

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions  
of the  
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

**Antelope County**  
**02**

2006 Equalization Proceedings  
before the  
Tax Equalization and Review Commission

April 2006

## Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2005). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2005) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed within the range seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

- (4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp.,

2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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### Residential Real Property - Current

<b>Number of Sales</b>	<b>203</b>	<b>COD</b>	<b>33.47</b>
Total Sales Price	6800075	<b>PRD</b>	<b>113.39</b>
Total Adj. Sales Price	6809440	COV	67.57
Total Assessed Value	6473290	STD	72.84
Avg. Adj. Sales Price	33544.04	Avg. Abs. Dev.	32.70
Avg. Assessed Value	31888.13	Min	22.83
<b>Median</b>	<b>97.68</b>	Max	837.00
Wgt. Mean	95.06	95% Median C.I.	94.89 to 100.27
Mean	107.79	95% Wgt. Mean C.I.	91.25 to 98.88
		95% Mean C.I.	97.77 to 117.81
% of Value of the Class of all Real Property Value in the County			12.98
% of Records Sold in the Study Period			7.81
% of Value Sold in the Study Period			6.41
Average Assessed Value of the Base			38,856

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2006</b>	<b>203</b>	<b>97.68</b>	<b>33.47</b>	<b>113.39</b>
<b>2005</b>	168	98.17	22.97	105.17
<b>2004</b>	169	96.75	25.54	106.33
<b>2003</b>	177	100	25.72	111.29
<b>2002</b>	194	100	20.56	103.17
<b>2001</b>	201	99	17.62	102.08

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>41</b>	<b>COD</b>	<b>34.77</b>
Total Sales Price	14197637	<b>PRD</b>	<b>106.01</b>
Total Adj. Sales Price	14185137	COV	58.69
Total Assessed Value	13736710	STD	60.25
Avg. Adj. Sales Price	345978.95	Avg. Abs. Dev.	33.16
Avg. Assessed Value	335041.71	Min	18.06
<b>Median</b>	<b>95.37</b>	Max	391.83
Wgt. Mean	96.84	95% Median C.I.	75.50 to 99.39
Mean	102.66	95% Wgt. Mean C.I.	92.55 to 101.13
		95% Mean C.I.	84.22 to 121.11
% of Value of the Class of all Real Property Value in the County			6.44
% of Records Sold in the Study Period			7.77
% of Value Sold in the Study Period			27.45
Average Assessed Value of the Base			94,793

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2006</b>	<b>41</b>	<b>95.37</b>	<b>34.77</b>	<b>106.01</b>
<b>2005</b>	30	92.96	33.43	135.70
<b>2004</b>	38	100.19	36.25	101.58
<b>2003</b>	47	100	35.97	112.42
<b>2002</b>	54	98	30.83	107.03
<b>2001</b>	49	98	17.95	100.12



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### Agricultural Land - Current

<b>Number of Sales</b>	<b>85</b>	<b>COD</b>	<b>17.29</b>
Total Sales Price	17253683	<b>PRD</b>	<b>100.64</b>
Total Adj. Sales Price	17420883	COV	24.79
Total Assessed Value	13261183	STD	18.99
Avg. Adj. Sales Price	204951.56	Avg. Abs. Dev.	13.20
Avg. Assessed Value	156013.92	Min	10.69
<b>Median</b>	<b>76.37</b>	Max	131.69
Wgt. Mean	76.12	95% Median C.I.	73.40 to 79.48
Mean	76.61	95% Wgt. Mean C.I.	72.21 to 80.03
		95% Mean C.I.	72.57 to 80.65
% of Value of the Class of all Real Property Value in the County			80.58
% of Records Sold in the Study Period			2.25
% of Value Sold in the Study Period			0.02
Average Assessed Value of the Base			165,727

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2006</b>	<b>85</b>	<b>76.37</b>	<b>17.29</b>	<b>100.64</b>
<b>2005</b>	118	76.84	17.44	102.26
<b>2004</b>	91	76.25	17.69	102.87
<b>2003</b>	83	75	16.3	101.36
<b>2002</b>	74	75	16.05	101.85
<b>2001</b>	94	76	19.9	103.74

## **2006 Opinions of the Property Tax Administrator for Antelope County**

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Antelope County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Antelope County is not in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Antelope County is 95% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Antelope County is not in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Antelope County is 76% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Antelope County is in compliance with generally accepted mass appraisal practices.

## 2006 Opinions of the Property Tax Administrator for Antelope County

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### Recommendations

It is my recommendation that the Tax Equalization and Review Commission make adjustment.

Residential

Commercial

Agricultural

AL: Neligh +6.87%

Dated this 10th day of April, 2006.



*Catherine D. Lang*

Catherine D. Lang  
Property Tax Administrator

**2006 Correlation Section  
for Antelope County**

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**Residential Real Property**

**I. Correlation**

Antelope: RESIDENTIAL: Analysis of the following tables demonstrates that the statistics and the assessment practices support a level of value within the acceptable range. The unimproved residential subclass however, is below the acceptable range. While this subclass has been noticeably low since 2004, the scattered locations of the sales, difference in property types, and low dollar influence, make it difficult to determine a level of value for the subclass. A review of the residential sales utilization grid indicates that Antelope County has utilized an acceptable percentage of the available sales. Although the Coefficient of Dispersion and Price Related Differential lowered after the preliminary statistics, these two quality statistics are outside the acceptable range. The statistics represented in each table demonstrate that the county has achieved an acceptable level of value in the residential property class, and it is best represented by the median measure of central tendency.

**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2001</b>	<b>286</b>	<b>211</b>	<b>73.78</b>
<b>2002</b>	<b>258</b>	<b>194</b>	<b>75.19</b>
<b>2003</b>	<b>245</b>	<b>177</b>	<b>72.24</b>
<b>2004</b>	<b>258</b>	<b>169</b>	<b>65.5</b>
<b>2005</b>	<b>269</b>	<b>168</b>	<b>62.45</b>
<b>2006</b>	<b>290</b>	<b>203</b>	<b>70</b>

Antelope: RESIDENTIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2001</b>	<b>96</b>	<b>4.65</b>	<b>100.46</b>	<b>99</b>
<b>2002</b>	<b>97</b>	<b>4.38</b>	<b>101.25</b>	<b>100</b>
<b>2003</b>	<b>100</b>	<b>-2.83</b>	<b>97.17</b>	<b>100</b>
<b>2004</b>	<b>97.24</b>	<b>1.8</b>	<b>98.99</b>	<b>96.75</b>
<b>2005</b>	<b>97.73</b>	<b>3.5</b>	<b>101.15</b>	<b>98.17</b>
<b>2006</b>	<b>95.79</b>	<b>4.95</b>	<b>100.53</b>	<b>97.68</b>

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Antelope: RESIDENTIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>5.03</b>	<b>2001</b>	<b>4.65</b>
<b>4.84</b>	<b>2002</b>	<b>4.38</b>
<b>0</b>	<b>2003</b>	<b>-3</b>
<b>1.86</b>	<b>2004</b>	<b>1.8</b>
<b>3.22</b>	<b>2005</b>	<b>3.5</b>
<b>7.3</b>	<b>2006</b>	<b>4.95</b>

Antelope: RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure

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of the population.

### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

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	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.68</b>	<b>95.06</b>	<b>107.79</b>

Antelope: RESIDENTIAL: The measures of central tendency shown here reflect that the median and weighted mean for the qualified sales file are within the acceptable level of value. The mean measure is above the acceptable range. The differences between the weighted mean and mean measures are enough that analysis of assessment quality may be necessary, but the median is still considered to be the best measure of central tendency.

**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

- Single-family residences: a COD of 15 percent or less.
- For newer and fairly homogeneous areas: a COD of 10 or less.
- Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
- Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
- Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>33.47</b>	<b>113.39</b>
<b>Difference</b>	<b>18.47</b>	<b>10.39</b>



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Antelope: RESIDENTIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity.

**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>204</b>	<b>203</b>	<b>-1</b>
<b>Median</b>	<b>95.79</b>	<b>97.68</b>	<b>1.89</b>
<b>Wgt. Mean</b>	<b>90.19</b>	<b>95.06</b>	<b>4.87</b>
<b>Mean</b>	<b>102.27</b>	<b>107.79</b>	<b>5.52</b>
<b>COD</b>	<b>35.73</b>	<b>33.47</b>	<b>-2.26</b>
<b>PRD</b>	<b>113.39</b>	<b>113.39</b>	<b>0</b>
<b>Min Sales Ratio</b>	<b>12.64</b>	<b>22.83</b>	<b>10.19</b>
<b>Max Sales Ratio</b>	<b>441.00</b>	<b>837.00</b>	<b>396</b>

Antelope: RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property.

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**Commerical Real Property**

**I. Correlation**

Antelope: COMMERCIAL: The analysis of the following tables demonstrates the statistics and the assessment practices support a level of value within the acceptable range. The assessment actions for this property class in 2006 included a revaluation of hog confinement buildings, which were strongly represented in the statistical sample. Comparisons of changes from the sample to population show some disparity, but are explainable given the large increase in assessment. The statistics represented in each table demonstrate that the county has achieved an acceptable level of value, and it is best represented by the median measure of central tendency.

**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm’s length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm’s length transactions, may indicate an attempt to inappropriately exclude arm’s length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2001</b>	<b>83</b>	<b>59</b>	<b>71.08</b>
<b>2002</b>	<b>89</b>	<b>54</b>	<b>60.67</b>
<b>2003</b>	<b>76</b>	<b>47</b>	<b>61.84</b>
<b>2004</b>	<b>63</b>	<b>38</b>	<b>60.32</b>
<b>2005</b>	<b>53</b>	<b>30</b>	<b>56.6</b>
<b>2006</b>	<b>67</b>	<b>41</b>	<b>61.19</b>

Antelope: COMMERCIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the commercial class of property was done with all available arm’s length sales.

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of

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the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2001</b>	<b>89</b>	<b>15.25</b>	<b>102.57</b>	<b>99</b>
<b>2002</b>	<b>98.47</b>	<b>-0.14</b>	<b>98.33</b>	<b>98</b>
<b>2003</b>	<b>100</b>	<b>-1.14</b>	<b>98.86</b>	<b>100</b>
<b>2004</b>	<b>99.72</b>	<b>-4.61</b>	<b>95.12</b>	<b>100.19</b>
<b>2005</b>	<b>92.96</b>	<b>0.65</b>	<b>93.56</b>	<b>92.96</b>
<b>2006</b>	<b>75.06</b>	<b>41.77</b>	<b>106.41</b>	<b>95.37</b>

Antelope: COMMERCIAL: The relationship between the trended preliminary median ratio and the

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R&O median ratio is similar especially for the large percentage increase in assessed value. Table III supports the assessment actions of the county.

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>23.88</b>	<b>2001</b>	<b>15.25</b>
<b>6.08</b>	<b>2002</b>	<b>-0.14</b>
<b>-32</b>	<b>2003</b>	<b>-1</b>
<b>0.43</b>	<b>2004</b>	<b>-4.61</b>
<b>0</b>	<b>2005</b>	<b>0.65</b>
<b>134.06</b>	<b>2006</b>	<b>41.77</b>

Antelope: COMMERCIAL: The analysis of percentage change in the total assessed value in the sales file compared to the total assessed value of the county shows a large variance between the two percentages. A further analysis of assessment actions revealed the difference is attributable to the

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reevaluation of hog confinements in the county that represented a significant portion of the sales file. It is considered that the statistical representations calculated from the sales file are an accurate measure of the population.

### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of

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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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95.37</b>	<b>96.84</b>	<b>102.66</b>

Antelope: COMMERCIAL: The measures of central tendency shown here reflect that the median and weighted mean for the qualified sales file are within the acceptable level of value. The mean measure is above the acceptable range. The differences between the weighted mean and mean measures are enough that analysis of assessment quality may be necessary, but the median is still considered to be the best measure of central tendency.

**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

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	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>34.77</b>	<b>106.01</b>
<b>Difference</b>	<b>14.77</b>	<b>3.01</b>

Antelope: COMMERCIAL: The two quality statistics are both outside the acceptable range. Excessive trimming of outliers would be necessary to bring the COD and PRD within acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity.

**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>41</b>	<b>41</b>	<b>0</b>
<b>Median</b>	<b>75.06</b>	<b>95.37</b>	<b>20.31</b>
<b>Wgt. Mean</b>	<b>44.73</b>	<b>96.84</b>	<b>52.11</b>
<b>Mean</b>	<b>94.71</b>	<b>102.66</b>	<b>7.95</b>
<b>COD</b>	<b>56.69</b>	<b>34.77</b>	<b>-21.92</b>
<b>PRD</b>	<b>211.74</b>	<b>106.01</b>	<b>-105.73</b>
<b>Min Sales Ratio</b>	<b>18.06</b>	<b>18.06</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>391.83</b>	<b>391.83</b>	<b>0</b>

Antelope: COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property.

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**Agricultural Land**

**I. Correlation**

Antelope: AGRICULTURAL UNIMPROVED: The following tables demonstrate that the statistics and the assessment practices support a level of value within the acceptable range. A review of the sales utilization grid indicates that Antelope County has utilized an acceptable percentage of the available sales for measurement. The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population. The coefficient of dispersion and price related differential are within the acceptable range; indicating the agricultural class of property has been valued uniformly and proportionately. The median, mean, and weighted mean measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in the agricultural unimproved class of property.

**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2001</b>	<b>134</b>	<b>94</b>	<b>70.15</b>
<b>2002</b>	<b>126</b>	<b>74</b>	<b>58.73</b>
<b>2003</b>	<b>146</b>	<b>83</b>	<b>56.85</b>
<b>2004</b>	<b>156</b>	<b>91</b>	<b>58.33</b>
<b>2005</b>	<b>183</b>	<b>118</b>	<b>64.48</b>
<b>2006</b>	<b>214</b>	<b>85</b>	<b>39.72</b>

Antelope: AGRICULTURAL UNIMPROVED: The low percentage of sales used by the county is primarily because of the removal of the substantially changed sales from the qualified sales file as directed by the Department. It should be considered that the County has utilized an acceptable portion



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of the available sales.

**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2001</b>	<b>74</b>	<b>4.89</b>	<b>77.62</b>	<b>76</b>
<b>2002</b>	<b>73.31</b>	<b>12.23</b>	<b>82.28</b>	<b>75</b>
<b>2003</b>	<b>70</b>	<b>11.21</b>	<b>77.85</b>	<b>75</b>
<b>2004</b>	<b>70.81</b>	<b>6.73</b>	<b>75.58</b>	<b>76.25</b>
<b>2005</b>	<b>65.40</b>	<b>21.36</b>	<b>79.37</b>	<b>76.84</b>

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<b>2006</b>	<b>68.39</b>	<b>12.42</b>	<b>76.88</b>	<b>76.37</b>
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Antelope: AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.69</b>	<b>2001</b>	<b>4.89</b>
<b>11.94</b>	<b>2002</b>	<b>12.23</b>
<b>13</b>	<b>2003</b>	<b>11</b>
<b>5.88</b>	<b>2004</b>	<b>6.73</b>
<b>28.63</b>	<b>2005</b>	<b>21.36</b>
<b>12.26</b>	<b>2006</b>	<b>12.42</b>

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Antelope: AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of

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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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>76.37</b>	<b>76.12</b>	<b>76.61</b>

Antelope: AGRICULTURAL UNIMPROVED: The three measures of central tendency are within the acceptable range and relatively similar, suggesting the median is a reliable measure of the level of value in the agricultural class of property.

**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.29</b>	<b>100.64</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

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Antelope: AGRICULTURAL UNIMPROVED: The coefficient of dispersion and price related differential are well with the acceptable range; indicating the agricultural class of property has been valued uniformly and proportionately.

