% Wgt. Mean C.I. : 66.24 to 81.13  
 95% Mean C.I. : 68.36 to 77.56

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	72.36	75.83	73.81	19.72	102.74	60.51	98.11	N/A	553,635	408,614
1	1	82.09	82.09	82.09	00.00	100.00	82.09	82.09	N/A	440,000	361,205
3	3	62.62	73.75	71.75	20.01	102.79	60.51	98.11	N/A	591,513	424,417
<b>_____Dry_____</b>											
County	4	66.23	65.91	65.53	11.58	100.58	55.54	75.65	N/A	630,759	413,330
1	3	71.52	67.57	68.94	09.37	98.01	55.54	75.65	N/A	482,679	332,737
3	1	60.94	60.94	60.94	00.00	100.00	60.94	60.94	N/A	1,075,000	655,110
<b>_____Grass_____</b>											
County	6	61.23	65.19	56.99	28.61	114.39	46.11	87.69	46.11 to 87.69	345,811	197,080
1	6	61.23	65.19	56.99	28.61	114.39	46.11	87.69	46.11 to 87.69	345,811	197,080
<b>_____ALL_____</b>	<b>61</b>	<b>69.66</b>	<b>72.96</b>	<b>73.69</b>	<b>18.88</b>	<b>99.01</b>	<b>38.41</b>	<b>122.98</b>	<b>66.78 to 72.63</b>	<b>892,937</b>	<b>657,968</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	34	69.85	74.58	70.91	15.26	105.18	50.23	122.98	66.80 to 72.63	1,036,867	735,198
1	25	70.03	76.08	71.47	17.41	106.45	50.23	122.98	66.80 to 81.37	1,053,780	753,175
3	9	69.66	70.43	69.23	09.13	101.73	60.51	98.11	60.84 to 72.12	989,885	685,262
<b>_____Dry_____</b>											
County	6	69.21	70.58	69.12	13.67	102.11	55.54	92.95	55.54 to 92.95	594,627	411,033
1	5	71.52	72.51	72.65	12.91	99.81	55.54	92.95	N/A	498,553	362,217
3	1	60.94	60.94	60.94	00.00	100.00	60.94	60.94	N/A	1,075,000	655,110
<b>_____Grass_____</b>											
County	8	53.73	60.95	54.05	29.02	112.77	38.41	87.69	38.41 to 87.69	365,195	197,389
1	8	53.73	60.95	54.05	29.02	112.77	38.41	87.69	38.41 to 87.69	365,195	197,389
<b>_____ALL_____</b>	<b>61</b>	<b>69.66</b>	<b>72.96</b>	<b>73.69</b>	<b>18.88</b>	<b>99.01</b>	<b>38.41</b>	<b>122.98</b>	<b>66.78 to 72.63</b>	<b>892,937</b>	<b>657,968</b>

## Antelope County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	5,000	4,996	4,995	4,988	4,200	4,000	4,000	3,800	4,654
Knox	2	4,314	4,140	4,014	3,981	3,735	3,640	3,353	3,215	3,891
Pierce	1	5,992	5,782	5,405	5,325	5,231	4,965	4,029	3,824	5,102
Holt	1	3,600	3,600	3,500	3,500	2,693	3,400	2,328	2,151	3,264
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Antelope	3	5,753	5,650	5,458	5,450	5,300	5,272	5,267	5,275	5,411
Madison	2	6,122	5,900	5,475	5,386	5,114	5,025	4,161	3,525	5,249
Madison	1	8,025	7,644	7,153	6,792	6,375	6,175	5,045	4,225	6,147
Boone	1	5,460	5,436	5,460	5,433	4,425	5,430	5,444	5,443	5,446

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3,400	3,350	3,000	3,000	2,100	2,100	1,975	1,800	2,789
Knox	2	2,460	2,395	2,020	1,880	1,825	1,755	1,735	1,725	2,005
Pierce	1	4,900	4,750	4,475	4,265	3,705	3,590	2,500	2,185	3,983
Holt	1	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,372
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Antelope	3	4,837	4,845	4,754	4,768	4,100	4,095	4,097	3,449	4,322
Madison	2	5,622	5,296	4,743	4,639	4,098	3,821	3,213	2,623	4,480
Madison	1	6,823	6,635	6,164	5,851	5,517	5,240	4,098	3,150	5,783
Boone	1	4,450	4,418	4,450	4,123	3,686	4,425	4,422	4,421	4,421

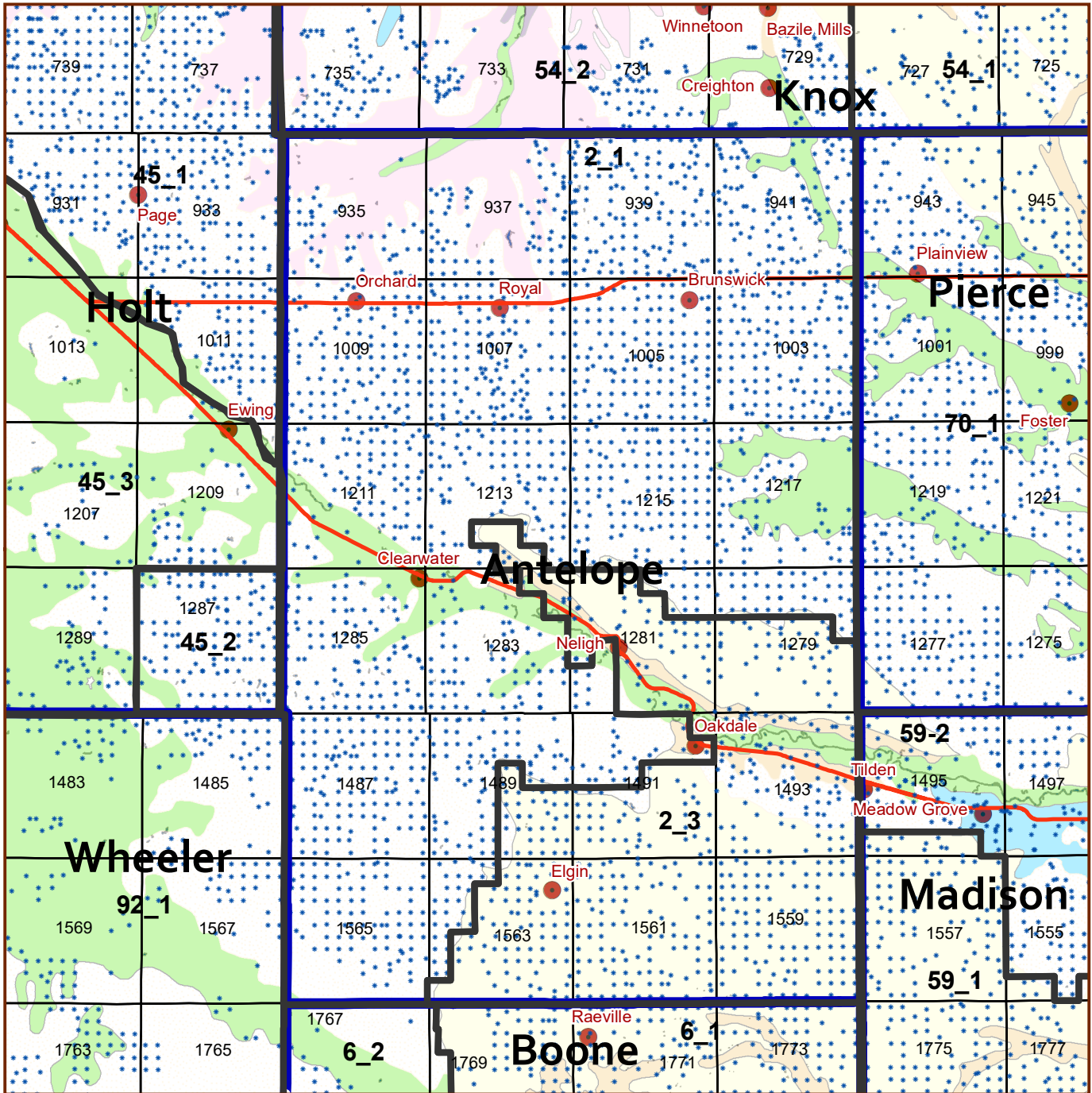
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1,175	1,175	1,175	1,150	1,150	1,150	1,125	1,125	1,163
Knox	2	1,567	1,566	1,568	1,565	1,550	1,550	1,559	1,550	1,562
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,012
Holt	1	1,335	1,511	1,432	1,295	1,170	1,091	1,070	1,116	1,279
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Wheeler	1	1,117	1,120	1,109	1,104	1,110	1,110	1,075	987	1,108
Antelope	3	1,475	1,475	1,450	1,425	1,400	1,375	n/a	1,350	1,438
Madison	2	2,109	1,969	1,871	1,800	1,607	n/a	n/a	n/a	1,971
Madison	1	2,250	2,150	2,025	1,964	1,875	n/a	n/a	n/a	2,116
Boone	1	1,786	1,781	1,782	1,795	1,272	1,422	n/a	n/a	1,781

County	Mkt Area	CRP	TIMBER	WASTE
Antelope	1	1,650	500	148
Knox	2	1,564	600	250
Pierce	1	3,558	979	150
Holt	1	1,434	500	250
Holt	3	1,445	500	250
Wheeler	1	1,737	n/a	842
Antelope	3	2,800	500	128
Madison	2	3,471	755	156
Madison	1	4,129	846	150
Boone	1	2,439	714	487

Source: 2023 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



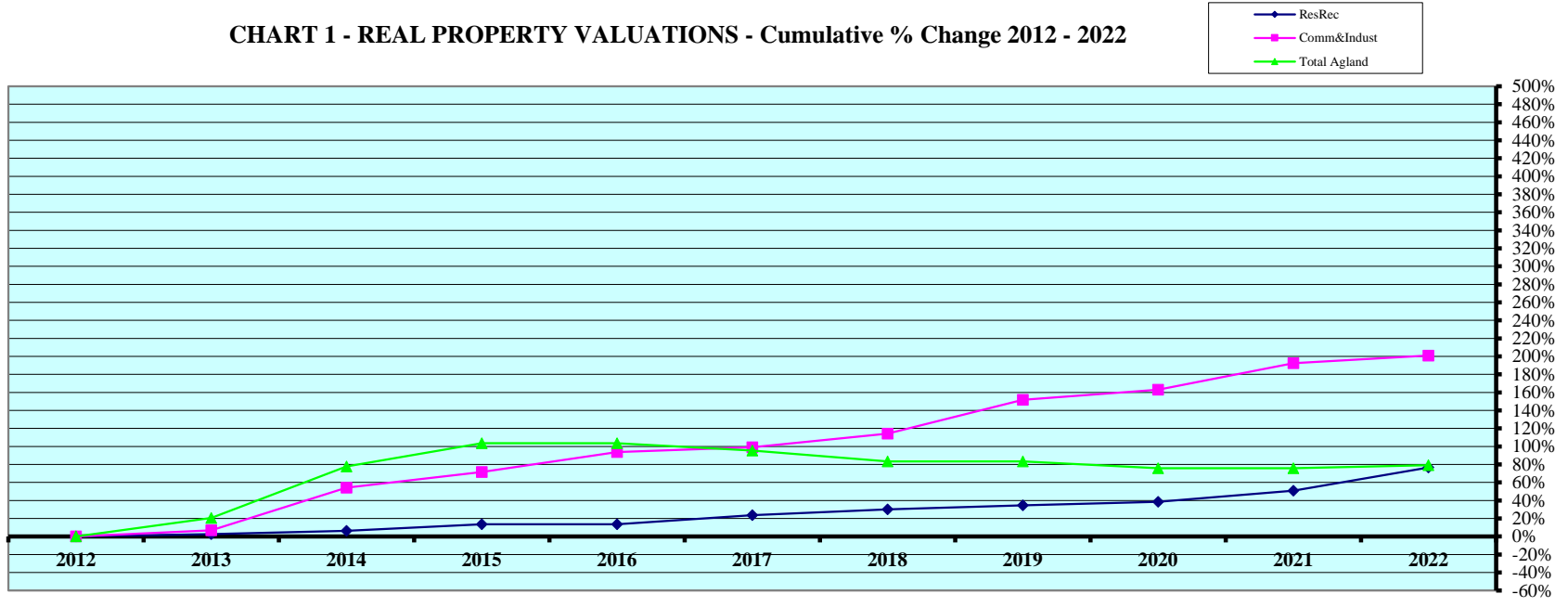
**Legend**

- 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 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	129,999,500	-	-	-	71,051,375	-	-	-	995,884,045	-	-	-
2013	133,498,055	3,498,555	2.69%	2.69%	75,867,140	4,815,765	6.78%	6.78%	1,199,941,620	204,057,575	20.49%	20.49%
2014	138,144,140	4,646,085	3.48%	6.27%	109,601,445	33,734,305	44.46%	54.26%	1,769,226,465	569,284,845	47.44%	77.65%
2015	147,564,505	9,420,365	6.82%	13.51%	121,949,000	12,347,555	11.27%	71.63%	2,027,679,200	258,452,735	14.61%	103.61%
2016	147,544,545	-19,960	-0.01%	13.50%	137,752,530	15,803,530	12.96%	93.88%	2,027,461,270	-217,930	-0.01%	103.58%
2017	160,913,870	13,369,325	9.06%	23.78%	141,481,455	3,728,925	2.71%	99.13%	1,945,170,905	-82,290,365	-4.06%	95.32%
2018	169,253,080	8,339,210	5.18%	30.20%	152,289,370	10,807,915	7.64%	114.34%	1,824,818,390	-120,352,515	-6.19%	83.24%
2019	174,800,440	5,547,360	3.28%	34.46%	178,922,370	26,633,000	17.49%	151.82%	1,826,410,905	1,592,515	0.09%	83.40%
2020	180,048,382	5,247,942	3.00%	38.50%	186,784,739	7,862,369	4.39%	162.89%	1,749,706,115	-76,704,790	-4.20%	75.69%
2021	196,024,425	15,976,043	8.87%	50.79%	207,837,630	21,052,891	11.27%	192.52%	1,750,514,165	808,050	0.05%	75.77%
2022	229,597,865	33,573,440	17.13%	76.61%	213,849,110	6,011,480	2.89%	200.98%	1,783,330,115	32,815,950	1.87%	79.07%