**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>84</b>	<b>85</b>	<b>1</b>
<b>Median</b>	<b>68.39</b>	<b>76.37</b>	<b>7.98</b>
<b>Wgt. Mean</b>	<b>70.23</b>	<b>76.12</b>	<b>5.89</b>
<b>Mean</b>	<b>71.08</b>	<b>76.61</b>	<b>5.53</b>
<b>COD</b>	<b>21.54</b>	<b>17.29</b>	<b>-4.25</b>
<b>PRD</b>	<b>101.20</b>	<b>100.64</b>	<b>-0.56</b>
<b>Min Sales Ratio</b>	<b>27.02</b>	<b>10.69</b>	<b>-16.33</b>
<b>Max Sales Ratio</b>	<b>118.95</b>	<b>131.69</b>	<b>12.74</b>

Antelope: AGRICULTURAL UNIMPROVED: A review of Table VII indicates change between the preliminary statistics and the Reports and Opinion statistics. This comparison supports the actions reported by the county for the current year.

**2006 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2005 Certificate of Taxes Levied (CTL)**

02 Antelope

	<b>2005 CTL County Total</b>	<b>2006 Form 45 County Total</b>	<b>Value Difference (2006 Form 45 - 2005 CTL)</b>	<b>Percent Change</b>	<b>2006 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	91,536,050	98,767,750	7,231,700	7.9	2,556,570	5.11
2. Recreational	2,216,320	2,180,285	-36,035	-1.63	0	-1.63
3. Ag-Homesite Land, Ag-Res Dwellings	42,678,590	43,170,380	491,790	1.15	*-----	1.15
<b>4. Total Residential (sum lines 1-3)</b>	<b>136,430,960</b>	<b>144,118,415</b>	<b>7,687,455</b>	<b>5.63</b>	<b>2,556,570</b>	<b>3.76</b>
5. Commercial	33,452,485	49,474,035	16,021,550	47.89	1,806,700	42.49
6. Industrial	576,840	576,840	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	17,707,440	18,567,180	859,740	4.86	9,595	4.8
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>51,736,765</b>	<b>68,618,055</b>	<b>16,881,290</b>	<b>32.63</b>	<b>1,806,700</b>	<b>29.14</b>
<b>10. Total Non-Agland Real Property</b>	<b>188,167,725</b>	<b>212,889,575</b>	<b>24,721,850</b>	<b>13.14</b>	<b>4,372,865</b>	<b>10.81</b>
11. Irrigated	323,294,790	386,008,570	62,713,780	19.4		
12. Dryland	106,048,400	98,472,555	-7,575,845	-7.14		
13. Grassland	69,757,865	74,254,560	4,496,695	6.45		
14. Wasteland	337,625	2,647,130	2,309,505	684.04		
15. Other Agland	2,915,575	3,340,430	424,855	14.57		
<b>16. Total Agricultural Land</b>	<b>502,354,255</b>	<b>564,723,245</b>	<b>62,368,990</b>	<b>12.42</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>690,521,980</b>	<b>777,612,820</b>	<b>87,090,840</b>	<b>12.61</b>	<b>4,372,865</b>	<b>11.98</b>

\*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	203	<b>MEDIAN:</b>	<b>98</b>	COV:	67.57	95% Median C.I.:	94.89 to 100.27
TOTAL Sales Price:	6,800,075	WGT. MEAN:	95	STD:	72.84	95% Wgt. Mean C.I.:	91.25 to 98.88
TOTAL Adj.Sales Price:	6,809,440	MEAN:	108	AVG.ABS.DEV:	32.70	95% Mean C.I.:	97.77 to 117.81
TOTAL Assessed Value:	6,473,290						
AVG. Adj. Sales Price:	33,544	COD:	33.47	MAX Sales Ratio:	837.00		
AVG. Assessed Value:	31,888	PRD:	113.39	MIN Sales Ratio:	22.83		

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	22	99.96	99.42	101.15	15.73	98.29	24.50	169.74	88.67 to 110.23	28,140	28,464
10/01/03 TO 12/31/03	16	117.30	150.96	115.47	53.78	130.74	24.50	441.00	91.40 to 164.18	22,753	26,273
01/01/04 TO 03/31/04	16	100.94	97.86	102.26	16.90	95.70	45.80	136.56	95.52 to 121.82	38,471	39,340
04/01/04 TO 06/30/04	28	97.02	91.57	88.04	26.01	104.01	22.83	226.30	75.75 to 102.78	37,475	32,994
07/01/04 TO 09/30/04	39	95.30	97.51	98.52	22.82	98.98	35.88	220.33	88.04 to 100.44	35,387	34,864
10/01/04 TO 12/31/04	25	98.96	106.82	91.27	31.54	117.04	56.73	217.50	77.00 to 106.49	21,832	19,925
01/01/05 TO 03/31/05	22	93.21	150.42	86.87	79.95	173.16	42.56	837.00	85.40 to 161.34	38,836	33,735
04/01/05 TO 06/30/05	35	93.32	96.19	92.20	28.25	104.33	25.40	221.45	84.61 to 104.23	39,461	36,383
____Study Years____											
07/01/03 TO 06/30/04	82	100.24	106.49	98.18	29.22	108.47	22.83	441.00	96.72 to 103.52	32,292	31,705
07/01/04 TO 06/30/05	121	95.21	108.67	93.08	36.46	116.75	25.40	837.00	88.75 to 99.61	34,392	32,011
____Calendar Yrs____											
01/01/04 TO 12/31/04	108	97.39	98.18	95.00	24.95	103.35	22.83	226.30	93.47 to 100.44	33,247	31,584
____ALL____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	9	85.40	110.18	85.99	74.32	128.13	24.50	441.00	24.50 to 110.23	12,566	10,806
CLEARWATER	21	98.96	109.26	95.37	34.38	114.57	47.76	221.45	77.00 to 116.91	23,285	22,206
ELGIN	26	96.93	111.73	93.63	37.42	119.33	45.80	233.67	82.16 to 114.92	41,686	39,031
NELIGH	50	100.16	100.27	100.68	17.55	99.60	25.40	169.74	95.30 to 102.78	39,488	39,755
OAKDALE	22	96.88	122.12	99.66	54.06	122.53	22.83	397.60	80.16 to 140.82	12,838	12,795
ORCHARD	23	100.20	109.55	103.14	26.38	106.21	35.88	305.50	91.13 to 115.38	18,150	18,720
ROYAL	1	42.56	42.56	42.56			42.56	42.56	N/A	18,000	7,660
RURAL	31	97.68	116.53	90.29	42.83	129.06	38.17	837.00	86.33 to 100.80	51,993	46,945
TILDEN	20	91.91	90.80	89.34	19.38	101.64	55.70	137.02	77.56 to 101.55	40,970	36,602
____ALL____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	170	98.17	106.49	97.28	31.82	109.46	22.83	441.00	94.56 to 100.90	29,309	28,513
2	8	94.95	100.17	90.28	14.56	110.96	78.45	151.67	78.45 to 151.67	61,875	55,860
3	25	97.11	119.11	88.53	50.01	134.54	38.17	837.00	79.12 to 100.44	53,272	47,163
____ALL____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**PA&T 2006 R&O Statistics**

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	203	<b>MEDIAN:</b>	<b>98</b>	COV:	67.57	95% Median C.I.:	94.89 to 100.27
TOTAL Sales Price:	6,800,075	WGT. MEAN:	95	STD:	72.84	95% Wgt. Mean C.I.:	91.25 to 98.88
TOTAL Adj.Sales Price:	6,809,440	MEAN:	108	AVG.ABS.DEV:	32.70	95% Mean C.I.:	97.77 to 117.81
TOTAL Assessed Value:	6,473,290						
AVG. Adj. Sales Price:	33,544	COD:	33.47	MAX Sales Ratio:	837.00		
AVG. Assessed Value:	31,888	PRD:	113.39	MIN Sales Ratio:	22.83		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	172	99.29	106.36	96.35	26.44	110.39	22.83	441.00	96.38 to 100.83	36,767	35,424
2	31	81.75	115.73	78.33	78.71	147.74	24.50	837.00	63.07 to 97.67	15,658	12,265
ALL											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	199	97.68	107.34	95.28	33.12	112.65	22.83	837.00	94.89 to 100.27	33,331	31,759
06	3	88.55	89.10	83.37	12.39	106.87	72.92	105.83	N/A	57,666	48,076
07	1	254.86	254.86	254.86			254.86	254.86	N/A	3,500	8,920
ALL											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
-											
02-0004	2	96.36	96.36	97.01	5.43	99.33	91.13	101.60	N/A	36,500	35,407
02-0006	27	100.44	107.90	93.79	30.00	115.05	47.76	221.45	78.36 to 113.92	28,833	27,042
02-0009	78	99.13	104.38	99.13	28.53	105.30	22.83	397.60	93.47 to 101.44	30,562	30,296
02-0018	26	99.01	113.74	95.17	34.60	119.51	53.14	233.67	84.21 to 114.92	43,032	40,955
02-0035											
02-0049	26	100.03	104.72	98.02	27.12	106.83	35.88	305.50	88.55 to 109.40	21,240	20,820
06-0001											
45-0029	1	97.79	97.79	97.79			97.79	97.79	N/A	68,000	66,500
54-0013	2	440.71	440.71	61.66	89.92	714.78	44.43	837.00	N/A	46,000	28,362
59-0080	26	95.47	90.31	92.10	17.66	98.06	38.17	137.02	79.27 to 100.80	45,150	41,583
70-0005	15	92.63	108.44	87.62	53.86	123.76	24.50	441.00	59.50 to 105.49	37,940	33,243
NonValid School											
ALL											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888



**PA&T 2006 R&O Statistics**

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	203	<b>MEDIAN:</b>	<b>98</b>	COV:	67.57	95% Median C.I.:	94.89 to 100.27
TOTAL Sales Price:	6,800,075	WGT. MEAN:	95	STD:	72.84	95% Wgt. Mean C.I.:	91.25 to 98.88
TOTAL Adj.Sales Price:	6,809,440	MEAN:	108	AVG.ABS.DEV:	32.70	95% Mean C.I.:	97.77 to 117.81
TOTAL Assessed Value:	6,473,290						
AVG. Adj. Sales Price:	33,544	COD:	33.47	MAX Sales Ratio:	837.00		
AVG. Assessed Value:	31,888	PRD:	113.39	MIN Sales Ratio:	22.83		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	35	85.40	114.47	80.03	72.50	143.03	24.50	837.00	63.07 to 100.00	21,011	16,816
Prior TO 1860											
1860 TO 1899	13	98.96	113.80	91.43	32.62	124.46	44.43	226.30	81.75 to 137.02	23,346	21,346
1900 TO 1919	71	98.30	111.22	96.61	32.48	115.12	42.56	441.00	91.40 to 101.60	26,601	25,698
1920 TO 1939	28	100.85	103.56	98.51	18.27	105.13	61.03	220.33	95.78 to 110.22	27,094	26,690
1940 TO 1949	3	84.21	99.56	92.33	42.83	107.84	53.14	161.34	N/A	34,533	31,883
1950 TO 1959	6	85.58	94.92	92.69	18.31	102.41	75.75	125.49	75.75 to 125.49	42,916	39,778
1960 TO 1969	5	97.79	93.98	98.46	5.29	95.45	77.00	100.90	N/A	39,460	38,853
1970 TO 1979	32	100.63	102.37	98.89	24.35	103.52	22.83	254.86	90.05 to 108.79	49,837	49,284
1980 TO 1989	3	116.30	104.53	100.40	13.39	104.11	75.28	122.01	N/A	88,833	89,190
1990 TO 1994	2	100.74	100.74	100.86	0.81	99.87	99.92	101.55	N/A	133,250	134,400
1995 TO 1999	3	86.16	86.18	83.95	5.99	102.65	78.45	93.93	N/A	105,000	88,150
2000 TO Present	2	106.19	106.19	105.57	7.11	100.59	98.64	113.74	N/A	61,000	64,397
ALL	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	28	100.42	162.42	145.79	101.16	111.40	24.50	837.00	67.20 to 175.00	2,173	3,168
5000 TO 9999	22	100.52	109.87	108.39	31.47	101.37	22.83	233.67	91.22 to 118.67	6,900	7,478
Total \$											
1 TO 9999	50	100.52	139.30	119.09	70.44	116.97	22.83	837.00	88.67 to 121.82	4,253	5,064
10000 TO 29999	67	98.30	103.67	103.00	27.61	100.66	25.40	221.45	91.37 to 105.30	19,331	19,910
30000 TO 59999	45	97.03	95.00	96.11	15.98	98.84	45.80	156.00	88.55 to 102.90	39,996	38,442
60000 TO 99999	32	97.94	91.37	91.95	14.51	99.37	35.94	122.45	86.08 to 100.44	73,914	67,966
100000 TO 149999	7	85.46	84.60	85.31	12.76	99.16	59.50	99.92	59.50 to 99.92	112,500	95,979
150000 TO 249999	2	90.00	90.00	88.64	12.83	101.53	78.45	101.55	N/A	174,500	154,682
ALL	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	31,888	PRD:	113.39	MIN Sales Ratio:	22.83		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	85.40	117.31	81.53	81.25	143.89	22.83	441.00	55.29 to 132.00	2,667	2,174
5000 TO 9999	22	93.76	103.16	85.17	35.87	121.13	40.81	254.86	72.86 to 111.00	8,827	7,517
Total \$ _____											
1 TO 9999	51	91.22	111.21	84.13	59.48	132.18	22.83	441.00	77.00 to 100.83	5,324	4,479
10000 TO 29999	74	96.25	110.11	90.87	34.77	121.18	35.94	837.00	89.27 to 100.05	21,709	19,726
30000 TO 59999	46	101.52	106.53	97.04	21.91	109.79	44.43	220.33	92.22 to 109.40	45,448	44,101
60000 TO 99999	26	99.75	97.67	95.98	8.40	101.76	69.95	120.80	96.38 to 100.80	79,009	75,835
100000 TO 149999	4	110.96	110.52	108.64	10.55	101.73	97.68	122.45	N/A	109,375	118,820
150000 TO 249999	2	90.00	90.00	88.64	12.83	101.53	78.45	101.55	N/A	174,500	154,682
ALL _____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	35	85.40	114.47	80.03	72.50	143.03	24.50	837.00	63.07 to 100.00	21,011	16,816
20	74	99.96	111.73	100.22	33.48	111.48	23.45	441.00	94.31 to 103.17	23,170	23,221
30	87	97.44	101.61	96.16	18.64	105.67	44.43	221.45	94.56 to 101.44	44,496	42,787
40	7	101.55	109.56	90.90	44.16	120.53	22.83	254.86	22.83 to 254.86	69,750	63,403
ALL _____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	35	85.40	114.47	80.03	72.50	143.03	24.50	837.00	63.07 to 100.00	21,011	16,816
100	9	105.49	104.28	102.30	46.10	101.94	22.83	254.86	23.45 to 140.82	12,922	13,218
101	108	98.36	106.38	95.97	25.75	110.85	42.56	441.00	94.31 to 100.83	40,949	39,297
102	13	93.32	96.39	93.04	15.77	103.60	69.07	136.56	75.70 to 103.52	37,115	34,531
104	36	100.32	110.98	102.06	27.53	108.74	44.43	221.45	95.52 to 115.38	27,379	27,943
106	2	99.77	99.77	99.57	4.48	100.20	95.30	104.23	N/A	33,500	33,355
ALL _____											
	203	97.68	107.79	95.06	33.47	113.39	22.83	837.00	94.89 to 100.27	33,544	31,888

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<b>CONDITION</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	35	85.40	114.47	80.03	72.50	143.03	24.50	837.00	63.07 to 100.00	21,011	16,816
10	10	78.10	73.39	78.16	29.16	93.90	22.83	113.92	44.49 to 103.17	12,500	9,770
20	43	97.44	117.53	97.58	40.51	120.44	23.45	441.00	91.40 to 106.49	13,312	12,991
30	96	99.90	105.00	97.47	21.57	107.72	44.43	254.86	96.12 to 102.90	41,907	40,846
40	19	98.96	105.69	96.57	17.08	109.44	75.70	169.45	94.56 to 114.52	71,236	68,796
<u>ALL</u>	<u>203</u>	<u>97.68</u>	<u>107.79</u>	<u>95.06</u>	<u>33.47</u>	<u>113.39</u>	<u>22.83</u>	<u>837.00</u>	<u>94.89 to 100.27</u>	<u>33,544</u>	<u>31,888</u>