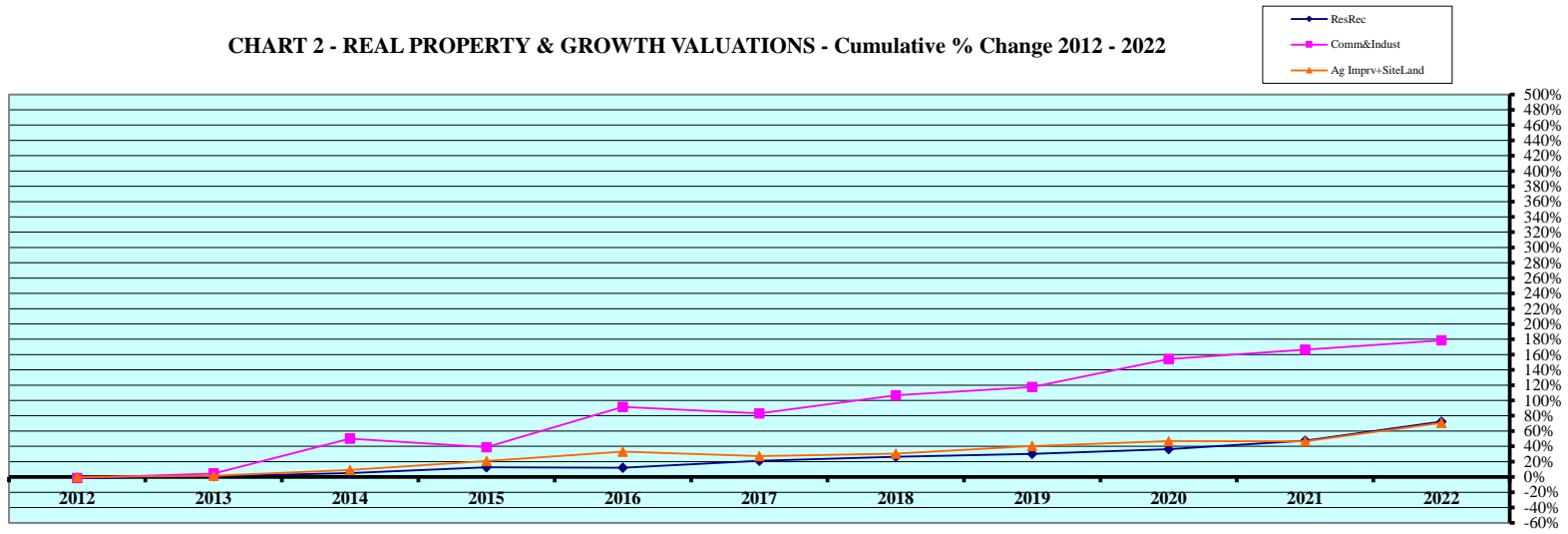
Rate Annual %chg: Residential & Recreational **5.85%** Commercial & Industrial **11.65%** Agricultural Land **6.00%**

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 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	129,999,500	1,947,083	1.50%	128,052,417	-	-1.50%	71,051,375	1,015,055	1.43%	70,036,320	-	-1.43%	
2013	133,498,055	2,331,354	1.75%	131,166,701	0.90%	0.90%	75,867,140	1,599,110	2.11%	74,268,030	4.53%	4.53%	
2014	138,144,140	1,699,590	1.23%	136,444,550	2.21%	4.96%	109,601,445	3,068,925	2.80%	106,532,520	40.42%	49.94%	
2015	147,564,505	1,063,721	0.72%	146,500,784	6.05%	12.69%	121,949,000	23,258,230	19.07%	98,690,770	-9.95%	38.90%	
2016	147,544,545	1,917,970	1.30%	145,626,575	-1.31%	12.02%	137,752,530	1,580,475	1.15%	136,172,055	11.66%	91.65%	
2017	160,913,870	3,416,605	2.12%	157,497,265	6.75%	21.15%	141,481,455	11,402,820	8.06%	130,078,635	-5.57%	83.08%	
2018	169,253,080	4,881,860	2.88%	164,371,220	2.15%	26.44%	152,289,370	5,492,075	3.61%	146,797,295	3.76%	106.61%	
2019	174,800,440	5,662,756	3.24%	169,137,684	-0.07%	30.11%	178,922,370	24,433,300	13.66%	154,489,070	1.44%	117.43%	
2020	180,048,382	2,787,819	1.55%	177,260,563	1.41%	36.35%	186,784,739	6,185,390	3.31%	180,599,349	0.94%	154.18%	
2021	196,024,425	4,316,528	2.20%	191,707,897	6.48%	47.47%	207,837,630	18,536,165	8.92%	189,301,465	1.35%	166.43%	
2022	229,597,865	5,529,745	2.41%	224,068,120	14.31%	72.36%	213,849,110	15,969,030	7.47%	197,880,080	-4.79%	178.50%	
Rate Ann%chg	5.85%			Resid & Recreat w/o growth			11.65%			C & I w/o growth			4.38%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	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
2012	57,354,465	56,712,230	114,066,695	4,639,095	4.07%	109,427,600	-	-
2013	59,615,505	61,819,360	121,434,865	5,693,009	4.69%	115,741,856	1.47%	1.47%
2014	62,475,260	66,171,100	128,646,360	4,077,721	3.17%	124,568,639	2.58%	9.21%
2015	71,993,595	68,732,730	140,726,325	3,051,383	2.17%	137,674,942	7.02%	20.70%
2016	80,505,420	74,177,280	154,682,700	2,909,895	1.88%	151,772,805	7.85%	33.06%
2017	76,032,100	73,372,655	149,404,755	4,110,235	2.75%	145,294,520	-6.07%	27.38%
2018	85,614,965	77,138,005	162,752,970	13,840,830	8.50%	148,912,140	-0.33%	30.55%
2019	85,911,515	77,338,585	163,250,100	3,126,800	1.92%	160,123,300	-1.62%	40.38%
2020	85,927,105	84,575,420	170,502,525	2,968,395	1.74%	167,534,130	2.62%	46.87%
2021	86,375,175	86,455,725	172,830,900	5,561,200	3.22%	167,269,700	-1.90%	46.64%
2022	108,941,675	95,266,620	204,208,295	9,504,660	4.65%	194,703,635	12.66%	70.69%
Rate Ann%chg	6.63%	5.32%	6.00%	Ag Imprv+Site w/o growth			2.43%	

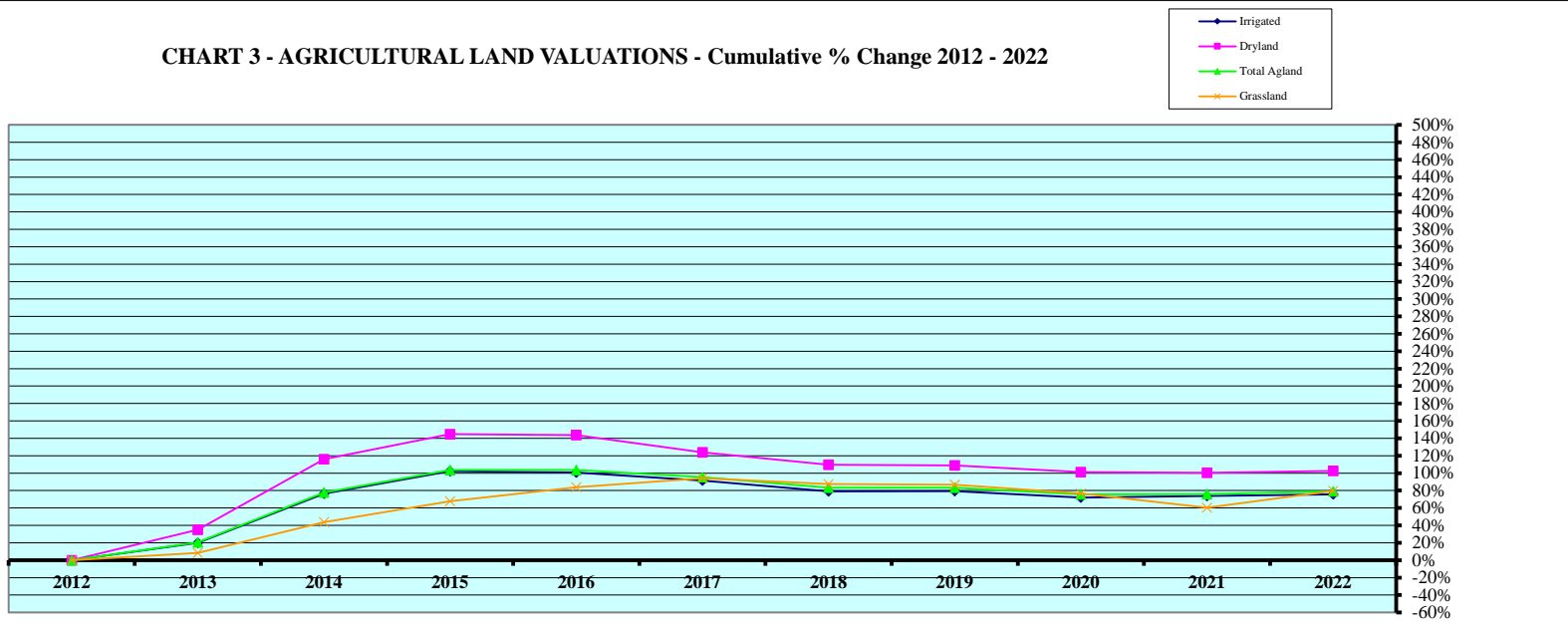
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2012 - 2022 CTL  
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.  
Prepared as of 12/29/2022

Cnty# 2  
County ANTELOPE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	788,691,415	-	-	-	113,768,950	-	-	-	89,582,305	-	-	-
2013	945,867,465	157,176,050	19.93%	19.93%	153,612,830	39,843,880	35.02%	35.02%	97,008,095	7,425,790	8.29%	8.29%
2014	1,391,084,160	445,216,695	47.07%	76.38%	245,832,205	92,219,375	60.03%	116.08%	128,859,020	31,850,925	32.83%	43.84%
2015	1,595,425,025	204,340,865	14.69%	102.29%	278,542,480	32,710,275	13.31%	144.83%	150,267,020	21,408,000	16.61%	67.74%
2016	1,582,353,705	-13,071,320	-0.82%	100.83%	277,139,740	-1,402,740	-0.50%	143.60%	164,750,990	14,483,970	9.64%	83.91%
2017	1,509,789,185	-72,564,520	-4.59%	91.43%	254,740,420	-22,399,320	-8.08%	123.91%	173,913,820	9,162,830	5.56%	94.14%
2018	1,411,772,110	-98,017,075	-6.49%	79.00%	238,570,135	-16,170,285	-6.35%	109.70%	167,901,350	-6,012,470	-3.46%	87.43%
2019	1,414,916,060	3,143,950	0.22%	79.40%	237,597,890	-972,245	-0.41%	108.84%	167,214,385	-686,965	-0.41%	86.66%
2020	1,355,638,700	-59,277,360	-4.19%	71.88%	228,812,320	-8,785,570	-3.70%	101.12%	158,339,675	-8,874,710	-5.31%	76.75%
2021	1,371,622,250	15,983,550	1.18%	73.91%	227,982,805	-829,515	-0.36%	100.39%	143,625,770	-14,713,905	-9.29%	60.33%
2022	1,384,595,595	12,973,345	0.95%	75.56%	230,362,230	2,379,425	1.04%	102.48%	160,929,925	17,304,155	12.05%	79.64%

Rate Ann.%chg: Irrigated **5.79%** Dryland **7.31%** Grassland **6.03%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	488,595	-	-	-	3,352,780	-	-	-	995,884,045	-	-	-
2013	346,315	-142,280	-29.12%	-29.12%	3,106,915	-245,865	-7.33%	-7.33%	1,199,941,620	204,057,575	20.49%	20.49%
2014	347,530	1,215	0.35%	-28.87%	3,103,550	-3,365	-0.11%	-7.43%	1,769,226,465	569,284,845	47.44%	77.65%
2015	360,295	12,765	3.67%	-26.26%	3,084,380	-19,170	-0.62%	-8.01%	2,027,679,200	258,452,735	14.61%	103.61%
2016	372,930	12,635	3.51%	-23.67%	2,843,905	-240,475	-7.80%	-15.18%	2,027,461,270	-217,930	-0.01%	103.58%
2017	687,190	314,260	84.27%	40.65%	6,040,290	3,196,385	112.39%	80.16%	1,945,170,905	-82,290,365	-4.06%	95.32%
2018	674,420	-12,770	-1.86%	38.03%	5,900,375	-139,915	-2.32%	75.98%	1,824,818,390	-120,352,515	-6.19%	83.24%
2019	673,295	-1,125	-0.17%	37.80%	6,009,275	108,900	1.85%	79.23%	1,826,410,905	1,592,515	0.09%	83.40%
2020	844,105	170,810	25.37%	72.76%	6,071,315	62,040	1.03%	81.08%	1,749,706,115	-76,704,790	-4.20%	75.69%
2021	842,625	-1,480	-0.18%	72.46%	6,440,715	369,400	6.08%	92.10%	1,750,514,165	808,050	0.05%	75.77%
2022	843,260	635	0.08%	72.59%	6,599,105	158,390	2.46%	96.82%	1,783,330,115	32,815,950	1.87%	79.07%

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

Rate Ann.%chg: Total Agric Land **6.00%**



CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	787,393,245	291,041	2,705			114,451,495	81,754	1,400			89,574,800	130,628	686		
2013	942,840,235	296,196	3,183	17.66%	17.66%	154,496,665	80,302	1,924	37.43%	37.43%	97,239,960	127,646	762	11.09%	11.09%
2014	1,392,070,100	297,900	4,673	46.80%	72.72%	246,076,135	79,076	3,112	61.75%	122.29%	128,539,130	127,483	1,008	32.36%	47.04%
2015	1,594,074,195	298,823	5,335	14.16%	97.18%	281,377,805	78,388	3,590	15.35%	156.40%	149,636,865	127,257	1,176	16.62%	71.48%
2016	1,581,060,255	300,331	5,264	-1.31%	94.59%	278,220,760	76,884	3,619	0.81%	158.49%	164,929,515	127,713	1,291	9.83%	88.33%
2017	1,515,762,980	301,893	5,021	-4.63%	85.58%	254,997,775	75,398	3,382	-6.54%	141.58%	174,353,050	127,360	1,369	6.01%	99.64%
2018	1,412,180,160	301,946	4,677	-6.85%	72.87%	238,282,640	72,559	3,284	-2.90%	134.58%	167,960,980	130,138	1,291	-5.72%	88.22%
2019	1,414,641,815	302,436	4,677	0.01%	72.89%	237,817,485	72,474	3,281	-0.08%	134.39%	167,183,410	129,675	1,289	-0.11%	88.01%
2020	1,412,985,905	303,893	4,650	-0.60%	71.86%	235,699,970	71,025	3,319	1.13%	137.05%	158,433,465	129,321	1,225	-4.97%	78.66%
2021	1,371,817,975	304,409	4,506	-3.08%	66.57%	228,048,925	70,549	3,233	-2.59%	130.90%	143,878,140	128,827	1,117	-8.84%	62.87%
2022	1,384,601,580	305,599	4,531	0.54%	67.47%	230,935,065	69,283	3,333	3.12%	138.09%	160,659,650	128,323	1,252	12.10%	82.58%

Rate Annual %chg Average Value/Acre: 5.29%

9.06%

6.21%

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
2012	484,415	4,842	100			3,088,810	6,178	500			994,992,765	514,442	1,934		
2013	393,685	3,914	101	0.53%	0.53%	2,878,965	5,758	500	0.00%	0.00%	1,197,849,510	513,815	2,331	20.53%	20.53%
2014	340,030	3,378	101	0.09%	0.62%	2,847,970	5,696	500	0.00%	0.00%	1,769,873,365	513,533	3,446	47.84%	78.19%
2015	346,665	3,444	101	-0.01%	0.61%	2,810,260	5,621	500	0.00%	0.00%	2,028,245,790	513,533	3,950	14.60%	104.21%
2016	360,730	3,584	101	0.00%	0.61%	2,837,925	5,676	500	0.00%	0.00%	2,027,409,185	514,188	3,943	-0.17%	103.86%
2017	700,345	4,060	172	71.35%	72.39%	6,095,245	6,763	901	80.26%	80.26%	1,951,909,395	515,474	3,787	-3.96%	95.78%
2018	674,235	4,068	166	-3.90%	65.68%	5,935,705	6,628	895	-0.64%	79.10%	1,825,033,720	515,338	3,541	-6.48%	83.10%
2019	668,765	4,081	164	-1.13%	63.80%	5,886,040	6,582	894	-0.13%	78.87%	1,826,197,515	515,248	3,544	0.08%	83.25%
2020	667,300	4,536	147	-10.23%	47.03%	6,071,695	6,615	918	2.63%	83.56%	1,813,858,335	515,391	3,519	-0.70%	81.96%
2021	841,905	5,923	142	-3.38%	42.07%	6,404,015	6,690	957	4.30%	91.45%	1,750,990,960	516,397	3,391	-3.65%	75.31%
2022	843,645	5,996	141	-1.01%	40.63%	6,600,915	6,790	972	1.56%	94.44%	1,783,640,855	515,990	3,457	1.95%	78.72%