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>95</b>	COV:	58.69	95% Median C.I.:	75.50 to 99.39
TOTAL Sales Price:	14,197,637	WGT. MEAN:	97	STD:	60.25	95% Wgt. Mean C.I.:	92.55 to 101.13
TOTAL Adj.Sales Price:	14,185,137	MEAN:	103	AVG.ABS.DEV:	33.16	95% Mean C.I.:	84.22 to 121.11
TOTAL Assessed Value:	13,736,710						
AVG. Adj. Sales Price:	345,978	COD:	34.77	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	335,041	PRD:	106.01	MIN Sales Ratio:	18.06		

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02											
10/01/02 TO 12/31/02	2	89.68	89.68	93.86	6.34	95.55	84.00	95.37	N/A	37,750	35,432
01/01/03 TO 03/31/03	1	142.50	142.50	142.50			142.50	142.50	N/A	1,000	1,425
04/01/03 TO 06/30/03	5	63.33	63.93	70.58	11.03	90.57	53.25	75.06	N/A	31,520	22,248
07/01/03 TO 09/30/03	6	80.33	83.03	56.68	45.91	146.48	18.06	157.13	18.06 to 157.13	118,650	67,252
10/01/03 TO 12/31/03	2	81.64	81.64	81.88	10.03	99.70	73.45	89.83	N/A	28,650	23,460
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	6	102.71	109.39	93.46	15.92	117.04	85.26	154.38	85.26 to 154.38	36,472	34,088
07/01/04 TO 09/30/04	2	126.24	126.24	114.37	20.67	110.37	100.14	152.33	N/A	27,500	31,452
10/01/04 TO 12/31/04	3	88.00	70.08	44.12	23.39	158.86	30.25	92.00	N/A	8,666	3,823
01/01/05 TO 03/31/05	5	99.39	116.52	99.31	27.72	117.32	73.41	211.00	N/A	1,507,600	1,497,265
04/01/05 TO 06/30/05	9	99.16	133.84	99.88	55.35	134.00	62.81	391.83	71.93 to 200.00	593,777	593,057
<u>Study Years</u>											
07/01/02 TO 06/30/03	8	72.81	80.19	78.40	26.15	102.28	53.25	142.50	53.25 to 142.50	29,262	22,941
07/01/03 TO 06/30/04	14	94.16	94.13	66.29	27.20	141.99	18.06	157.13	68.00 to 115.63	70,574	46,783
07/01/04 TO 06/30/05	19	99.25	118.41	99.50	41.02	119.01	30.25	391.83	75.50 to 108.59	682,263	678,853
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	14	72.01	80.26	60.69	35.47	132.23	18.06	157.13	53.25 to 109.93	66,271	40,221
01/01/04 TO 12/31/04	11	98.21	101.73	93.02	22.08	109.37	30.25	154.38	85.26 to 152.33	27,257	25,355
<u>ALL</u>											
	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
CLEARWATER	6	96.83	100.66	104.41	33.00	96.41	53.25	157.13	53.25 to 157.13	11,250	11,746
ELGIN	3	100.14	133.05	106.78	40.94	124.60	88.00	211.00	N/A	15,166	16,195
NELIGH	11	89.83	94.80	86.21	23.06	109.97	68.00	154.38	70.56 to 152.33	37,836	32,618
OAKDALE	2	57.85	57.85	52.38	9.47	110.44	52.37	63.33	N/A	300,300	157,305
ORCHARD	5	108.59	157.52	105.06	59.77	149.94	85.26	391.83	N/A	87,367	91,785
ROYAL	2	45.00	45.00	30.49	59.86	147.57	18.06	71.93	N/A	16,250	4,955
RURAL	9	99.29	106.80	99.25	16.81	107.61	73.41	200.00	84.00 to 107.20	1,394,888	1,384,410
TILDEN	1	30.25	30.25	30.25			30.25	30.25	N/A	20,000	6,050
<u>ALL</u>											
	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**PA&T 2006 R&O Statistics**

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>95</b>	COV:	58.69	95% Median C.I.:	75.50 to 99.39
TOTAL Sales Price:	14,197,637	WGT. MEAN:	97	STD:	60.25	95% Wgt. Mean C.I.:	92.55 to 101.13
TOTAL Adj.Sales Price:	14,185,137	MEAN:	103	AVG.ABS.DEV:	33.16	95% Mean C.I.:	84.22 to 121.11
TOTAL Assessed Value:	13,736,710						
AVG. Adj. Sales Price:	345,978	COD:	34.77	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	335,041	PRD:	106.01	MIN Sales Ratio:	18.06		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	89.83	101.69	77.74	42.08	130.80	18.06	391.83	71.93 to 100.14	51,004	39,651
2	2	142.00	142.00	99.13	40.85	143.25	84.00	200.00	N/A	5,750	5,700
3	8	99.27	96.61	99.23	4.77	97.35	73.41	107.20	73.41 to 107.20	1,574,062	1,562,015
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	95.37	103.84	96.95	30.92	107.12	18.06	391.83	84.00 to 99.29	454,630	440,743
2	10	87.60	98.99	80.43	50.84	123.08	30.25	200.00	53.25 to 152.33	9,160	7,367
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0004	3	99.25	99.30	99.30	0.11	100.00	99.16	99.48	N/A	2,500,000	2,482,456
02-0006	9	98.21	97.34	99.23	24.75	98.09	53.25	157.13	57.43 to 142.50	566,944	562,596
02-0009	13	75.50	89.12	66.23	28.27	134.56	52.37	154.38	68.00 to 95.66	78,215	51,801
02-0018	4	103.67	126.58	106.84	31.36	118.48	88.00	211.00	N/A	13,250	14,156
02-0035											
02-0049	9	92.00	129.07	99.87	66.56	129.23	18.06	391.83	71.93 to 200.00	53,426	53,359
06-0001											
45-0029											
54-0013											
59-0080	1	30.25	30.25	30.25			30.25	30.25	N/A	20,000	6,050
70-0005	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
NonValid School											
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>95</b>	COV:	58.69	95% Median C.I.:	75.50 to 99.39
TOTAL Sales Price:	14,197,637	WGT. MEAN:	97	STD:	60.25	95% Wgt. Mean C.I.:	92.55 to 101.13
TOTAL Adj.Sales Price:	14,185,137	MEAN:	103	AVG.ABS.DEV:	33.16	95% Mean C.I.:	84.22 to 121.11
TOTAL Assessed Value:	13,736,710						
AVG. Adj. Sales Price:	345,978	COD:	34.77	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	335,041	PRD:	106.01	MIN Sales Ratio:	18.06		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	65.67	91.47	78.09	61.54	117.14	30.25	200.00	30.25 to 200.00	10,825	8,453
Prior TO 1860											
1860 TO 1899	1	88.00	88.00	88.00			88.00	88.00	N/A	2,500	2,200
1900 TO 1919	7	100.14	162.58	118.76	67.98	136.90	89.83	391.83	89.83 to 391.83	17,557	20,850
1920 TO 1939	6	102.69	103.05	96.53	19.12	106.76	62.81	142.50	62.81 to 142.50	11,083	10,698
1940 TO 1949	2	89.58	89.58	97.55	21.22	91.83	70.56	108.59	N/A	193,750	189,000
1950 TO 1959	4	72.67	88.71	56.10	36.55	158.12	52.37	157.13	N/A	164,375	92,222
1960 TO 1969	4	79.75	79.95	82.79	5.86	96.57	75.06	85.26	N/A	48,334	40,016
1970 TO 1979	3	73.45	62.39	70.78	35.22	88.14	18.06	95.66	N/A	34,266	24,255
1980 TO 1989											
1990 TO 1994											
1995 TO 1999	6	99.27	98.66	99.30	0.74	99.36	95.37	99.48	95.37 to 99.48	2,094,250	2,079,504
2000 TO Present											
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	103.81	121.24	118.32	44.35	102.47	57.43	211.00	57.43 to 211.00	2,450	2,898
5000 TO 9999	6	85.07	130.87	123.90	80.18	105.62	53.25	391.83	53.25 to 391.83	7,000	8,673
Total \$											
1 TO 9999	14	95.11	125.37	122.13	58.40	102.65	53.25	391.83	62.81 to 200.00	4,400	5,373
10000 TO 29999	11	89.83	94.32	87.40	38.98	107.92	18.06	157.13	30.25 to 154.38	18,700	16,343
30000 TO 59999	6	85.25	84.62	85.87	14.62	98.54	68.00	100.14	68.00 to 100.14	37,916	32,559
60000 TO 99999	1	95.37	95.37	95.37			95.37	95.37	N/A	65,500	62,465
100000 TO 149999	2	77.91	77.91	78.64	9.43	99.07	70.56	85.26	N/A	124,918	98,237
250000 TO 499999	1	108.59	108.59	108.59			108.59	108.59	N/A	275,000	298,615
500000 +	6	99.27	91.49	97.17	7.96	94.16	52.37	99.48	52.37 to 99.48	2,183,333	2,121,465
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>95</b>	COV:	58.69	95% Median C.I.:	75.50 to 99.39
TOTAL Sales Price:	14,197,637	WGT. MEAN:	97	STD:	60.25	95% Wgt. Mean C.I.:	92.55 to 101.13
TOTAL Adj.Sales Price:	14,185,137	MEAN:	103	AVG.ABS.DEV:	33.16	95% Mean C.I.:	84.22 to 121.11
TOTAL Assessed Value:	13,736,710						
AVG. Adj. Sales Price:	345,978	COD:	34.77	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	335,041	PRD:	106.01	MIN Sales Ratio:	18.06		

(!: AVTot=0)  
(!: Derived)

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	88.00	92.24	51.62	45.21	178.71	18.06	200.00	53.25 to 142.50	5,288	2,730
5000 TO 9999	8	79.75	92.61	73.54	40.74	125.94	30.25	211.00	30.25 to 211.00	9,250	6,802
Total \$											
1 TO 9999	17	84.00	92.42	64.96	43.56	142.27	18.06	211.00	57.43 to 115.63	7,152	4,646
10000 TO 29999	11	92.66	130.73	100.76	57.48	129.75	68.00	391.83	73.41 to 157.13	22,563	22,735
30000 TO 59999	3	95.66	97.08	97.03	1.64	100.05	95.44	100.14	N/A	41,666	40,430
60000 TO 99999	2	82.97	82.97	79.69	14.95	104.11	70.56	95.37	N/A	89,000	70,925
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
500000 +	5	99.29	99.32	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	65.67	91.47	78.09	61.54	117.14	30.25	200.00	30.25 to 200.00	10,825	8,453
15	1	84.00	84.00	84.00			84.00	84.00	N/A	10,000	8,400
20	30	95.55	107.75	98.75	31.87	109.11	18.06	391.83	88.00 to 99.39	440,451	434,928
25	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>95</b>	COV:	58.69	95% Median C.I.:	75.50 to 99.39
TOTAL Sales Price:	14,197,637	WGT. MEAN:	97	STD:	60.25	95% Wgt. Mean C.I.:	92.55 to 101.13
TOTAL Adj.Sales Price:	14,185,137	MEAN:	103	AVG.ABS.DEV:	33.16	95% Mean C.I.:	84.22 to 121.11
TOTAL Assessed Value:	13,736,710						
AVG. Adj. Sales Price:	345,978	COD:	34.77	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	335,041	PRD:	106.01	MIN Sales Ratio:	18.06		

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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
(blank)	8	65.67	91.47	78.09	61.54	117.14	30.25	200.00	30.25 to 200.00	10,825	8,453
300	1	89.83	89.83	89.83			89.83	89.83	N/A	29,500	26,500
319	1	70.56	70.56	70.56			70.56	70.56	N/A	112,500	79,385
326	2	143.25	143.25	104.54	47.29	137.03	75.50	211.00	N/A	7,000	7,317
344	4	94.02	94.27	89.52	11.94	105.30	73.41	115.63	N/A	32,225	28,848
350	1	75.06	75.06	75.06			75.06	75.06	N/A	35,000	26,270
351	1	92.00	92.00	92.00			92.00	92.00	N/A	3,500	3,220
353	4	93.11	89.57	95.66	10.32	93.64	71.93	100.14	N/A	14,250	13,631
381	1	84.00	84.00	84.00			84.00	84.00	N/A	10,000	8,400
384	1	154.38	154.38	154.38			154.38	154.38	N/A	13,000	20,070
386	1	95.66	95.66	95.66			95.66	95.66	N/A	50,000	47,830
396	5	99.29	99.32	99.32	0.09	100.00	99.16	99.48	N/A	2,500,000	2,482,912
406	2	118.97	118.97	96.75	19.78	122.97	95.44	142.50	N/A	18,000	17,415
420	1	109.93	109.93	109.93			109.93	109.93	N/A	15,000	16,490
421	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510
446	1	157.13	157.13	157.13			157.13	157.13	N/A	15,000	23,570
528	2	40.44	40.44	28.91	55.34	139.87	18.06	62.81	N/A	16,500	4,770
531	2	79.36	79.36	83.27	7.44	95.30	73.45	85.26	N/A	82,568	68,755
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041

**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	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041
04											
ALL	41	95.37	102.66	96.84	34.77	106.01	18.06	391.83	75.50 to 99.39	345,978	335,041



**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>76</b>	COV:	24.79	95% Median C.I.:	73.40 to 79.48	(!: Derived)
(AgLand) TOTAL Sales Price:	17,253,683	WGT. MEAN:	76	STD:	18.99	95% Wgt. Mean C.I.:	72.21 to 80.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,420,883	MEAN:	77	AVG.ABS.DEV:	13.20	95% Mean C.I.:	72.57 to 80.65	
(AgLand) TOTAL Assessed Value:	13,261,183							
AVG. Adj. Sales Price:	204,951	COD:	17.29	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	156,013	PRD:	100.64	MIN Sales Ratio:	10.69			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	2	73.86	73.86	73.47	23.48	100.52	56.51	91.20	N/A	46,012	33,807
10/01/02 TO 12/31/02	4	95.80	95.07	95.79	11.36	99.25	73.15	115.53	N/A	187,900	179,982
01/01/03 TO 03/31/03	7	77.18	82.86	87.73	15.90	94.44	56.73	121.24	56.73 to 121.24	127,634	111,977
04/01/03 TO 06/30/03	8	84.39	80.14	75.08	21.99	106.73	10.69	109.71	10.69 to 109.71	146,601	110,075
07/01/03 TO 09/30/03	1	131.69	131.69	131.69			131.69	131.69	N/A	76,000	100,085
10/01/03 TO 12/31/03	5	75.08	75.23	76.03	3.47	98.95	70.89	80.98	N/A	214,880	163,367
01/01/04 TO 03/31/04	17	76.90	77.48	78.39	13.27	98.83	39.42	109.30	71.64 to 88.72	269,284	211,103
04/01/04 TO 06/30/04	9	76.52	78.44	77.29	15.10	101.49	59.39	110.64	60.73 to 91.32	212,951	164,581
07/01/04 TO 09/30/04	6	69.69	67.49	69.61	14.47	96.96	46.13	81.40	46.13 to 81.40	389,651	271,222
10/01/04 TO 12/31/04	8	73.97	70.71	73.58	22.55	96.09	39.69	107.50	39.69 to 107.50	181,205	133,338
01/01/05 TO 03/31/05	11	67.86	64.25	66.19	13.65	97.07	42.00	76.92	42.33 to 76.19	176,603	116,902
04/01/05 TO 06/30/05	7	77.67	79.22	74.15	12.45	106.84	64.42	96.08	64.42 to 96.08	162,285	120,331
<u>Study Years</u>											
07/01/02 TO 06/30/03	21	80.40	83.29	84.26	20.46	98.84	10.69	121.24	76.37 to 95.23	138,565	116,761
07/01/03 TO 06/30/04	32	76.52	79.09	78.31	14.23	100.99	39.42	131.69	72.09 to 82.58	238,900	187,090
07/01/04 TO 06/30/05	32	73.25	69.75	70.23	16.57	99.31	39.69	107.50	64.42 to 76.92	214,568	150,696
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	79.48	82.33	80.25	18.80	102.59	10.69	131.69	75.08 to 91.28	153,173	122,921
01/01/04 TO 12/31/04	40	76.37	74.84	75.51	15.83	99.12	39.42	110.64	71.69 to 80.39	257,049	194,100
<u>ALL</u>											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>76</b>	COV:	24.79	95% Median C.I.:	73.40 to 79.48	(!: Derived)
(AgLand) TOTAL Sales Price:	17,253,683	WGT. MEAN:	76	STD:	18.99	95% Wgt. Mean C.I.:	72.21 to 80.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,420,883	MEAN:	77	AVG.ABS.DEV:	13.20	95% Mean C.I.:	72.57 to 80.65	
(AgLand) TOTAL Assessed Value:	13,261,183							
AVG. Adj. Sales Price:	204,951	COD:	17.29	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	156,013	PRD:	100.64	MIN Sales Ratio:	10.69			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1003	8	85.73	86.05	83.59	18.58	102.93	56.73	131.69	56.73 to 131.69	218,150	182,363
1005	3	76.51	78.69	78.70	3.12	99.99	76.19	83.36	N/A	244,575	192,478
1009	2	75.16	75.16	100.21	47.20	75.01	39.69	110.64	N/A	170,000	170,350
1211	6	82.69	84.54	80.27	19.54	105.31	59.39	115.53	59.39 to 115.53	237,361	190,536
1213	2	78.63	78.63	77.18	2.88	101.89	76.37	80.90	N/A	56,000	43,220
1215	3	65.84	67.80	69.97	4.42	96.90	64.42	73.14	N/A	530,666	371,283
1217	3	42.33	54.83	72.72	30.04	75.39	42.00	80.15	N/A	130,710	95,056
1279	9	71.64	74.03	75.68	11.14	97.82	59.81	104.78	66.36 to 78.24	229,398	173,617
1281	4	77.34	84.77	92.22	12.44	91.92	75.08	109.30	N/A	90,230	83,210
1283	5	77.79	80.37	80.83	4.28	99.43	76.52	90.57	N/A	140,400	113,486
1285	1	60.73	60.73	60.73			60.73	60.73	N/A	240,000	145,760
1487	4	77.34	79.08	74.92	22.07	105.56	51.93	109.71	N/A	227,000	170,060
1489	2	82.63	82.63	84.51	7.75	97.78	76.23	89.04	N/A	299,400	253,035
1491	6	79.54	79.03	79.02	7.81	100.02	64.73	88.72	64.73 to 88.72	222,563	175,867
1493	3	74.88	81.31	79.85	10.17	101.83	73.10	95.95	N/A	191,288	152,736
1559	2	39.27	39.27	23.96	72.78	163.94	10.69	67.86	N/A	162,120	38,838
1561	3	80.98	81.05	78.94	8.39	102.67	70.89	91.28	N/A	314,466	248,250
1563	1	76.90	76.90	76.90			76.90	76.90	N/A	275,428	211,815
1565	2	56.82	56.82	53.02	10.92	107.16	50.61	63.03	N/A	161,831	85,805
935	6	85.77	85.60	95.86	26.44	89.29	39.42	121.24	39.42 to 121.24	88,425	84,763
937	3	76.92	76.82	76.94	3.14	99.85	73.15	80.40	N/A	218,890	168,408
939	2	53.80	53.80	53.73	14.25	100.12	46.13	61.46	N/A	348,332	187,167
941	5	80.39	74.66	64.51	16.80	115.73	56.17	91.20	N/A	109,495	70,632
ALL	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	29	76.37	78.24	78.07	19.98	100.22	42.00	131.69	66.28 to 84.35	267,621	208,933
2	13	76.90	75.18	73.80	17.42	101.87	50.61	109.71	60.73 to 89.04	207,014	152,776
3	18	74.73	74.41	73.85	15.92	100.75	10.69	109.30	68.68 to 81.40	212,900	157,235
4	15	76.92	76.47	75.74	22.67	100.96	39.42	121.24	56.51 to 91.20	118,930	90,076
5	10	76.85	77.92	76.50	3.60	101.86	74.06	91.32	74.88 to 79.48	135,250	103,463
ALL	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>76</b>	COV:	24.79	95% Median C.I.:	73.40 to 79.48	(!: Derived)
(AgLand) TOTAL Sales Price:	17,253,683	WGT. MEAN:	76	STD:	18.99	95% Wgt. Mean C.I.:	72.21 to 80.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,420,883	MEAN:	77	AVG.ABS.DEV:	13.20	95% Mean C.I.:	72.57 to 80.65	
(AgLand) TOTAL Assessed Value:	13,261,183							
AVG. Adj. Sales Price:	204,951	COD:	17.29	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	156,013	PRD:	100.64	MIN Sales Ratio:	10.69			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013
____ALL____											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0004	4	76.44	77.35	75.51	3.39	102.43	73.14	83.36	N/A	394,556	297,947
02-0006	8	75.29	74.46	72.12	10.62	103.25	59.39	95.23	59.39 to 95.23	215,589	155,480
02-0009	16	69.10	70.40	72.59	20.73	96.98	42.00	109.30	59.81 to 80.15	230,646	167,426
02-0018	19	79.48	77.70	77.30	13.22	100.52	50.61	109.71	67.86 to 88.72	197,479	152,649
02-0035	1	84.35	84.35	84.35			84.35	84.35	N/A	362,000	305,360
02-0049	11	80.40	84.82	94.59	28.20	89.67	39.42	121.24	39.69 to 115.53	138,290	130,810
06-0001	1	70.89	70.89	70.89			70.89	70.89	N/A	334,400	237,055
45-0029	1	91.32	91.32	91.32			91.32	91.32	N/A	22,000	20,090
54-0013	3	80.39	82.11	79.35	5.01	103.48	76.92	89.01	N/A	113,374	89,960
59-0080	10	74.14	69.42	67.84	14.80	102.33	10.69	95.95	66.36 to 78.24	206,104	139,811
70-0005	11	76.19	80.37	77.50	22.70	103.70	56.17	131.69	56.51 to 96.37	184,975	143,360
NonValid School											
____ALL____											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	39.42	39.42	39.42			39.42	39.42	N/A	64,250	25,330
0.01 TO 10.00	1	56.73	56.73	56.73			56.73	56.73	N/A	18,500	10,495
10.01 TO 30.00	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335
30.01 TO 50.00	9	75.08	68.25	65.28	16.72	104.54	39.69	91.32	42.00 to 80.90	42,358	27,652
50.01 TO 100.00	14	75.82	81.79	78.91	12.91	103.66	67.86	131.69	71.64 to 91.20	94,428	74,512
100.01 TO 180.00	40	75.72	75.09	72.81	18.26	103.14	10.69	121.24	66.36 to 79.48	238,198	173,422
180.01 TO 330.00	15	80.98	85.74	83.69	14.42	102.45	51.93	110.64	77.67 to 107.50	309,273	258,839
330.01 TO 650.00	3	76.92	79.59	76.37	6.75	104.22	73.14	88.72	N/A	478,890	365,718
____ALL____											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>76</b>	COV:	24.79	95% Median C.I.:	73.40 to 79.48	(!: Derived)
(AgLand) TOTAL Sales Price:	17,253,683	WGT. MEAN:	76	STD:	18.99	95% Wgt. Mean C.I.:	72.21 to 80.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,420,883	MEAN:	77	AVG.ABS.DEV:	13.20	95% Mean C.I.:	72.57 to 80.65	
(AgLand) TOTAL Assessed Value:	13,261,183							
AVG. Adj. Sales Price:	204,951	COD:	17.29	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	156,013	PRD:	100.64	MIN Sales Ratio:	10.69			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	39.42	39.42	39.42			39.42	39.42	N/A	64,250	25,330
DRY	3	73.40	72.71	71.86	3.35	101.20	68.68	76.06	N/A	103,100	74,083
DRY-N/A	11	80.39	78.53	75.02	16.31	104.68	50.61	96.37	56.51 to 95.95	111,816	83,883
GRASS	14	75.34	72.50	73.78	14.53	98.26	42.00	96.08	56.73 to 85.63	58,838	43,412
GRASS-N/A	14	76.88	77.12	78.73	16.22	97.95	39.69	109.71	63.03 to 88.72	179,952	141,683
IRRGTD	2	78.75	78.75	79.84	2.83	98.63	76.52	80.98	N/A	314,000	250,710
IRRGTD-N/A	40	76.37	78.46	75.96	19.25	103.30	10.69	131.69	71.69 to 82.58	296,156	224,953
ALL	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	39.42	39.42	39.42			39.42	39.42	N/A	64,250	25,330
DRY	11	76.06	76.70	75.24	12.08	101.93	56.51	95.95	59.81 to 91.20	91,173	68,600
DRY-N/A	3	91.28	79.42	72.78	16.71	109.13	50.61	96.37	N/A	178,791	130,120
GRASS	20	75.34	70.21	69.93	15.48	100.41	39.69	96.08	63.03 to 79.48	73,253	51,225
GRASS-N/A	8	80.77	86.29	83.43	13.60	103.43	73.15	109.71	73.15 to 109.71	234,749	195,853
IRRGTD	30	76.71	78.03	76.14	18.52	102.47	10.69	131.69	72.09 to 83.36	311,690	237,336
IRRGTD-N/A	12	76.21	79.60	76.18	18.12	104.49	56.17	121.24	64.73 to 95.23	260,296	198,287
ALL	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	39.42	39.42	39.42			39.42	39.42	N/A	64,250	25,330
DRY	14	76.93	77.28	74.38	15.04	103.90	50.61	96.37	59.81 to 91.28	109,948	81,783
GRASS	27	75.46	74.56	76.88	15.93	96.99	39.69	109.71	71.64 to 80.15	106,433	81,824
GRASS-N/A	1	81.40	81.40	81.40			81.40	81.40	N/A	469,380	382,070
IRRGTD	41	76.51	78.50	76.11	18.85	103.14	10.69	131.69	71.69 to 82.58	295,226	224,686
IRRGTD-N/A	1	77.67	77.67	77.67			77.67	77.67	N/A	370,000	287,387
ALL	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**PA&T 2006 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>76</b>	COV:	24.79	95% Median C.I.:	73.40 to 79.48	(!: Derived)
(AgLand) TOTAL Sales Price:	17,253,683	WGT. MEAN:	76	STD:	18.99	95% Wgt. Mean C.I.:	72.21 to 80.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,420,883	MEAN:	77	AVG.ABS.DEV:	13.20	95% Mean C.I.:	72.57 to 80.65	
(AgLand) TOTAL Assessed Value:	13,261,183							
AVG. Adj. Sales Price:	204,951	COD:	17.29	MAX Sales Ratio:	131.69			
AVG. Assessed Value:	156,013	PRD:	100.64	MIN Sales Ratio:	10.69			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	1	85.63	85.63	85.63			85.63	85.63	N/A	8,000	6,850
Total \$ _____											
1 TO 9999	1	85.63	85.63	85.63			85.63	85.63	N/A	8,000	6,850
10000 TO 29999	5	75.08	69.27	69.27	19.49	100.00	42.33	91.32	N/A	21,539	14,921
30000 TO 59999	11	75.46	72.29	71.57	17.56	101.01	39.69	96.08	42.00 to 91.20	48,152	34,460
60000 TO 99999	11	76.37	79.00	79.95	18.85	98.82	39.42	131.69	63.03 to 109.71	74,075	59,220
100000 TO 149999	6	84.23	88.03	87.22	17.74	100.92	68.68	121.24	68.68 to 121.24	130,050	113,433
150000 TO 249999	21	76.92	78.40	77.51	20.01	101.15	10.69	115.53	73.13 to 90.57	207,504	160,830
250000 TO 499999	28	73.58	74.64	74.72	14.94	99.90	46.13	110.64	66.36 to 80.98	332,064	248,106
500000 +	2	75.69	75.69	75.03	3.36	100.88	73.14	78.24	N/A	762,500	572,112
ALL _____											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335
Total \$ _____											
1 TO 9999	2	63.98	63.98	53.43	33.84	119.74	42.33	85.63	N/A	15,599	8,335
10000 TO 29999	10	56.62	56.62	36.58	33.48	154.81	10.69	91.32	39.42 to 80.90	58,810	21,510
30000 TO 59999	13	76.83	78.44	77.29	8.51	101.48	63.03	96.08	71.64 to 89.01	57,222	44,228
60000 TO 99999	5	75.21	80.68	78.58	11.70	102.67	68.68	109.71	N/A	106,260	83,496
100000 TO 149999	14	74.83	79.93	73.82	23.94	108.28	50.61	131.69	59.81 to 96.37	173,724	128,236
150000 TO 249999	24	76.21	76.00	73.34	14.74	103.62	46.13	109.30	66.36 to 80.40	265,258	194,546
250000 TO 499999	16	81.99	86.16	84.44	11.81	102.05	66.28	115.53	77.67 to 92.72	360,503	304,396
500000 +	1	73.14	73.14	73.14			73.14	73.14	N/A	960,000	702,190
ALL _____											
	85	76.37	76.61	76.12	17.29	100.64	10.69	131.69	73.40 to 79.48	204,951	156,013

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	204	<b>MEDIAN:</b>	<b>96</b>	COV:	54.86	95% Median C.I.:	88.04 to 98.64
TOTAL Sales Price:	6,864,325	WGT. MEAN:	90	STD:	56.10	95% Wgt. Mean C.I.:	86.15 to 94.23
TOTAL Adj.Sales Price:	6,873,690	MEAN:	102	AVG.ABS.DEV:	34.23	95% Mean C.I.:	94.57 to 109.97
TOTAL Assessed Value:	6,199,560						
AVG. Adj. Sales Price:	33,694	COD:	35.73	MAX Sales Ratio:	441.00		
AVG. Assessed Value:	30,390	PRD:	113.39	MIN Sales Ratio:	12.64		