2  
**ANTELOPE**

Rate Annual %chg Average Value/Acre: 5.98%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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	133,425,649	10,231,643	13,443,901	223,511,375	212,865,970	983,140	6,086,490	1,783,330,115	108,941,675	95,266,620	0	2,588,086,578
cnty sectorvalue % of total value:		5.16%	0.40%	0.52%	8.64%	8.22%	0.04%	0.24%	68.91%	4.21%	3.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
138	BRUNSWICK	1,217,045	165,516	451,910	4,287,370	8,696,770	0	0	466,385	0	2,000	0	15,286,996
2.19%	%sector of county sector	0.91%	1.62%	3.36%	1.92%	4.09%			0.03%		0.00%		0.59%
	%sector of municipality	7.96%	1.08%	2.96%	28.05%	56.89%			3.05%		0.01%		100.00%
419	CLEARWATER	740,329	147,214	18,050	11,182,185	3,954,090	0	0	0	0	0	0	16,041,868
6.66%	%sector of county sector	0.55%	1.44%	0.13%	5.00%	1.86%							0.62%
	%sector of municipality	4.61%	0.92%	0.11%	69.71%	24.65%							100.00%
661	ELGIN	1,524,673	1,037,475	142,812	33,169,815	14,794,520	0	0	22,100	0	11,105	0	50,702,500
10.50%	%sector of county sector	1.14%	10.14%	1.06%	14.84%	6.95%			0.00%		0.01%		1.96%
	%sector of municipality	3.01%	2.05%	0.28%	65.42%	29.18%			0.04%		0.02%		100.00%
1,621	NELIGH	4,601,594	418,911	80,406	56,330,425	22,305,570	508,750	0	48,315	0	0	0	84,293,971
25.75%	%sector of county sector	3.45%	4.09%	0.60%	25.20%	10.48%	51.75%		0.00%				3.26%
	%sector of municipality	5.46%	0.50%	0.10%	66.83%	26.46%	0.60%		0.06%				100.00%
322	OAKDALE	104,703	452,539	71,731	3,781,970	368,130	0	0	107,535	0	0	0	4,886,608
5.12%	%sector of county sector	0.08%	4.42%	0.53%	1.69%	0.17%			0.01%				0.19%
	%sector of municipality	2.14%	9.26%	1.47%	77.39%	7.53%			2.20%				100.00%
379	ORCHARD	2,762,046	441,006	632,164	11,057,260	7,243,250	0	0	0	0	0	0	22,135,726
6.02%	%sector of county sector	2.07%	4.31%	4.70%	4.95%	3.40%							0.86%
	%sector of municipality	12.48%	1.99%	2.86%	49.95%	32.72%							100.00%
63	ROYAL	138,645	37,937	178,588	1,186,825	297,515	0	0	15,670	56,005	14,700	0	1,925,885
1.00%	%sector of county sector	0.10%	0.37%	1.33%	0.53%	0.14%			0.00%	0.05%	0.02%		0.07%
	%sector of municipality	7.20%	1.97%	9.27%	61.62%	15.45%			0.81%	2.91%	0.76%		100.00%
953	TILDEN	1,476,271	104,316	10,815	14,421,425	1,896,050	0	0	0	0	0	0	17,908,877
15.14%	%sector of county sector	1.11%	1.02%	0.08%	6.45%	0.89%							0.69%
	%sector of municipality	8.24%	0.58%	0.06%	80.53%	10.59%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,557	Total Municipalities	12,565,307	2,804,914	1,586,476	135,417,281	59,555,897	508,751	0	660,005	56,005	27,805	0	213,182,439
72.39%	%all municip.sectors of cnty	9.42%	27.41%	11.80%	60.59%	27.98%	51.75%		0.04%	0.05%	0.03%		8.24%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

2 ANTELOPE

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,782</b>	<b>Value : 2,579,727,965</b>	<b>Growth 10,541,388</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	305	1,612,135	12	165,400	495	5,492,110	812	7,269,645	
<b>02. Res Improve Land</b>	1,837	11,002,770	11	220,000	434	8,760,000	2,282	19,982,770	
<b>03. Res Improvements</b>	1,837	141,046,690	11	1,774,210	468	87,440,045	2,316	230,260,945	
<b>04. Res Total</b>	2,142	153,661,595	23	2,159,610	963	101,692,155	3,128	257,513,360	3,704,228
<b>% of Res Total</b>	68.48	59.67	0.74	0.84	30.79	39.49	40.20	9.98	35.14
<b>05. Com UnImp Land</b>	76	401,575	7	175,085	15	363,570	98	940,230	
<b>06. Com Improve Land</b>	380	2,670,160	13	219,215	57	3,671,090	450	6,560,465	
<b>07. Com Improvements</b>	386	56,331,180	13	2,329,315	97	153,500,370	496	212,160,865	
<b>08. Com Total</b>	462	59,402,915	20	2,723,615	112	157,535,030	594	219,661,560	2,235,050
<b>% of Com Total</b>	77.78	27.04	3.37	1.24	18.86	71.72	7.63	8.51	21.20
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	37,370	0	0	2	36,985	5	74,355	
<b>11. Ind Improvements</b>	3	553,840	0	0	2	437,405	5	991,245	
<b>12. Ind Total</b>	3	591,210	0	0	2	474,390	5	1,065,600	82,550
<b>% of Ind Total</b>	60.00	55.48	0.00	0.00	40.00	44.52	0.06	0.04	0.78
<b>13. Rec UnImp Land</b>	0	0	2	126,060	22	2,061,855	24	2,187,915	
<b>14. Rec Improve Land</b>	0	0	0	0	15	2,007,880	15	2,007,880	
<b>15. Rec Improvements</b>	0	0	1	15,855	19	2,320,340	20	2,336,195	
<b>16. Rec Total</b>	0	0	3	141,915	41	6,390,075	44	6,531,990	0
<b>% of Rec Total</b>	0.00	0.00	6.82	2.17	93.18	97.83	0.57	0.25	0.00
<b>Res &amp; Rec Total</b>	2,142	153,661,595	26	2,301,525	1,004	108,082,230	3,172	264,045,350	3,704,228
<b>% of Res &amp; Rec Total</b>	67.53	58.20	0.82	0.87	31.65	40.93	40.76	10.24	35.14
<b>Com &amp; Ind Total</b>	465	59,994,125	20	2,723,615	114	158,009,420	599	220,727,160	2,317,600
<b>% of Com &amp; Ind Total</b>	77.63	27.18	3.34	1.23	19.03	71.59	7.70	8.56	21.99
<b>17. Taxable Total</b>	2,607	213,655,720	46	5,025,140	1,118	266,091,650	3,771	484,772,510	6,021,828
<b>% of Taxable Total</b>	69.13	44.07	1.22	1.04	29.65	54.89	48.46	18.79	57.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	4	33,450	1,236,115	0	0	0
19. Commercial	6	311,515	4,062,915	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	1,236,115
19. Commercial	0	0	0	6	311,515	4,062,915
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				10	344,965	5,299,030

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	268	5	230	503

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	674,460	31	13,011,885	2,520	1,130,395,260	2,566	1,144,081,605
28. Ag-Improved Land	3	49,000	77	32,717,660	1,294	729,663,980	1,374	762,430,640
29. Ag Improvements	4	190,150	78	11,030,345	1,363	177,222,715	1,445	188,443,210