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	22	99.11	96.90	98.44	16.18	98.44	24.50	169.74	84.21 to 108.79	28,140	27,701
10/01/03 TO 12/31/03	16	117.30	154.45	113.82	54.36	135.69	24.50	441.00	94.31 to 165.00	22,753	25,898
01/01/04 TO 03/31/04	17	100.76	96.33	101.68	16.34	94.73	45.80	136.56	74.45 to 113.75	39,988	40,660
04/01/04 TO 06/30/04	28	94.80	93.67	83.35	31.08	112.38	22.83	239.90	74.02 to 98.37	37,475	31,234
07/01/04 TO 09/30/04	39	91.37	94.95	94.58	28.39	100.39	35.88	220.33	79.12 to 101.25	35,387	33,469
10/01/04 TO 12/31/04	25	81.75	96.96	81.52	41.32	118.93	31.11	217.50	69.07 to 102.90	21,832	17,798
01/01/05 TO 03/31/05	22	97.74	124.40	81.29	53.28	153.04	42.56	300.00	78.45 to 161.34	38,836	31,568
04/01/05 TO 06/30/05	35	83.17	89.61	84.36	41.32	106.21	12.64	221.45	69.95 to 98.64	39,461	33,291
____Study Years____											
07/01/03 TO 06/30/04	83	99.83	106.79	95.48	31.18	111.84	22.83	441.00	96.38 to 101.60	32,677	31,199
07/01/04 TO 06/30/05	121	86.16	99.17	86.75	40.90	114.32	12.64	300.00	81.46 to 96.48	34,392	29,834
____Calendar Yrs____											
01/01/04 TO 12/31/04	109	94.56	95.30	90.73	29.80	105.04	22.83	239.90	82.64 to 98.09	33,532	30,422
____ALL____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	9	85.40	110.18	85.99	74.32	128.13	24.50	441.00	24.50 to 110.23	12,566	10,806
CLEARWATER	21	97.67	104.43	91.64	38.25	113.96	12.64	221.45	76.92 to 116.91	23,285	21,338
ELGIN	26	96.93	111.73	93.63	37.42	119.33	45.80	233.67	82.16 to 114.92	41,686	39,031
NELIGH	50	92.84	91.77	87.84	27.12	104.48	25.40	198.09	78.11 to 101.25	39,488	34,684
OAKDALE	22	96.88	120.85	97.88	52.75	123.46	22.83	397.60	80.16 to 140.82	12,838	12,566
ORCHARD	23	113.75	117.00	98.79	42.97	118.44	28.13	300.00	68.88 to 134.24	18,150	17,929
ROYAL	1	42.56	42.56	42.56			42.56	42.56	N/A	18,000	7,660
RURAL	32	97.52	92.80	87.82	22.07	105.67	38.17	264.75	80.42 to 100.44	52,376	45,995
TILDEN	20	91.91	91.15	89.92	18.99	101.37	55.70	137.02	79.27 to 101.55	40,970	36,839
____ALL____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	170	95.79	104.63	91.70	38.10	114.10	12.64	441.00	88.00 to 99.83	29,309	26,877
2	8	94.79	91.58	87.25	21.41	104.97	28.13	151.67	28.13 to 151.67	61,875	53,983
3	26	96.50	90.13	85.86	24.49	104.98	38.17	264.75	67.78 to 100.44	53,694	46,100
____ALL____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	204	<b>MEDIAN:</b>	<b>96</b>	COV:	54.86	95% Median C.I.:	88.04 to 98.64
TOTAL Sales Price:	6,864,325	WGT. MEAN:	90	STD:	56.10	95% Wgt. Mean C.I.:	86.15 to 94.23
TOTAL Adj.Sales Price:	6,873,690	MEAN:	102	AVG.ABS.DEV:	34.23	95% Mean C.I.:	94.57 to 109.97
TOTAL Assessed Value:	6,199,560						
AVG. Adj. Sales Price:	33,694	COD:	35.73	MAX Sales Ratio:	441.00		
AVG. Assessed Value:	30,390	PRD:	113.39	MIN Sales Ratio:	12.64		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	172	97.74	104.58	91.99	32.34	113.69	12.64	441.00	92.63 to 100.44	36,767	33,822
2	32	73.45	89.86	69.52	59.12	129.25	24.50	300.00	53.68 to 97.36	17,176	11,941
ALL	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	199	95.47	101.89	90.55	35.58	112.52	12.64	441.00	88.04 to 98.64	33,331	30,182
06	4	89.41	83.18	77.65	17.46	107.13	53.68	100.23	N/A	59,312	46,056
07	1	254.86	254.86	254.86			254.86	254.86	N/A	3,500	8,920
ALL	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
-											
02-0004	2	70.28	70.28	74.14	44.55	94.79	38.97	101.60	N/A	36,500	27,062
02-0006	27	98.96	103.44	89.07	33.89	116.13	12.64	221.45	77.00 to 113.74	28,833	25,682
02-0009	78	93.89	98.39	88.11	34.63	111.67	22.83	397.60	82.64 to 99.41	30,562	26,928
02-0018	26	99.01	113.74	95.17	34.60	119.51	53.14	233.67	84.21 to 114.92	43,032	40,955
02-0035											
02-0049	27	100.23	112.57	97.52	44.89	115.43	28.13	300.00	68.88 to 126.21	22,833	22,268
06-0001											
45-0029	1	97.79	97.79	97.79			97.79	97.79	N/A	68,000	66,500
54-0013	2	154.59	154.59	49.22	71.26	314.09	44.43	264.75	N/A	46,000	22,640
59-0080	26	95.47	90.58	92.51	17.38	97.92	38.17	137.02	83.54 to 100.80	45,150	41,766
70-0005	15	85.40	99.77	85.72	52.25	116.39	24.50	441.00	59.50 to 100.76	37,940	32,522
NonValid School											
ALL	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	204	<b>MEDIAN:</b>	<b>96</b>	COV:	54.86	95% Median C.I.:	88.04 to 98.64
TOTAL Sales Price:	6,864,325	WGT. MEAN:	90	STD:	56.10	95% Wgt. Mean C.I.:	86.15 to 94.23
TOTAL Adj.Sales Price:	6,873,690	MEAN:	102	AVG.ABS.DEV:	34.23	95% Mean C.I.:	94.57 to 109.97
TOTAL Assessed Value:	6,199,560						
AVG. Adj. Sales Price:	33,694	COD:	35.73	MAX Sales Ratio:	441.00		
AVG. Assessed Value:	30,390	PRD:	113.39	MIN Sales Ratio:	12.64		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	36	73.45	91.29	73.30	58.91	124.55	24.50	300.00	59.50 to 97.67	22,212	16,281
Prior TO 1860											
1860 TO 1899	13	97.94	115.17	92.24	38.86	124.85	44.43	226.30	80.16 to 169.74	23,346	21,535
1900 TO 1919	71	98.30	111.43	91.28	41.25	122.08	12.64	441.00	87.33 to 104.17	26,601	24,280
1920 TO 1939	28	96.88	95.51	91.77	23.49	104.08	31.11	220.33	84.59 to 104.00	27,094	24,864
1940 TO 1949	3	84.21	99.56	92.33	42.83	107.84	53.14	161.34	N/A	34,533	31,883
1950 TO 1959	6	82.71	91.34	88.56	19.30	103.14	68.89	120.21	68.89 to 120.21	42,916	38,006
1960 TO 1969	5	97.79	93.47	97.74	4.77	95.63	77.00	98.37	N/A	39,460	38,569
1970 TO 1979	32	95.97	99.47	91.61	29.25	108.58	22.83	254.86	77.25 to 113.85	49,837	45,656
1980 TO 1989	3	122.78	108.09	102.72	13.83	105.22	75.28	126.21	N/A	88,833	91,253
1990 TO 1994	2	100.74	100.74	100.86	0.81	99.87	99.92	101.55	N/A	133,250	134,400
1995 TO 1999	3	86.16	86.18	83.95	5.99	102.65	78.45	93.93	N/A	105,000	88,150
2000 TO Present	2	106.19	106.19	105.57	7.11	100.59	98.64	113.74	N/A	61,000	64,397
ALL	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	28	107.83	143.63	128.59	73.98	111.69	24.50	441.00	77.00 to 175.00	2,173	2,794
5000 TO 9999	22	110.69	118.84	115.39	34.01	102.99	22.83	233.67	92.63 to 140.82	6,900	7,961
Total \$											
1 TO 9999	50	110.69	132.72	119.17	55.32	111.38	22.83	441.00	92.63 to 132.00	4,253	5,068
10000 TO 29999	67	91.37	98.10	96.69	36.99	101.46	12.64	239.90	79.12 to 103.52	19,331	18,690
30000 TO 59999	45	97.03	91.36	93.24	20.27	97.99	31.11	156.00	84.21 to 101.44	39,996	37,291
60000 TO 99999	33	89.69	84.52	84.53	18.35	99.99	35.94	122.78	75.70 to 98.09	73,621	62,229
100000 TO 149999	7	80.42	82.01	82.90	15.89	98.93	59.50	99.92	59.50 to 99.92	112,500	93,257
150000 TO 249999	2	90.00	90.00	88.64	12.83	101.53	78.45	101.55	N/A	174,500	154,682
ALL	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390



**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	204	<b>MEDIAN:</b>	<b>96</b>	COV:	54.86	95% Median C.I.:	88.04 to 98.64
TOTAL Sales Price:	6,864,325	WGT. MEAN:	90	STD:	56.10	95% Wgt. Mean C.I.:	86.15 to 94.23
TOTAL Adj.Sales Price:	6,873,690	MEAN:	102	AVG.ABS.DEV:	34.23	95% Mean C.I.:	94.57 to 109.97
TOTAL Assessed Value:	6,199,560						
AVG. Adj. Sales Price:	33,694	COD:	35.73	MAX Sales Ratio:	441.00		
AVG. Assessed Value:	30,390	PRD:	113.39	MIN Sales Ratio:	12.64		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	29	85.40	116.19	68.35	83.82	170.01	12.64	441.00	50.56 to 132.00	3,115	2,129
5000 TO 9999	28	93.76	108.15	81.77	48.39	132.27	28.13	264.75	68.88 to 111.00	9,400	7,686
Total \$ _____											
1 TO 9999	57	88.67	112.24	78.34	66.46	143.28	12.64	441.00	68.88 to 110.39	6,202	4,859
10000 TO 29999	69	87.33	95.84	84.10	33.29	113.97	31.11	239.90	79.12 to 98.30	22,688	19,080
30000 TO 59999	49	99.41	103.71	92.33	25.26	112.32	44.43	220.33	88.04 to 108.79	47,921	44,245
60000 TO 99999	24	97.94	94.59	92.30	10.38	102.49	67.31	126.21	89.69 to 100.76	79,583	73,453
100000 TO 149999	3	99.92	106.80	105.27	8.37	101.45	97.68	122.78	N/A	115,833	121,938
150000 TO 249999	2	90.00	90.00	88.64	12.83	101.53	78.45	101.55	N/A	174,500	154,682
ALL _____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	36	73.45	91.29	73.30	58.91	124.55	24.50	300.00	59.50 to 97.67	22,212	16,281
20	74	98.21	109.87	91.84	40.02	119.62	12.64	441.00	88.67 to 103.17	23,170	21,280
30	87	96.72	100.56	93.86	24.07	107.14	38.97	221.45	88.04 to 101.44	44,496	41,765
40	7	78.45	99.72	82.97	65.05	120.19	22.83	254.86	22.83 to 254.86	69,750	57,872
ALL _____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	36	73.45	91.29	73.30	58.91	124.55	24.50	300.00	59.50 to 97.67	22,212	16,281
100	9	105.49	104.28	102.30	46.10	101.94	22.83	254.86	23.45 to 140.82	12,922	13,218
101	108	95.34	104.04	91.31	30.29	113.94	42.56	441.00	86.16 to 99.92	40,949	37,392
102	13	88.04	89.56	87.30	24.65	102.59	31.11	136.56	69.07 to 103.52	37,115	32,401
104	36	99.07	110.92	96.69	39.25	114.72	12.64	221.45	90.57 to 118.72	27,379	26,473
106	2	122.39	122.39	122.15	4.48	100.20	116.91	127.88	N/A	33,500	40,920
ALL _____											
	204	95.79	102.27	90.19	35.73	113.39	12.64	441.00	88.04 to 98.64	33,694	30,390

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)  
(!: Derived)

NUMBER of Sales:	204	<b>MEDIAN:</b>	<b>96</b>	COV:	54.86	95% Median C.I.:	88.04 to 98.64
TOTAL Sales Price:	6,864,325	WGT. MEAN:	90	STD:	56.10	95% Wgt. Mean C.I.:	86.15 to 94.23
TOTAL Adj.Sales Price:	6,873,690	MEAN:	102	AVG.ABS.DEV:	34.23	95% Mean C.I.:	94.57 to 109.97
TOTAL Assessed Value:	6,199,560						
AVG. Adj. Sales Price:	33,694	COD:	35.73	MAX Sales Ratio:	441.00		
AVG. Assessed Value:	30,390	PRD:	113.39	MIN Sales Ratio:	12.64		

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<b>CONDITION</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	36	73.45	91.29	73.30	58.91	124.55	24.50	300.00	59.50 to 97.67		22,212	16,281
10	10	53.14	60.34	43.25	52.72	139.53	12.64	112.50	22.83 to 103.17		12,500	5,406
20	43	94.31	117.43	91.59	54.04	128.22	23.45	441.00	77.00 to 110.39		13,312	12,193
30	96	97.87	103.86	93.03	26.08	111.65	44.43	254.86	89.69 to 101.25		41,907	38,985
40	19	98.96	102.79	95.49	13.40	107.64	75.70	169.45	94.56 to 109.74		71,236	68,025
<u>ALL</u>	<u>204</u>	<u>95.79</u>	<u>102.27</u>	<u>90.19</u>	<u>35.73</u>	<u>113.39</u>	<u>12.64</u>	<u>441.00</u>	<u>88.04 to 98.64</u>		<u>33,694</u>	<u>30,390</u>

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>75</b>	COV:	71.72	95% Median C.I.:	62.81 to 95.37
TOTAL Sales Price:	14,197,637	WGT. MEAN:	45	STD:	67.93	95% Wgt. Mean C.I.:	40.32 to 49.14
TOTAL Adj.Sales Price:	14,185,637	MEAN:	95	AVG.ABS.DEV:	42.55	95% Mean C.I.:	73.92 to 115.50
TOTAL Assessed Value:	6,345,085						
AVG. Adj. Sales Price:	345,991	COD:	56.69	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	154,758	PRD:	211.74	MIN Sales Ratio:	18.06		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02											
10/01/02 TO 12/31/02	2	89.68	89.68	93.86	6.34	95.55	84.00	95.37	N/A	37,750	35,432
01/01/03 TO 03/31/03	1	142.50	142.50	142.50			142.50	142.50	N/A	1,000	1,425
04/01/03 TO 06/30/03	5	63.33	63.93	70.58	11.03	90.57	53.25	75.06	N/A	31,520	22,248
07/01/03 TO 09/30/03	6	80.33	83.57	56.75	46.59	147.26	18.06	160.40	18.06 to 160.40	118,650	67,334
10/01/03 TO 12/31/03	2	81.64	81.64	81.88	10.03	99.70	73.45	89.83	N/A	28,650	23,460
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	6	96.12	99.58	91.13	24.09	109.28	50.00	154.38	50.00 to 154.38	36,472	33,236
07/01/04 TO 09/30/04	2	92.99	92.99	66.01	63.82	140.87	33.64	152.33	N/A	27,500	18,152
10/01/04 TO 12/31/04	3	73.33	105.91	59.42	83.59	178.25	30.25	214.14	N/A	8,833	5,248
01/01/05 TO 03/31/05	5	41.33	76.86	40.87	87.63	188.05	39.89	211.00	N/A	1,507,600	616,218
04/01/05 TO 06/30/05	9	75.50	121.27	44.50	86.31	272.51	39.95	391.83	40.01 to 200.00	593,777	264,230
<u>Study Years</u>											
07/01/02 TO 06/30/03	8	72.81	80.19	78.40	26.15	102.28	53.25	142.50	53.25 to 142.50	29,262	22,941
07/01/03 TO 06/30/04	14	91.25	90.16	65.82	30.39	136.97	18.06	160.40	52.37 to 115.63	70,574	46,453
07/01/04 TO 06/30/05	19	71.93	104.18	42.51	83.96	245.05	30.25	391.83	40.01 to 152.33	682,289	290,063
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	14	72.01	80.49	60.74	35.79	132.50	18.06	160.40	53.25 to 109.93	66,271	40,256
01/01/04 TO 12/31/04	11	94.02	100.11	83.73	44.69	119.56	30.25	214.14	33.64 to 154.38	27,303	22,860
<u>ALL</u>											
	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
CLEARWATER	6	99.50	102.10	107.91	32.63	94.61	53.25	160.40	53.25 to 160.40	11,250	12,140
ELGIN	3	73.33	105.99	47.79	80.62	221.77	33.64	211.00	N/A	15,333	7,328
NELIGH	11	89.83	94.65	86.01	22.89	110.04	68.00	154.38	70.56 to 152.33	37,836	32,544
OAKDALE	2	57.85	57.85	52.38	9.47	110.44	52.37	63.33	N/A	300,300	157,305
ORCHARD	5	109.93	181.95	106.03	74.98	171.60	85.26	391.83	N/A	87,367	92,640
ROYAL	2	45.00	45.00	30.49	59.86	147.57	18.06	71.93	N/A	16,250	4,955
RURAL	9	41.33	65.25	40.54	60.26	160.98	39.89	200.00	39.95 to 84.00	1,394,888	565,428
TILDEN	1	30.25	30.25	30.25			30.25	30.25	N/A	20,000	6,050
<u>ALL</u>											
	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)  
(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>75</b>	COV:	71.72	95% Median C.I.:	62.81 to 95.37
TOTAL Sales Price:	14,197,637	WGT. MEAN:	45	STD:	67.93	95% Wgt. Mean C.I.:	40.32 to 49.14
TOTAL Adj.Sales Price:	14,185,637	MEAN:	95	AVG.ABS.DEV:	42.55	95% Mean C.I.:	73.92 to 115.50
TOTAL Assessed Value:	6,345,085						
AVG. Adj. Sales Price:	345,991	COD:	56.69	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	154,758	PRD:	211.74	MIN Sales Ratio:	18.06		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	85.26	103.29	76.45	51.40	135.10	18.06	391.83	70.56 to 108.59	51,020	39,007
2	2	142.00	142.00	99.13	40.85	143.25	84.00	200.00	N/A	5,750	5,700
3	8	41.19	49.66	40.69	22.91	122.04	39.89	94.02	39.89 to 94.02	1,574,062	640,558
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	31	75.50	95.17	44.53	55.80	213.74	18.06	391.83	62.81 to 95.37	454,646	202,441
2	10	65.67	93.27	75.75	64.60	123.13	30.25	200.00	50.00 to 152.33	9,160	6,938
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0004	3	39.95	39.95	39.95	0.09	100.00	39.89	40.01	N/A	2,500,000	998,771
02-0006	9	57.43	82.89	42.14	60.99	196.70	41.05	160.40	41.33 to 142.50	566,944	238,914
02-0009	13	75.50	88.99	66.15	28.10	134.53	52.37	154.38	68.00 to 95.37	78,215	51,738
02-0018	4	61.67	91.99	48.10	81.36	191.24	33.64	211.00	N/A	13,375	6,433
02-0035											
02-0049	9	108.59	142.64	100.76	67.19	141.56	18.06	391.83	71.93 to 214.14	53,426	53,834
06-0001											
45-0029											
54-0013											
59-0080	1	30.25	30.25	30.25			30.25	30.25	N/A	20,000	6,050
70-0005	2	89.22	89.22	80.42	29.60	110.95	62.81	115.63	N/A	6,000	4,825
NonValid School											
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>75</b>	COV:	71.72	95% Median C.I.:	62.81 to 95.37
TOTAL Sales Price:	14,197,637	WGT. MEAN:	45	STD:	67.93	95% Wgt. Mean C.I.:	40.32 to 49.14
TOTAL Adj.Sales Price:	14,185,637	MEAN:	95	AVG.ABS.DEV:	42.55	95% Mean C.I.:	73.92 to 115.50
TOTAL Assessed Value:	6,345,085						
AVG. Adj. Sales Price:	345,991	COD:	56.69	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	154,758	PRD:	211.74	MIN Sales Ratio:	18.06		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	60.38	84.32	73.14	60.60	115.30	30.25	200.00	30.25 to 200.00	10,825	7,916
Prior TO 1860											
1860 TO 1899	1	73.33	73.33	73.33			73.33	73.33	N/A	3,000	2,200
1900 TO 1919	7	98.21	153.08	97.11	78.70	157.63	33.64	391.83	33.64 to 391.83	17,557	17,050
1920 TO 1939	6	112.78	124.30	105.77	29.37	117.52	62.81	214.14	62.81 to 214.14	11,083	11,722
1940 TO 1949	2	89.58	89.58	97.55	21.22	91.83	70.56	108.59	N/A	193,750	189,000
1950 TO 1959	4	62.15	83.94	54.99	51.86	152.64	51.04	160.40	N/A	164,375	90,387
1960 TO 1969	4	79.75	79.95	82.79	5.86	96.57	75.06	85.26	N/A	48,334	40,016
1970 TO 1979	3	73.45	61.84	69.99	34.47	88.37	18.06	94.02	N/A	34,266	23,981
1980 TO 1989											
1990 TO 1994											
1995 TO 1999	6	40.53	49.60	40.73	23.81	121.77	39.89	95.37	39.89 to 95.37	2,094,250	853,050
2000 TO Present											
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	129.06	134.67	136.64	44.35	98.56	57.43	214.14	57.43 to 214.14	2,512	3,433
5000 TO 9999	6	67.37	121.34	113.69	97.94	106.73	50.00	391.83	50.00 to 391.83	7,000	7,958
Total \$											
1 TO 9999	14	85.77	128.96	121.12	78.38	106.47	50.00	391.83	57.43 to 211.00	4,435	5,372
10000 TO 29999	11	89.83	94.62	87.64	39.31	107.97	18.06	160.40	30.25 to 154.38	18,700	16,388
30000 TO 59999	6	71.53	70.42	71.20	27.30	98.91	33.64	100.79	33.64 to 100.79	37,916	26,995
60000 TO 99999	1	95.37	95.37	95.37			95.37	95.37	N/A	65,500	62,465
100000 TO 149999	2	77.91	77.91	78.64	9.43	99.07	70.56	85.26	N/A	124,918	98,237
250000 TO 499999	1	108.59	108.59	108.59			108.59	108.59	N/A	275,000	298,615
500000 +	6	40.53	42.43	40.99	6.13	103.52	39.89	52.37	39.89 to 52.37	2,183,333	895,011
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>75</b>	COV:	71.72	95% Median C.I.:	62.81 to 95.37
TOTAL Sales Price:	14,197,637	WGT. MEAN:	45	STD:	67.93	95% Wgt. Mean C.I.:	40.32 to 49.14
TOTAL Adj.Sales Price:	14,185,637	MEAN:	95	AVG.ABS.DEV:	42.55	95% Mean C.I.:	73.92 to 115.50
TOTAL Assessed Value:	6,345,085						
AVG. Adj. Sales Price:	345,991	COD:	56.69	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	154,758	PRD:	211.74	MIN Sales Ratio:	18.06		

(!: AVTot=0)  
(!: Derived)

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	63.33	85.95	48.18	61.88	178.40	18.06	200.00	50.00 to 142.50	5,788	2,788
5000 TO 9999	8	79.75	105.98	76.96	57.50	137.70	30.25	214.14	30.25 to 214.14	8,750	6,734
Total \$											
1 TO 9999	17	73.33	95.38	64.68	58.87	147.46	18.06	214.14	53.25 to 142.50	7,182	4,645
10000 TO 29999	12	91.25	121.05	88.90	61.24	136.17	33.64	391.83	68.00 to 154.38	24,016	21,350
30000 TO 59999	2	97.40	97.40	96.81	3.47	100.62	94.02	100.79	N/A	42,500	41,142
60000 TO 99999	2	82.97	82.97	79.69	14.95	104.11	70.56	95.37	N/A	89,000	70,925
100000 TO 149999	1	85.26	85.26	85.26			85.26	85.26	N/A	137,337	117,090
250000 TO 499999	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
500000 +	5	40.01	40.45	40.45	1.27	100.00	39.89	41.33	N/A	2,500,000	1,011,168
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	60.38	84.32	73.14	60.60	115.30	30.25	200.00	30.25 to 200.00	10,825	7,916
15	1	84.00	84.00	84.00			84.00	84.00	N/A	10,000	8,400
20	30	80.38	98.79	42.84	55.92	230.61	18.06	391.83	70.56 to 98.21	440,467	188,683
25	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)  
(!: Derived)

NUMBER of Sales:	41	<b>MEDIAN:</b>	<b>75</b>	COV:	71.72	95% Median C.I.:	62.81 to 95.37
TOTAL Sales Price:	14,197,637	WGT. MEAN:	45	STD:	67.93	95% Wgt. Mean C.I.:	40.32 to 49.14
TOTAL Adj.Sales Price:	14,185,637	MEAN:	95	AVG.ABS.DEV:	42.55	95% Mean C.I.:	73.92 to 115.50
TOTAL Assessed Value:	6,345,085						
AVG. Adj. Sales Price:	345,991	COD:	56.69	MAX Sales Ratio:	391.83		
AVG. Assessed Value:	154,758	PRD:	211.74	MIN Sales Ratio:	18.06		

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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
(blank)	8	60.38	84.32	73.14	60.60	115.30	30.25	200.00	30.25 to 200.00	10,825	7,916
300	1	89.83	89.83	89.83			89.83	89.83	N/A	29,500	26,500
319	1	70.56	70.56	70.56			70.56	70.56	N/A	112,500	79,385
326	2	143.25	143.25	104.54	47.29	137.03	75.50	211.00	N/A	7,000	7,317
344	4	94.02	88.67	83.45	17.89	106.26	51.04	115.63	N/A	32,225	26,891
350	1	75.06	75.06	75.06			75.06	75.06	N/A	35,000	26,270
351	1	214.14	214.14	214.14			214.14	214.14	N/A	3,500	7,495
353	4	72.63	69.28	48.57	22.71	142.65	33.64	98.21	N/A	14,375	6,981
381	1	84.00	84.00	84.00			84.00	84.00	N/A	10,000	8,400
384	1	154.38	154.38	154.38			154.38	154.38	N/A	13,000	20,070
386	1	94.02	94.02	94.02			94.02	94.02	N/A	50,000	47,010
396	5	40.01	40.45	40.45	1.27	100.00	39.89	41.33	N/A	2,500,000	1,011,168
406	2	121.64	121.64	101.94	17.15	119.32	100.79	142.50	N/A	18,000	18,350
420	1	109.93	109.93	109.93			109.93	109.93	N/A	15,000	16,490
421	2	80.48	80.48	70.04	34.93	114.91	52.37	108.59	N/A	437,500	306,422
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510
446	1	160.40	160.40	160.40			160.40	160.40	N/A	15,000	24,060
528	2	40.44	40.44	28.91	55.34	139.87	18.06	62.81	N/A	16,500	4,770
531	2	79.36	79.36	83.27	7.44	95.30	73.45	85.26	N/A	82,568	68,755
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**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	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758
04											
ALL	41	75.06	94.71	44.73	56.69	211.74	18.06	391.83	62.81 to 95.37	345,991	154,758

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>68</b>	COV:	26.46	95% Median C.I.:	64.21 to 75.02	(!: Derived)
(AgLand) TOTAL Sales Price:	17,204,433	WGT. MEAN:	70	STD:	18.81	95% Wgt. Mean C.I.:	66.47 to 74.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,371,633	MEAN:	71	AVG.ABS.DEV:	14.73	95% Mean C.I.:	67.06 to 75.10	
(AgLand) TOTAL Assessed Value:	12,200,817							
AVG. Adj. Sales Price:	206,805	COD:	21.54	MAX Sales Ratio:	118.95			
AVG. Assessed Value:	145,247	PRD:	101.20	MIN Sales Ratio:	27.02			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	2	81.54	81.54	81.17	20.43	100.45	64.88	98.20	N/A	46,012	37,350
10/01/02 TO 12/31/02	4	89.96	88.51	88.63	12.45	99.87	70.01	104.13	N/A	187,900	166,531
01/01/03 TO 03/31/03	7	78.17	76.83	77.77	21.70	98.79	54.52	118.95	54.52 to 118.95	129,777	100,927
04/01/03 TO 06/30/03	8	91.79	89.06	90.94	10.83	97.92	72.86	111.32	72.86 to 111.32	146,601	133,325
07/01/03 TO 09/30/03	1	116.46	116.46	116.46			116.46	116.46	N/A	76,000	88,510
10/01/03 TO 12/31/03	5	66.67	67.59	68.55	8.12	98.60	59.14	75.21	N/A	214,880	147,308
01/01/04 TO 03/31/04	16	66.95	70.79	70.46	15.16	100.48	47.74	107.58	63.74 to 76.61	282,099	198,759
04/01/04 TO 06/30/04	9	76.87	75.22	72.32	14.45	104.00	55.26	97.76	58.38 to 95.86	212,951	154,012
07/01/04 TO 09/30/04	6	62.00	62.41	64.41	14.75	96.90	46.10	81.17	46.10 to 81.17	389,651	250,981
10/01/04 TO 12/31/04	8	56.41	62.49	64.96	35.76	96.19	27.02	115.15	27.02 to 115.15	181,205	117,719
01/01/05 TO 03/31/05	11	59.08	55.41	55.62	14.51	99.62	39.57	69.50	42.00 to 68.24	176,603	98,228
04/01/05 TO 06/30/05	7	58.65	65.06	67.56	17.35	96.31	52.83	91.08	52.83 to 91.08	162,285	109,632
<u>Study Years</u>											
07/01/02 TO 06/30/03	21	84.61	84.16	85.95	16.62	97.92	54.52	118.95	72.86 to 95.30	139,279	119,710
07/01/03 TO 06/30/04	31	73.97	73.03	71.12	15.64	102.69	47.74	116.46	64.21 to 76.67	244,534	173,913
07/01/04 TO 06/30/05	32	59.33	60.60	62.56	20.18	96.87	27.02	115.15	52.83 to 68.24	214,568	134,236
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	77.54	81.18	80.40	19.19	100.97	54.52	118.95	66.67 to 93.61	153,888	123,721
01/01/04 TO 12/31/04	39	65.45	68.82	68.64	20.51	100.26	27.02	115.15	59.75 to 76.61	261,992	179,843
<u>ALL</u>											
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247



**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>68</b>	COV:	26.46	95% Median C.I.:	64.21 to 75.02	(!: Derived)
(AgLand) TOTAL Sales Price:	17,204,433	WGT. MEAN:	70	STD:	18.81	95% Wgt. Mean C.I.:	66.47 to 74.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,371,633	MEAN:	71	AVG.ABS.DEV:	14.73	95% Mean C.I.:	67.06 to 75.10	
(AgLand) TOTAL Assessed Value:	12,200,817							
AVG. Adj. Sales Price:	206,805	COD:	21.54	MAX Sales Ratio:	118.95			
AVG. Assessed Value:	145,247	PRD:	101.20	MIN Sales Ratio:	27.02			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1003	8	78.40	79.41	76.47	18.23	103.84	56.73	116.46	56.73 to 116.46	218,150	166,818	
1005	3	69.50	70.67	70.61	2.68	100.08	68.46	74.05	N/A	244,575	172,705	
1009	2	62.39	62.39	87.35	56.69	71.42	27.02	97.76	N/A	170,000	148,500	
1211	6	74.41	75.99	68.88	25.37	110.32	51.87	104.13	51.87 to 104.13	237,361	163,501	
1213	2	74.04	74.04	73.28	1.60	101.04	72.86	75.22	N/A	56,000	41,037	
1215	3	59.07	61.06	62.83	3.83	97.17	58.65	65.45	N/A	530,666	333,441	
1217	3	42.24	53.09	68.59	26.05	77.40	42.00	75.02	N/A	130,710	89,653	
1279	9	64.58	69.56	68.83	16.55	101.06	54.13	96.63	59.08 to 86.51	229,398	157,898	
1281	4	76.37	82.14	89.16	13.64	92.13	68.24	107.58	N/A	90,230	80,446	
1283	5	78.93	81.39	84.32	10.48	96.52	65.15	93.61	N/A	140,400	118,390	
1285	1	58.38	58.38	58.38			58.38	58.38	N/A	240,000	140,120	
1487	4	69.36	73.69	67.97	28.05	108.41	44.72	111.32	N/A	227,000	154,301	
1489	2	79.24	79.24	80.00	3.24	99.06	76.67	81.81	N/A	299,400	239,507	
1491	6	66.88	68.98	75.67	18.88	91.17	53.37	89.04	53.37 to 89.04	222,563	168,408	
1493	3	59.20	57.12	59.10	9.39	96.64	47.74	64.41	N/A	191,288	113,058	
1559	2	77.38	77.38	86.52	22.05	89.43	60.32	94.44	N/A	162,120	140,267	
1561	3	73.97	71.01	70.39	5.91	100.88	62.97	76.08	N/A	314,466	221,345	
1563	1	65.32	65.32	65.32			65.32	65.32	N/A	275,428	179,910	
1565	2	50.05	50.05	47.37	8.76	105.67	45.67	54.44	N/A	161,831	76,655	
935	5	68.32	83.24	101.17	35.23	82.28	52.83	118.95	N/A	93,260	94,352	
937	3	54.52	54.70	53.86	18.61	101.55	39.57	70.01	N/A	223,890	120,595	
939	2	50.06	50.06	50.02	7.90	100.07	46.10	54.01	N/A	348,332	174,250	
941	5	76.87	76.03	61.77	19.01	123.09	50.24	98.20	N/A	109,495	67,633	
ALL	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	29	69.09	71.50	70.59	19.95	101.28	42.00	116.46	59.58 to 77.48	267,621	188,924	
2	14	61.06	67.34	67.22	25.85	100.18	44.72	111.32	47.74 to 91.08	204,013	137,135	
3	17	73.97	73.32	73.82	16.21	99.32	54.13	107.58	59.69 to 86.51	215,718	159,238	
4	14	66.60	70.24	67.46	31.28	104.11	27.02	118.95	46.10 to 98.20	123,908	83,594	
5	10	74.92	72.48	68.37	11.56	106.00	51.87	95.86	59.20 to 78.93	135,250	92,475	
ALL	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247	