30. Ag Total				4,011	2,094,955,455
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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	20,000	60	61.00	1,220,000	
33. HomeSite Improvements	1	0.00	41,005	60	0.00	7,645,385	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	16	23.40	46,800	
36. FarmSite Improv Land	3	6.90	14,560	57	197.66	395,360	
37. FarmSite Improvements	4	0.00	149,145	58	0.00	3,384,960	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	84	193.80	0	
40. Other- Non Ag Use	0	0.00	0	4	166.90	186,545	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	12.00	240,000	12	12.00	240,000	
32. HomeSite Improv Land	703	740.02	14,855,200	764	802.02	16,095,200	
33. HomeSite Improvements	737	0.00	96,172,970	798	0.00	103,859,360	151,290
34. HomeSite Total				<b>810</b>	<b>814.02</b>	<b>120,194,560</b>	
35. FarmSite UnImp Land	281	638.50	1,289,880	298	662.90	1,338,680	
36. FarmSite Improv Land	1,127	4,101.49	8,209,760	1,187	4,306.05	8,619,680	
37. FarmSite Improvements	1,211	0.00	81,049,745	1,273	0.00	84,583,850	4,368,270
38. FarmSite Total				<b>1,571</b>	<b>4,968.95</b>	<b>94,542,210</b>	
39. Road & Ditches	3,419	10,327.74	0	3,504	10,521.69	0	
40. Other- Non Ag Use	43	1,308.11	1,835,020	47	1,475.01	2,021,565	
41. Total Section VI				<b>2,381</b>	<b>17,779.67</b>	<b>216,758,335</b>	<b>4,519,560</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.82	685,015	8	976.82	685,015

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	8,779.94	3.81%	43,899,700	4.10%	5,000.00
46. 1A	19,316.39	8.39%	96,514,045	9.00%	4,996.48
47. 2A1	1,244.63	0.54%	6,216,945	0.58%	4,995.01
48. 2A	114,209.11	49.58%	569,717,870	53.15%	4,988.38
49. 3A1	60,172.46	26.12%	252,702,515	23.57%	4,199.64
50. 3A	2,407.10	1.04%	9,628,400	0.90%	4,000.00
51. 4A1	6,400.40	2.78%	25,601,600	2.39%	4,000.00
52. 4A	17,821.81	7.74%	67,722,770	6.32%	3,799.99
<b>53. Total</b>	<b>230,351.84</b>	<b>100.00%</b>	<b>1,072,003,845</b>	<b>100.00%</b>	<b>4,653.77</b>
<b>Dry</b>					
54. 1D1	2,119.42	5.24%	7,206,085	6.39%	3,400.03
55. 1D	6,418.10	15.86%	21,499,515	19.05%	3,349.83
56. 2D1	1,324.24	3.27%	3,972,720	3.52%	3,000.00
57. 2D	18,678.71	46.17%	56,036,130	49.65%	3,000.00
58. 3D1	7,418.39	18.33%	15,578,525	13.80%	2,099.99
59. 3D	1,004.02	2.48%	2,108,460	1.87%	2,100.02
60. 4D1	928.87	2.30%	1,834,535	1.63%	1,975.02
61. 4D	2,568.55	6.35%	4,623,375	4.10%	1,799.99
<b>62. Total</b>	<b>40,460.30</b>	<b>100.00%</b>	<b>112,859,345</b>	<b>100.00%</b>	<b>2,789.38</b>
<b>Grass</b>					
63. 1G1	19,315.21	18.92%	22,260,650	19.07%	1,152.49
64. 1G	3,770.93	3.69%	4,355,925	3.73%	1,155.13
65. 2G1	35,385.13	34.66%	40,541,050	34.73%	1,145.71
66. 2G	9,303.15	9.11%	9,768,935	8.37%	1,050.07
67. 3G1	13,766.24	13.48%	16,004,895	13.71%	1,162.62
68. 3G	18,467.28	18.09%	21,481,415	18.40%	1,163.21
69. 4G1	312.18	0.31%	349,660	0.30%	1,120.06
70. 4G	1,783.82	1.75%	1,961,310	1.68%	1,099.50
<b>71. Total</b>	<b>102,103.94</b>	<b>100.00%</b>	<b>116,723,840</b>	<b>100.00%</b>	<b>1,143.19</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>230,351.84</b>	<b>60.21%</b>	<b>1,072,003,845</b>	<b>81.97%</b>	<b>4,653.77</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>40,460.30</b>	<b>10.57%</b>	<b>112,859,345</b>	<b>8.63%</b>	<b>2,789.38</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>102,103.94</b>	<b>26.69%</b>	<b>116,723,840</b>	<b>8.93%</b>	<b>1,143.19</b>
72. Waste	3,744.32	0.98%	555,635	0.04%	148.39
73. Other	5,945.56	1.55%	5,648,880	0.43%	950.10
74. Exempt	3,371.86	0.88%	127,960	0.01%	37.95
<b>75. Market Area Total</b>	<b>382,605.96</b>	<b>100.00%</b>	<b>1,307,791,545</b>	<b>100.00%</b>	<b>3,418.12</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,902.23	3.83%	16,695,175	4.07%	5,752.53
46. 1A	7,460.56	9.85%	42,152,265	10.28%	5,650.01
47. 2A1	4,462.58	5.89%	24,356,425	5.94%	5,457.92
48. 2A	31,171.12	41.15%	169,882,965	41.44%	5,450.01
49. 3A1	1,590.64	2.10%	8,430,375	2.06%	5,299.99
50. 3A	385.70	0.51%	2,033,510	0.50%	5,272.26
51. 4A1	20,077.44	26.50%	105,746,525	25.80%	5,266.93
52. 4A	7,702.23	10.17%	40,629,385	9.91%	5,275.02
53. Total	75,752.50	100.00%	409,926,625	100.00%	5,411.39
<b>Dry</b>					
54. 1D1	813.00	2.83%	3,932,780	3.16%	4,837.37
55. 1D	10,250.60	35.62%	49,667,945	39.93%	4,845.37
56. 2D1	1,801.76	6.26%	8,565,145	6.89%	4,753.77
57. 2D	1,339.56	4.65%	6,387,475	5.14%	4,768.34
58. 3D1	449.06	1.56%	1,841,130	1.48%	4,099.96
59. 3D	1,192.52	4.14%	4,883,875	3.93%	4,095.42
60. 4D1	6,957.66	24.18%	28,505,240	22.92%	4,096.96
61. 4D	5,973.67	20.76%	20,602,440	16.56%	3,448.87
62. Total	28,777.83	100.00%	124,386,030	100.00%	4,322.29
<b>Grass</b>					
63. 1G1	3,549.55	13.72%	4,442,055	12.72%	1,251.44
64. 1G	2,908.19	11.24%	3,463,890	9.92%	1,191.08
65. 2G1	3,725.35	14.40%	5,408,730	15.49%	1,451.87
66. 2G	14,788.63	57.18%	20,353,795	58.30%	1,376.31
67. 3G1	394.89	1.53%	527,375	1.51%	1,335.50
68. 3G	472.24	1.83%	688,580	1.97%	1,458.11
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	23.58	0.09%	29,205	0.08%	1,238.55
71. Total	25,862.43	100.00%	34,913,630	100.00%	1,349.97
<b>Irrigated Total</b>					
	75,752.50	56.76%	409,926,625	71.87%	5,411.39
<b>Dry Total</b>					
	28,777.83	21.56%	124,386,030	21.81%	4,322.29
<b>Grass Total</b>					
	25,862.43	19.38%	34,913,630	6.12%	1,349.97
72. Waste	2,253.37	1.69%	287,570	0.05%	127.62
73. Other	815.49	0.61%	891,720	0.16%	1,093.48
74. Exempt	510.83	0.38%	0	0.00%	0.00
75. Market Area Total	133,461.62	100.00%	570,405,575	100.00%	4,273.93