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified  
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>68</b>	COV:	26.46	95% Median C.I.:	64.21 to 75.02	(!: Derived)
(AgLand) TOTAL Sales Price:	17,204,433	WGT. MEAN:	70	STD:	18.81	95% Wgt. Mean C.I.:	66.47 to 74.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,371,633	MEAN:	71	AVG.ABS.DEV:	14.73	95% Mean C.I.:	67.06 to 75.10	
(AgLand) TOTAL Assessed Value:	12,200,817							
AVG. Adj. Sales Price:	206,805	COD:	21.54	MAX Sales Ratio:	118.95			
AVG. Assessed Value:	145,247	PRD:	101.20	MIN Sales Ratio:	27.02			

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247
____ALL____											
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0004	4	70.66	70.20	67.75	4.60	103.62	65.45	74.05	N/A	394,556	267,307
02-0006	8	69.72	68.33	64.09	15.64	106.62	51.87	84.61	51.87 to 84.61	215,589	138,165
02-0009	16	62.42	66.74	68.31	23.64	97.71	42.00	107.58	54.01 to 76.61	230,646	157,555
02-0018	19	73.97	71.50	71.82	18.48	99.56	44.72	111.32	56.56 to 81.81	197,479	141,825
02-0035	1	77.48	77.48	77.48			77.48	77.48	N/A	362,000	280,480
02-0049	10	69.16	76.96	86.76	35.04	88.71	27.02	118.95	52.83 to 115.15	147,195	127,706
06-0001	1	62.97	62.97	62.97			62.97	62.97	N/A	334,400	210,580
45-0029	1	95.86	95.86	95.86			95.86	95.86	N/A	22,000	21,090
54-0013	3	76.87	68.81	53.00	21.86	129.81	39.57	89.98	N/A	113,374	60,091
59-0080	10	62.08	66.39	67.51	15.16	98.35	47.74	94.44	59.08 to 86.51	206,104	139,140
70-0005	11	69.50	76.42	71.25	22.88	107.25	50.24	116.46	56.73 to 98.20	184,975	131,802
NonValid School											
____ALL____											
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	56.73	56.73	56.73			56.73	56.73	N/A	18,500	10,495
10.01 TO 30.00	2	49.40	49.40	45.91	14.49	107.60	42.24	56.56	N/A	15,599	7,162
30.01 TO 50.00	9	64.88	62.63	58.17	21.25	107.68	27.02	95.86	42.00 to 75.22	42,358	24,638
50.01 TO 100.00	14	68.91	74.24	72.44	18.02	102.48	52.83	116.46	60.32 to 89.98	94,428	68,403
100.01 TO 180.00	40	64.87	69.89	67.50	20.95	103.54	45.67	118.95	59.58 to 76.67	238,573	161,038
180.01 TO 330.00	15	75.02	81.51	78.02	20.36	104.48	44.72	115.15	70.01 to 97.76	309,273	241,293
330.01 TO 650.00	3	65.45	64.69	65.13	25.20	99.32	39.57	89.04	N/A	478,890	311,886
____ALL____											
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**PA&T 2006 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	206,805	COD:	21.54	MAX Sales Ratio:	118.95			
AVG. Assessed Value:	145,247	PRD:	101.20	MIN Sales Ratio:	27.02			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	59.14	60.93	61.45	3.10	99.15	59.08	64.58	N/A	103,100	63,356
DRY-N/A	11	65.15	70.29	63.78	23.00	110.20	45.67	98.20	47.74 to 95.30	111,816	71,319
GRASS	14	68.28	67.07	72.54	18.94	92.46	42.00	95.86	52.83 to 77.54	58,838	42,679
GRASS-N/A	14	72.51	69.60	70.06	27.31	99.35	27.02	111.32	44.72 to 89.04	179,952	126,074
IRRGTD	2	76.45	76.45	75.23	3.24	101.61	73.97	78.93	N/A	314,000	236,232
IRRGTD-N/A	40	68.78	73.71	70.74	20.67	104.19	46.10	118.95	63.74 to 77.48	296,531	209,780
ALL	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	11	64.58	67.18	61.82	16.30	108.67	47.74	98.20	54.13 to 89.98	91,173	56,363
DRY-N/A	3	76.08	72.35	66.11	21.75	109.44	45.67	95.30	N/A	178,791	118,195
GRASS	20	64.28	63.32	61.81	24.39	102.45	27.02	95.86	52.83 to 75.22	73,253	45,275
GRASS-N/A	8	78.09	80.87	77.58	21.01	104.23	51.87	111.32	51.87 to 111.32	234,749	182,129
IRRGTD	30	68.78	73.47	70.89	18.90	103.64	46.10	116.46	63.74 to 78.93	312,190	221,322
IRRGTD-N/A	12	72.07	74.77	71.20	22.29	105.01	50.24	118.95	55.26 to 84.61	260,296	185,335
ALL	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	14	64.73	68.29	63.31	19.52	107.85	45.67	98.20	54.13 to 89.98	109,948	69,612
GRASS	27	68.32	67.86	68.96	24.34	98.41	27.02	111.32	54.44 to 76.61	106,433	73,391
GRASS-N/A	1	81.17	81.17	81.17			81.17	81.17	N/A	469,380	380,977
IRRGTD	41	69.09	73.82	70.86	20.40	104.18	46.10	118.95	63.74 to 78.17	295,592	209,452
IRRGTD-N/A	1	74.63	74.63	74.63			74.63	74.63	N/A	370,000	276,120
ALL	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247

**PA&T 2006 Preliminary Statistics**

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(AgLand) TOTAL Assessed Value:	12,200,817							
AVG. Adj. Sales Price:	206,805	COD:	21.54	MAX Sales Ratio:	118.95			
AVG. Assessed Value:	145,247	PRD:	101.20	MIN Sales Ratio:	27.02			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	56.56	56.56	56.56			56.56	56.56	N/A	8,000	4,525	
Total \$ _____												
1 TO 9999	1	56.56	56.56	56.56			56.56	56.56	N/A	8,000	4,525	
10000 TO 29999	5	75.21	69.05	69.16	19.18	99.85	42.24	95.86	N/A	21,539	14,896	
30000 TO 59999	11	60.95	63.58	63.24	23.57	100.53	27.02	98.20	42.00 to 89.98	48,152	30,453	
60000 TO 99999	10	74.74	78.95	79.42	19.73	99.40	54.44	116.46	60.32 to 111.32	75,057	59,611	
100000 TO 149999	6	77.12	82.03	81.05	20.03	101.20	59.08	118.95	59.08 to 118.95	130,050	105,410	
150000 TO 249999	21	74.05	74.66	74.54	24.22	100.16	39.57	115.15	54.52 to 91.08	208,218	155,213	
250000 TO 499999	28	64.31	67.34	67.54	16.87	99.70	45.67	97.76	59.58 to 74.97	332,064	224,289	
500000 +	2	67.27	67.27	66.80	2.71	100.71	65.45	69.09	N/A	762,500	509,335	
ALL _____												
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	56.56	56.56	56.56			56.56	56.56	N/A	8,000	4,525	
5000 TO 9999	1	42.24	42.24	42.24			42.24	42.24	N/A	23,199	9,800	
Total \$ _____												
1 TO 9999	2	49.40	49.40	45.91	14.49	107.60	42.24	56.56	N/A	15,599	7,162	
10000 TO 29999	10	60.04	61.33	56.57	22.96	108.42	27.02	95.86	42.00 to 75.22	36,183	20,467	
30000 TO 59999	10	70.88	72.32	71.35	16.25	101.35	54.44	98.20	59.20 to 89.98	58,504	41,744	
60000 TO 99999	10	66.41	71.11	62.24	30.07	114.25	39.57	116.46	44.72 to 111.32	128,084	79,720	
100000 TO 149999	14	69.76	72.20	68.17	21.12	105.90	45.67	118.95	54.13 to 91.08	185,617	126,538	
150000 TO 249999	27	64.41	70.58	67.97	20.17	103.83	46.10	107.58	59.58 to 79.31	287,768	195,595	
250000 TO 499999	10	79.32	84.27	81.55	12.91	103.33	69.09	115.15	73.97 to 97.76	378,433	308,624	
500000 +	1	65.45	65.45	65.45			65.45	65.45	N/A	960,000	628,305	
ALL _____												
	84	68.39	71.08	70.23	21.54	101.20	27.02	118.95	64.21 to 75.02	206,805	145,247	

## 2006 Assessment Survey for Antelope County

### I. General Information

#### A. Staffing and Funding Information

1. Deputy(ies) on staff: **1**
2. Appraiser(s) on staff: **0**
3. Other full-time employees: **1**
4. Other part-time employees: **1**
5. Number of shared employees: **Temporary employees are hired as needed**
6. Assessor's requested budget for current fiscal year: **\$96,500**
  - a. Does this include employee benefits? **No**
7. Part of the budget that is dedicated to the computer system: **\$4,000**
8. Adopted budget, or granted budget if different from above: **\$97,022**
  - a. Does this amount include employee benefits? **No**
9. Amount of total budget set aside for appraisal work: **\$20,000**
10. Amount of the total budget set aside for education/workshops: **\$500**
11. Appraisal/Reappraisal budget, if not part of the total budget: **\$37,550**
12. Other miscellaneous funds: **None**
13. Total budget **\$134,050**
  - a. Was any of last year's budget not used? **Yes, a minimal amount**

#### B. Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1. Data collection done by: **Assessor and Staff**

2. Valuation done by: **Assessor**
3. Date of last appraisal: <sup>1</sup> **2005**
4. Date of last “update”: <sup>2</sup> **2006-Neligh, Brunswick, Royal, Clearwater, Orchard  
2005-Rural**
5. Pickup work done by: <sup>3</sup> **Assessor and Staff**

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	250		92	342

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **2002-2006 depending on subclass**
7. What was the last year the depreciation schedule for this property class was developed using market-derived information? **2005**
8. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? <sup>4</sup> **2005**
9. Number of market areas/neighborhoods for this property class: **9**
10. How are these defined? **Areas are defined by location. Areas include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Rural, and Tilden.**

**C. Commercial/Industrial Appraisal Information**

1. Data collection done by: **Assessor, Staff, and Contract Appraiser**
2. Valuation done by: **Assessor**
3. Date of last appraisal: <sup>1</sup> **2006 in Neligh, Oakdale, Brunswick, Royal, and Clearwater**
4. Date of last “update”: <sup>2</sup> **2006**
5. Pickup work done by whom: <sup>3</sup> **Contract Appraiser, Assessor and Staff**

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Commercial	4		8	12

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? **2000**
7. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information? **2006**
8. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?<sup>5</sup> **2001**
9. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?<sup>4</sup> **2006**
10. Number of market areas/neighborhoods for this property class? **9**
11. How are these defined? **Areas are defined by location. Areas include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Rural, and Tilden.**

**D. Agricultural Appraisal Information**

1. Data collection done by: **Deputy Assessor**
2. Valuation done by: **Assessor**
3. Date of last appraisal: <sup>1</sup> **2006**
4. Date of last “update”: <sup>2</sup> **2006**
5. Pickup work done by whom: <sup>3</sup> **Assessor and Staff**

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>*Other</b>	<b>Total</b>
Agricultural			2605	2605

-Well registration and land use changes

6. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?<sup>5</sup> **2000**
7. When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?<sup>4</sup> **2006**

8. What is the date of the soil survey currently used? **1967**
9. What date was the last countywide land use study completed? **2004**
  - a. By what method? (Physical inspection, FSA maps, etc.) **Aerial Photography and GIS**
  - b. By whom? **Deputy Assessor**
  - c. What proportion is complete / implemented at this time? **50%**
10. Number of market areas/neighborhoods for this property class: **5**
11. How are these defined? (*By location, topography, etc.*) **These areas are defined by topography and similar soil characteristics.**
12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **No**

#### **E. Computer, Automation Information and GIS**

1. Administrative software: **TerraScan**
2. CAMA software: **TerraScan**
3. Cadastral maps or GIS software:
  - a. Who maintains the Cadastral Maps? **Staff**
  - b. Who maintains the GIS software and Maps? **Deputy Assessor**
4. Personal Property software: **TerraScan**

#### **F. Zoning Information**

1. Does the county have zoning? **Yes**
  - a. If so, is the zoning county wide? **Yes**
  - b. What municipalities in the county are zoned? **Elgin, Neligh, Tilden**



c. When was zoning implemented? **1999**

## **G. Contracted Services**

1. Appraisal Services- **Blaser Appraisal**

2. Other Services- **None**

## **H. Additional comments** or further explanations on any listed item from A through G:

The Antelope County Assessor was interviewed for the information contained in this report.

Endnotes:

<sup>1</sup> Appraisal is defined by Regulation 50-001.02 as, “Appraisal shall mean a written opinion of value of real property. An appraisal shall set forth an opinion of value of an adequately described property, as of a specified date, and shall be supported by an analysis of relevant data. For the purposes of property taxation, appraisal, reappraisal, and mass appraisal are interchangeable terms; except, reappraisal may mean a subsequent or second appraisal needed to correct an error in an appraisal.” Also, per 50-001.03, “Appraisal process shall mean a systematic analysis of the factors that affect the value of real property...it shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued.”

<sup>2</sup> Appraisal update is defined by Regulation 50-001.05 as, “Appraisal update shall mean an appraisal in which all or part of the data collection process is determined to be unnecessary (a limited appraisal) but there is a need to adjust values on all of the properties within a defined class or subclass. This includes, but is not limited to a recalibration of a market model or cost model involving implementation of more current cost data or adjustments to value by a percentage, and applied uniformly to all property within a defined class or subclass of property.”

<sup>3</sup> Pickup work is defined by Regulation 50-001.06 as, “the collection of specific data relating to new construction, remodeling, additions, alterations, and removals of existing buildings or structures...”

<sup>4</sup> Regulation 50-001.16 defines sales comparison approach “shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.”

<sup>5</sup> Regulation 50-001.15 “Income Approach shall mean the approach to value that converts anticipated benefits (dollar income or amenities) to be derived from the ownership of property into a value estimate. Anticipated future income and/or reversions are discounted to a present worth figure through the capitalization process.”

## **II. Assessment Actions**

### **Residential**

For 2006, the County reported a residential revaluation of the towns of Neligh and Orchard. Each parcel was physically reviewed to gather the data elements necessary for the reappraisal, and new photos were taken of the properties. A review of the land component of parcels and unimproved lots was also reported, but with an insufficient number of sales, no adjustments were made. Pick-up work of new and omitted construction was also completed by the assessor and staff.

### **Commercial**

The County conducted a market study of the commercial class of property for 2006. Hog confinements were reappraised and revalued based on comparable sales in the county. Pick-up work of new and omitted construction was also completed.

### **Agricultural**

The County conducted a market analysis of qualified sales by land capability groupings. The County also updated land use according to registered well data and other changes reported to the assessor's office. The result of the market analysis and updated land use was a complete market revaluation.