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	106.06	501,210	6,391.58	32,741,585	299,606.70	1,448,687,675	306,104.34	1,481,930,470
<b>77. Dry Land</b>	47.32	137,810	2,186.26	8,043,925	67,004.55	229,063,640	69,238.13	237,245,375
<b>78. Grass</b>	44.62	47,880	2,380.33	2,982,335	125,541.42	148,607,255	127,966.37	151,637,470
<b>79. Waste</b>	0.00	0	343.77	40,755	5,653.92	802,450	5,997.69	843,205
<b>80. Other</b>	0.00	0	144.48	72,240	6,616.57	6,468,360	6,761.05	6,540,600
<b>81. Exempt</b>	60.29	0	11.90	0	3,810.50	127,960	3,882.69	127,960
<b>82. Total</b>	<b>198.00</b>	<b>686,900</b>	<b>11,446.42</b>	<b>43,880,840</b>	<b>504,423.16</b>	<b>1,833,629,380</b>	<b>516,067.58</b>	<b>1,878,197,120</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	306,104.34	59.31%	1,481,930,470	78.90%	4,841.26
<b>Dry Land</b>	69,238.13	13.42%	237,245,375	12.63%	3,426.51
<b>Grass</b>	127,966.37	24.80%	151,637,470	8.07%	1,184.98
<b>Waste</b>	5,997.69	1.16%	843,205	0.04%	140.59
<b>Other</b>	6,761.05	1.31%	6,540,600	0.35%	967.39
<b>Exempt</b>	3,882.69	0.75%	127,960	0.01%	32.96
<b>Total</b>	<b>516,067.58</b>	<b>100.00%</b>	<b>1,878,197,120</b>	<b>100.00%</b>	<b>3,639.44</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Brunswick	19	84,055	73	389,230	73	4,012,795	92	4,486,080	231,190
83.2 Clearwater	34	226,880	174	1,252,180	174	10,369,440	208	11,848,500	233,645
83.3 Elgin	46	367,050	354	2,720,385	355	37,418,990	401	40,506,425	81,255
83.4 Neligh	74	599,615	680	4,948,080	677	58,713,515	751	64,261,210	646,760
83.5 Oakdale	65	140,360	167	372,205	168	3,994,705	233	4,507,270	39,010
83.6 Orchard	28	86,995	212	772,535	212	11,007,765	240	11,867,295	180,315
83.7 Royal	20	29,130	46	108,490	46	1,049,205	66	1,186,825	131,898
83.8 Rural	535	7,859,450	464	11,021,525	504	91,918,620	1,039	110,799,595	2,130,730
83.9 Tilden	15	64,025	127	406,020	127	14,112,105	142	14,582,150	29,425
84 Residential Total	836	9,457,560	2,297	21,990,650	2,336	232,597,140	3,172	264,045,350	3,704,228

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	8,620,255	41	8,705,820	2,355
85.2	Clearwater	2	4,345	43	167,770	44	3,903,080	46	4,075,195	101,780
85.3	Elgin	14	71,110	72	493,715	72	14,236,955	86	14,801,780	7,415
85.4	Neligh	21	218,600	145	1,600,965	147	20,977,005	168	22,796,570	139,300
85.5	Oakdale	10	24,370	11	57,160	11	292,615	21	374,145	0
85.6	Orchard	7	41,780	47	224,050	47	7,188,815	54	7,454,645	285,245
85.7	Royal	6	3,375	12	29,225	12	264,915	18	297,515	0
85.8	Rural	22	546,985	67	3,886,260	110	155,114,655	132	159,547,900	1,092,820
85.9	Tilden	4	14,655	30	105,120	29	2,553,815	33	2,673,590	688,685
86	Commercial Total	98	940,230	455	6,634,820	501	213,152,110	599	220,727,160	2,317,600

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	17,424.91	20.56%	20,474,490	20.77%	1,175.01
88. 1G	2,849.35	3.36%	3,348,010	3.40%	1,175.01
89. 2G1	26,137.09	30.84%	30,711,510	31.15%	1,175.02
90. 2G	7,277.99	8.59%	8,368,800	8.49%	1,149.88
91. 3G1	11,913.54	14.06%	13,700,825	13.90%	1,150.02
92. 3G	17,199.51	20.29%	19,779,525	20.06%	1,150.01
93. 4G1	304.21	0.36%	342,255	0.35%	1,125.06
94. 4G	1,647.47	1.94%	1,853,540	1.88%	1,125.08
95. Total	84,754.07	100.00%	98,578,955	100.00%	1,163.12
<b>CRP</b>					
96. 1C1	731.29	8.88%	1,206,655	8.88%	1,650.04
97. 1C	475.71	5.78%	784,980	5.78%	1,650.12
98. 2C1	4,526.32	54.97%	7,468,680	54.97%	1,650.06
99. 2C	336.98	4.09%	556,045	4.09%	1,650.08
100. 3C1	1,197.99	14.55%	1,976,715	14.55%	1,650.03
101. 3C	928.69	11.28%	1,532,350	11.28%	1,650.01
102. 4C1	2.97	0.04%	4,905	0.04%	1,651.52
103. 4C	34.42	0.42%	56,805	0.42%	1,650.35
104. Total	8,234.37	100.00%	13,587,135	100.00%	1,650.05
<b>Timber</b>					
105. 1T1	1,159.01	12.71%	579,505	12.71%	500.00
106. 1T	445.87	4.89%	222,935	4.89%	500.00
107. 2T1	4,721.72	51.80%	2,360,860	51.80%	500.00
108. 2T	1,688.18	18.52%	844,090	18.52%	500.00
109. 3T1	654.71	7.18%	327,355	7.18%	500.00
110. 3T	339.08	3.72%	169,540	3.72%	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	9,115.50	100.00%	4,557,750	100.00%	500.00
<hr/>					
Grass Total	84,754.07	83.01%	98,578,955	84.45%	1,163.12
CRP Total	8,234.37	8.06%	13,587,135	11.64%	1,650.05
Timber Total	9,115.50	8.93%	4,557,750	3.90%	500.00
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114. Market Area Total	102,103.94	100.00%	116,723,840	100.00%	1,143.19

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	2,608.46	12.67%	3,847,480	12.99%	1,475.00
88. 1G	1,855.79	9.01%	2,737,400	9.25%	1,475.06
89. 2G1	3,119.08	15.15%	4,522,885	15.28%	1,450.07
90. 2G	12,329.60	59.89%	17,569,855	59.34%	1,425.01
91. 3G1	277.81	1.35%	388,930	1.31%	1,399.99
92. 3G	374.36	1.82%	514,750	1.74%	1,375.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	20.48	0.10%	27,655	0.09%	1,350.34
95. Total	20,585.58	100.00%	29,608,955	100.00%	1,438.33
<b>CRP</b>					
96. 1C1	53.92	4.65%	150,990	4.65%	2,800.26
97. 1C	87.08	7.51%	243,830	7.51%	2,800.07
98. 2C1	253.36	21.86%	709,390	21.86%	2,799.93
99. 2C	675.84	58.30%	1,892,345	58.30%	2,799.99
100. 3C1	34.74	3.00%	97,275	3.00%	2,800.09
101. 3C	54.30	4.68%	152,040	4.68%	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	1,159.24	100.00%	3,245,870	100.00%	2,800.00
<b>Timber</b>					
105. 1T1	887.17	21.55%	443,585	21.55%	500.00
106. 1T	965.32	23.44%	482,660	23.44%	500.00
107. 2T1	352.91	8.57%	176,455	8.57%	500.00
108. 2T	1,783.19	43.31%	891,595	43.31%	500.00
109. 3T1	82.34	2.00%	41,170	2.00%	500.00
110. 3T	43.58	1.06%	21,790	1.06%	500.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.10	0.08%	1,550	0.08%	500.00
113. Total	4,117.61	100.00%	2,058,805	100.00%	500.00
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Grass Total	20,585.58	79.60%	29,608,955	84.81%	1,438.33
CRP Total	1,159.24	4.48%	3,245,870	9.30%	2,800.00
Timber Total	4,117.61	15.92%	2,058,805	5.90%	500.00
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114. Market Area Total	25,862.43	100.00%	34,913,630	100.00%	1,349.97

**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

**02 Antelope**

	<b>2022 CTL County Total</b>	<b>2023 Form 45 County Total</b>	<b>Value Difference (2023 form 45 - 2022 CTL)</b>	<b>Percent Change</b>	<b>2023 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	223,511,375	257,513,360	34,001,985	15.21%	3,704,228	13.56%
02. Recreational	6,086,490	6,531,990	445,500	7.32%	0	7.32%
03. Ag-Homesite Land, Ag-Res Dwelling	108,941,675	120,194,560	11,252,885	10.33%	151,290	10.19%
<b>04. Total Residential (sum lines 1-3)</b>	<b>338,539,540</b>	<b>384,239,910</b>	<b>45,700,370</b>	<b>13.50%</b>	<b>3,855,518</b>	<b>12.36%</b>
05. Commercial	212,865,970	219,661,560	6,795,590	3.19%	2,235,050	2.14%
06. Industrial	983,140	1,065,600	82,460	8.39%	82,550	-0.01%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>213,849,110</b>	<b>220,727,160</b>	<b>6,878,050</b>	<b>3.22%</b>	<b>2,317,600</b>	<b>2.13%</b>
08. Ag-Farmsite Land, Outbuildings	93,132,665	94,542,210	1,409,545	1.51%	4,368,270	-3.18%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,133,955	2,021,565	-112,390	-5.27%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>95,266,620</b>	<b>96,563,775</b>	<b>1,297,155</b>	<b>1.36%</b>	<b>4,368,270</b>	<b>-3.22%</b>
12. Irrigated	1,384,595,595	1,481,930,470	97,334,875	7.03%		
13. Dryland	230,362,230	237,245,375	6,883,145	2.99%		
14. Grassland	160,929,925	151,637,470	-9,292,455	-5.77%		
15. Wasteland	843,260	843,205	-55	-0.01%		
16. Other Agland	6,599,105	6,540,600	-58,505	-0.89%		
<b>17. Total Agricultural Land</b>	<b>1,783,330,115</b>	<b>1,878,197,120</b>	<b>94,867,005</b>	<b>5.32%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>2,430,985,385</b>	<b>2,579,727,965</b>	<b>148,742,580</b>	<b>6.12%</b>	<b>10,541,388</b>	<b>5.68%</b>

## 2023 Assessment Survey for Antelope County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$151,400
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$151,400
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$25,956 it is a separate levied fund.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$19,485 (GIS)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,900
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$9,852

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Converted to MIPS 4/1/2020
2.	<b>CAMA software:</b>
	Converted to MIPS 4/1/2020
3.	<b>Personal Property software:</b>
	Converted to MIPS 4/1/2020
4.	<b>Are cadastral maps currently being used?</b>
	No, the county utilizes GIS
5.	<b>If so, who maintains the Cadastral Maps?</b>
	NA
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="https://antelope.gworks.com">https://antelope.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Obliques are flown every six years
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

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



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

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

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

## 2023 Residential Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Staff																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on Hwy 14. These two assessor locations are being combined together as the residential market is very comparable.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Royal - Located in northeastern portion of the county, small village with bar and body shop, located on Hwy 20.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Orchard - Located in the northwestern side of the county, post office, and grocery store. Located northwesterly of Neligh on Hwy. 20. Combined school district with Clearwater</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Clearwater - Located in the western side of the county, post office, and grocery store. Located on Hwy. 275. Combined school district with Orchard.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural - All rural residential property outside the village limits</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Homes</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on Hwy 14. These two assessor locations are being combined together as the residential market is very comparable.	5	Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.	10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.	15	Royal - Located in northeastern portion of the county, small village with bar and body shop, located on Hwy 20.	20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.	25	Orchard - Located in the northwestern side of the county, post office, and grocery store. Located northwesterly of Neligh on Hwy. 20. Combined school district with Clearwater	30	Clearwater - Located in the western side of the county, post office, and grocery store. Located on Hwy. 275. Combined school district with Orchard.	35	Rural - All rural residential property outside the village limits	AG OB	Agricultural Outbuildings	AG DW	Agricultural Homes
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Cost and Market																						
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																						
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																						
	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.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2019	2022	2019
5	2019	2019	2023	2019
10	2019	2019	2019	2019
15	2019	2019	2023	2022-2023
20	2019	2019	2018	2018
25	2019	2019	2018	2022-2023
30	2019	2019	2023	2022-2023
35	2019	2019	2023	2021-2022
AG OB	2019	2019	2019	2021-2022
AG DW	2019	2019	2022	2021-2022

## 2023 Commercial Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Staff																		
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Sales approach and cost approach as needed to verify value.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	CAMA vendor tables are used.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		

## Sales comparison

7.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</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

## 2023 Agricultural Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area generally includes lands in the county located north of the Elkhorn River and the southwesterly portion of the county. The northern portion is characterized by moderately to steeply sloping soils. The middle and southern portion has deep, dearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.</td> <td style="text-align: center;">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
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
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	Land use was updated using the 2020 GIS imagery.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Geological characteristics, soil capabilities and market area sales.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is not surrounded by agricultural purposes and is used solely for residential purpose, it is classified as rural residential. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Currently feedlots are valued less than dry land and more than grass at \$3,000/acre. This has been in place from a couple assessors ago.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	Only a couple of WRP parcels. Average of lowest grass and highest dry value.										

7a.	Are any other agricultural subclasses used? If yes, please explain.
	NO
	<i><u>If your county has special value applications, please answer the following</u></i>
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
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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**

### **2023-2025**

### **July 31, 2022**

#### **Introduction**

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

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

##### Real Property

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

***Total Parcel Count: 7,726***

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): \$2,432,207,020***

##### 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: 1,959***

The total taxable value as reported \$90,436,340

\*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. The county is expecting new imagery for 2022 on the GIS to update the current land use in 2023.

## **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 1<sup>st</sup> through June 30<sup>th</sup>. As of June 30, 296 homestead exemptions were filed in the Antelope County Assessor's Office. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Assessor mails letters to all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Assessor works in conjunction with the Antelope County Veteran's Service Officer to ensure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Assessor plans on accepting & processing homestead exemptions, providing assistance with the completion of required forms, mailing reminder letters one month prior to filing deadline followed by reminder telephone calls and working with the Veteran's Service Officer every year for the next three years. The assessor plans on visiting with residents at retirement homes, senior citizen centers, and various locations, to provide information about the Homestead exemption.

## **Personal Property**

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

## **Centrally Assessed/Railroad Property**

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

## **Permissive Exemptions**

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

## **Levies**

The assessor processes all certified levy rates from the county clerk into the CAMA system, 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 1<sup>st</sup>. The 3 year plan of assessment is also presented prior to July 31. Tax roll corrections are periodically submitted to the CBOE for approval. Documentation explaining the correction is kept on file. The County Assessor (or her/his representative) attends all County Board of Equalization meetings. The Assessor prepares supporting documentation to be present during County Board of Equalization hearings and protests. Copies of all tax roll corrections are kept in the office, with copies given to the Clerk, and the originals are retained by the Treasurer.

### **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%.

### **2023-2025 – Residential**

Orchard, Clearwater, Royal and Brunswick residential will be reviewed during 2022 as part of the 6 year review. New additions to property or any changes is followed up by a physical onsite inspection of the property. In 2023, the cities of Elgin and Neligh residential will be reviewed. Tilden and Oakdale will be completed the following year.

### **2023-2025 Commercial**

Building permits, pickup work, and sale review will continue to be reviewed by Assessor. In 2022, we plan on completing 6 year reviews in Orchard, Clearwater, Royal and Brunswick. Neligh And Elgin commercial will be reviewed in 2023. Tilden, Oakdale, and rural commercial properties will be completed in 2024.

### **2023-2025 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. Once 2022 imagery is received through our GIS program, all land use will be updated to remain current.

### **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