**County 2 - Antelope**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,907	<b>Value</b> 777,612,820	<b>Total Growth</b> 4,372,865 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	298	427,990	17	80,540	72	554,385	387	1,062,915	
2. Res Improv Land	1,826	3,261,605	104	1,216,175	220	2,785,230	2,150	7,263,010	
3. Res Improvements	1,838	69,289,495	109	7,519,420	226	13,632,910	2,173	90,441,825	
4. Res Total	2,136	72,979,090	126	8,816,135	298	16,972,525	2,560	98,767,750	2,556,570
% of Total	83.43	73.88	4.92	8.92	11.64	17.18	37.06	12.70	58.46
5. Rec UnImp Land	0	0	1	37,040	16	630,065	17	667,105	
6. Rec Improv Land	0	0	2	77,145	11	503,075	13	580,220	
7. Rec Improvements	0	0	5	56,170	16	876,790	21	932,960	
8. Rec Total	0	0	6	170,355	32	2,009,930	38	2,180,285	0
% of Total	0.00	0.00	15.78	7.81	84.21	92.18	0.55	0.28	0.00
Res+Rec Total	2,136	72,979,090	132	8,986,490	330	18,982,455	2,598	100,948,035	2,556,570
% of Total	82.21	72.29	5.08	8.90	12.70	18.80	37.61	12.98	58.46

**County 2 - Antelope**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,907	<b>Value</b> 777,612,820	<b>Total Growth</b> 4,372,865 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Com and Ind)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	77	235,140	3	5,160	12	149,425	92	389,725	
10. Comm Improv Land	348	1,737,710	16	287,625	43	1,579,565	407	3,604,900	
11. Comm Improvements	358	14,154,280	18	1,499,170	55	29,825,960	431	45,479,410	
12. Comm Total	435	16,127,130	21	1,791,955	67	31,554,950	523	49,474,035	1,806,700
% of Total	83.17	32.59	4.01	3.62	12.81	63.78	7.57	6.36	41.31
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	3	36,105	0	0	2	29,070	5	65,175	
15. Ind Improvements	3	425,790	0	0	2	85,875	5	511,665	
16. Ind Total	3	461,895	0	0	2	114,945	5	576,840	0
% of Total	60.00	80.07	0.00	0.00	40.00	19.92	0.07	0.07	0.00
Comm+Ind Total	438	16,589,025	21	1,791,955	69	31,669,895	5	576,840	0
% of Total	82.95	33.14	3.97	3.58	13.06	63.27	7.64	6.43	41.31
17. Taxable Total	2,574	89,568,115	153	10,778,445	399	50,652,350	3,126	150,998,910	4,363,270
% of Total	82.34	59.31	4.89	5.95	12.76	12.57	45.25	19.41	99

**County 2 - Antelope**

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**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	31,030	1,371,445	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	31,030	1,371,445
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1</b>	<b>31,030</b>	<b>1,371,445</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	0	0	0	0		
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	279	3	218	500

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	18	226,675	16	1,460,215	2,459	337,299,310	2,493	338,986,200
28. Ag-Improved Land	8	89,290	99	13,295,525	1,102	221,270,990	1,209	234,655,805
29. Ag-Improvements	9	352,435	99	5,684,270	1,180	46,935,200	1,288	52,971,905
<b>30. Ag-Total Taxable</b>							<b>3,781</b>	<b>626,613,910</b>

**County 2 - Antelope**

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**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	7	7.000	37,520	95	96.560	519,920	
33. HomeSite Improvements	7		337,510	95		5,102,290	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	2	1.690	1,240	7	16.000	11,760	
36. FarmSite Impr Land	3	3.000	2,205	88	265.320	222,670	
37. FarmSite Improv	4		14,925	60		581,980	
<b>38. FarmSite Total</b>							
39. Road & Ditches		2.000			403.280		
40. Other-Non Ag Use		0.000	0		27.000	54,000	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	19	19.000	101,840	19	19.000	101,840	
32. HomeSite Improv Land	763	798.190	4,280,870	865	901.750	4,838,310	
33. HomeSite Improvements	786		32,790,430	888		38,230,230	9,595
<b>34. HomeSite Total</b>				907	920.750	43,170,380	
35. FarmSite UnImp Land	316	612.470	457,675	325	630.160	470,675	
36. FarmSite Impr Land	1,045	3,861.510	3,129,955	1,136	4,129.830	3,354,830	
37. FarmSite Improv	947		14,144,770	1,011		14,741,675	0
<b>38. FarmSite Total</b>				1,336	4,759.990	18,567,180	
39. Road & Ditches		12,866.920			13,272.200		
40. Other-Non Ag Use		72.970	99,105		99.970	153,105	
<b>41. Total Section VI</b>				<b>2,243</b>	<b>19,052.910</b>	<b>61,890,665</b>	<b>9,595</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	8	978.130	232,335	8	978.130	232,335

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 2 - Antelope

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	115.000	305,325	3,532.410	9,378,560	3,647.410	9,683,885
46. 1A	0.000	0	42.970	114,085	6,909.690	18,345,220	6,952.660	18,459,305
47. 2A1	0.000	0	175.000	464,625	4,002.510	10,626,680	4,177.510	11,091,305
48. 2A	0.000	0	54.300	114,845	2,609.750	5,519,630	2,664.050	5,634,475
49. 3A1	0.000	0	606.200	1,000,230	35,870.930	59,187,035	36,477.130	60,187,265
50. 3A	0.000	0	811.300	1,176,385	44,809.350	64,973,570	45,620.650	66,149,955
51. 4A1	0.000	0	17.000	21,760	6,989.280	8,946,280	7,006.280	8,968,040
52. 4A	0.000	0	8.000	7,080	929.700	822,780	937.700	829,860
53. Total	0.000	0	1,829.770	3,204,335	105,653.620	177,799,755	107,483.390	181,004,090
<b>Dryland:</b>								
54. 1D1	0.000	0	41.000	92,865	1,435.490	3,251,385	1,476.490	3,344,250
55. 1D	0.000	0	3.000	4,140	2,649.510	3,656,305	2,652.510	3,660,445
56. 2D1	0.000	0	34.350	28,855	1,685.310	1,415,645	1,719.660	1,444,500
57. 2D	0.000	0	9.300	7,345	1,322.190	1,044,525	1,331.490	1,051,870
58. 3D1	3.300	2,575	376.900	293,980	15,173.570	11,835,400	15,553.770	12,131,955
59. 3D	6.840	3,830	526.870	295,050	15,120.600	8,467,530	15,654.310	8,766,410
60. 4D1	0.000	0	2.000	1,120	1,329.950	744,770	1,331.950	745,890
61. 4D	0.000	0	2.000	700	192.500	67,375	194.500	68,075
62. Total	10.140	6,405	995.420	724,055	38,909.120	30,482,935	39,914.680	31,213,395
<b>Grass:</b>								
63. 1G1	0.000	0	0.500	440	243.230	232,170	243.730	232,610
64. 1G	8.000	6,720	0.000	0	541.170	461,775	549.170	468,495
65. 2G1	0.000	0	9.000	6,640	493.100	384,625	502.100	391,265
66. 2G	0.000	0	14.470	11,430	1,065.670	830,100	1,080.140	841,530
67. 3G1	3.000	2,265	56.260	42,045	4,394.340	3,246,805	4,453.600	3,291,115
68. 3G	3.000	1,680	72.500	39,245	17,806.790	9,824,935	17,882.290	9,865,860
69. 4G1	0.000	0	8.000	4,310	5,926.180	3,263,310	5,934.180	3,267,620
70. 4G	0.000	0	0.000	0	2,056.440	645,525	2,056.440	645,525
71. Total	14.000	10,665	160.730	104,110	32,526.920	18,889,245	32,701.650	19,004,020
72. Waste	0.000	0	0.000	0	359.620	48,550	359.620	48,550
73. Other	0.000	0	122.440	39,795	4,987.190	1,620,930	5,109.630	1,660,725
74. Exempt	0.000		0.000		433.700		433.700	
75. Total	24.140	17,070	3,108.360	4,072,295	182,436.470	228,841,415	185,568.970	232,930,780

County 2 - Antelope

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	42.000	69,300	1,774.290	2,927,575	1,816.290	2,996,875
46. 1A	0.000	0	0.000	0	3,413.590	5,632,435	3,413.590	5,632,435
47. 2A1	0.000	0	0.000	0	3,496.500	5,507,015	3,496.500	5,507,015
48. 2A	0.000	0	0.000	0	1,338.760	2,108,560	1,338.760	2,108,560
49. 3A1	0.000	0	9.000	14,175	12,217.880	19,243,215	12,226.880	19,257,390
50. 3A	0.000	0	10.010	14,615	16,214.830	23,673,640	16,224.840	23,688,255
51. 4A1	0.000	0	0.000	0	6,345.150	6,186,560	6,345.150	6,186,560
52. 4A	0.000	0	0.000	0	6,119.930	5,966,965	6,119.930	5,966,965
53. Total	0.000	0	61.010	98,090	50,920.930	71,245,965	50,981.940	71,344,055
<b>Dryland:</b>								
54. 1D1	0.000	0	32.000	41,600	686.870	892,930	718.870	934,530
55. 1D	4.420	5,745	4.000	5,200	1,189.090	1,545,815	1,197.510	1,556,760
56. 2D1	0.000	0	7.000	9,100	1,247.470	1,621,710	1,254.470	1,630,810
57. 2D	0.000	0	8.000	10,400	450.400	585,520	458.400	595,920
58. 3D1	0.000	0	23.520	27,635	4,869.220	5,721,395	4,892.740	5,749,030
59. 3D	0.000	0	13.000	11,570	4,554.550	4,053,530	4,567.550	4,065,100
60. 4D1	0.000	0	0.000	0	1,087.380	570,895	1,087.380	570,895
61. 4D	0.000	0	0.000	0	583.000	262,350	583.000	262,350
62. Total	4.420	5,745	87.520	105,505	14,667.980	15,254,145	14,759.920	15,365,395
<b>Grass:</b>								
63. 1G1	1.500	1,500	22.150	16,450	151.200	142,575	174.850	160,525
64. 1G	21.310	21,310	1.000	1,000	266.600	258,920	288.910	281,230
65. 2G1	0.000	0	7.000	5,090	250.390	237,485	257.390	242,575
66. 2G	0.000	0	5.000	4,125	248.730	209,675	253.730	213,800
67. 3G1	0.000	0	14.680	11,550	2,341.370	1,958,255	2,356.050	1,969,805
68. 3G	0.000	0	25.000	12,760	7,317.960	4,239,355	7,342.960	4,252,115
69. 4G1	0.000	0	9.000	2,925	8,345.380	2,907,795	8,354.380	2,910,720
70. 4G	0.000	0	131.700	31,860	20,495.060	5,631,635	20,626.760	5,663,495
71. Total	22.810	22,810	215.530	85,760	39,416.690	15,585,695	39,655.030	15,694,265
72. Waste	0.000	0	0.000	0	584.900	233,960	584.900	233,960
73. Other	0.000	0	24.000	9,600	2,075.240	830,100	2,099.240	839,700
74. Exempt	0.000		0.000		491.440		491.440	
75. Total	27.230	28,555	388.060	298,955	107,665.740	103,149,865	108,081.030	103,477,375



**County 2 - Antelope**

**2006 County Abstract of Assessment for Real Property, Form 45**

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>45. 1A1</b>	6.000	12,480	146.400	304,510	6,497.440	13,514,680	6,649.840	13,831,670
<b>46. 1A</b>	0.000	0	1,473.940	3,006,820	19,417.520	39,611,705	20,891.460	42,618,525
<b>47. 2A1</b>	0.000	0	63.000	98,595	3,708.840	5,804,340	3,771.840	5,902,935
<b>48. 2A</b>	6.000	9,090	1.000	1,515	441.000	668,115	448.000	678,720
<b>49. 3A1</b>	9.000	13,635	420.290	636,740	6,930.560	10,499,810	7,359.850	11,150,185
<b>50. 3A</b>	36.970	55,455	198.000	297,000	14,491.760	21,737,635	14,726.730	22,090,090
<b>51. 4A1</b>	3.000	2,325	66.000	51,150	3,311.700	2,566,590	3,380.700	2,620,065
<b>52. 4A</b>	0.000	0	102.000	58,650	1,707.190	981,645	1,809.190	1,040,295
<b>53. Total</b>	60.970	92,985	2,470.630	4,454,980	56,506.010	95,384,520	59,037.610	99,932,485
<b>Dryland:</b>								
<b>54. 1D1</b>	5.320	10,215	90.540	173,840	2,401.260	4,610,415	2,497.120	4,794,470
<b>55. 1D</b>	18.840	30,520	480.410	778,260	9,174.560	14,862,740	9,673.810	15,671,520
<b>56. 2D1</b>	0.000	0	28.000	43,820	1,755.580	2,747,490	1,783.580	2,791,310
<b>57. 2D</b>	4.000	4,920	16.920	20,810	261.200	321,275	282.120	347,005
<b>58. 3D1</b>	44.090	52,910	107.600	129,120	3,094.800	3,713,755	3,246.490	3,895,785
<b>59. 3D</b>	27.920	24,710	124.000	109,740	9,107.420	8,060,075	9,259.340	8,194,525
<b>60. 4D1</b>	0.000	0	147.590	100,360	3,449.660	2,345,775	3,597.250	2,446,135
<b>61. 4D</b>	3.600	2,070	82.060	47,185	1,314.710	755,985	1,400.370	805,240
<b>62. Total</b>	103.770	125,345	1,077.120	1,403,135	30,559.190	37,417,510	31,740.080	38,945,990
<b>Grass:</b>								
<b>63. 1G1</b>	2.000	1,120	20.000	16,000	408.400	320,245	430.400	337,365
<b>64. 1G</b>	3.600	2,880	96.070	77,195	2,419.270	2,044,050	2,518.940	2,124,125
<b>65. 2G1</b>	0.000	0	22.000	17,600	872.160	696,640	894.160	714,240
<b>66. 2G</b>	0.000	0	1.040	830	256.840	198,220	257.880	199,050
<b>67. 3G1</b>	1.000	800	117.200	95,525	1,751.260	1,444,705	1,869.460	1,541,030
<b>68. 3G</b>	0.570	455	103.400	82,810	5,484.590	4,403,460	5,588.560	4,486,725
<b>69. 4G1</b>	0.000	0	355.340	181,545	6,356.260	3,240,470	6,711.600	3,422,015
<b>70. 4G</b>	8.700	1,585	427.380	149,155	11,639.890	3,790,615	12,075.970	3,941,355
<b>71. Total</b>	15.870	6,840	1,142.430	620,660	29,188.670	16,138,405	30,346.970	16,765,905
<b>72. Waste</b>	0.000	0	4.000	400	83.520	8,350	87.520	8,750
<b>73. Other</b>	0.500	180	15.460	5,490	817.490	290,205	833.450	295,875
<b>74. Exempt</b>	0.000		9.550		318.220		327.770	
<b>75. Total</b>	181.110	225,350	4,709.640	6,484,665	117,154.880	149,238,990	122,045.630	155,949,005

County 2 - Antelope

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	42.000	52,500	1,761.910	2,202,380	1,803.910	2,254,880
46. 1A	0.000	0	7.000	8,750	1,246.020	1,557,525	1,253.020	1,566,275
47. 2A1	0.000	0	49.000	61,250	2,589.120	3,236,395	2,638.120	3,297,645
48. 2A	0.000	0	34.000	42,500	3,559.560	4,449,460	3,593.560	4,491,960
49. 3A1	0.000	0	94.000	117,500	8,713.830	10,892,300	8,807.830	11,009,800
50. 3A	0.000	0	34.000	25,840	3,487.900	2,650,800	3,521.900	2,676,640
51. 4A1	0.000	0	19.000	8,835	959.300	446,075	978.300	454,910
52. 4A	0.000	0	0.000	0	633.320	281,830	633.320	281,830
53. Total	0.000	0	279.000	317,175	22,950.960	25,716,765	23,229.960	26,033,940
<b>Dryland:</b>								
54. 1D1	0.000	0	271.970	221,655	1,146.840	934,690	1,418.810	1,156,345
55. 1D	0.000	0	160.280	119,405	1,042.170	776,420	1,202.450	895,825
56. 2D1	0.000	0	53.000	34,715	1,220.070	799,155	1,273.070	833,870
57. 2D	0.000	0	190.290	109,415	2,419.210	1,391,080	2,609.500	1,500,495
58. 3D1	0.000	0	594.340	312,030	5,141.520	2,699,350	5,735.860	3,011,380
59. 3D	0.000	0	116.390	61,105	2,019.220	1,060,115	2,135.610	1,121,220
60. 4D1	0.000	0	28.000	13,020	649.360	301,955	677.360	314,975
61. 4D	0.000	0	21.000	9,030	167.260	71,925	188.260	80,955
62. Total	0.000	0	1,435.270	880,375	13,805.650	8,034,690	15,240.920	8,915,065
<b>Grass:</b>								
63. 1G1	0.000	0	26.000	21,190	309.630	250,265	335.630	271,455
64. 1G	0.000	0	39.000	28,155	580.510	417,460	619.510	445,615
65. 2G1	0.000	0	7.000	4,585	1,043.090	658,450	1,050.090	663,035
66. 2G	0.000	0	50.500	28,855	3,774.180	2,124,490	3,824.680	2,153,345
67. 3G1	0.000	0	102.040	53,020	3,923.170	2,029,795	4,025.210	2,082,815
68. 3G	0.000	0	77.180	40,365	4,642.200	2,407,570	4,719.380	2,447,935
69. 4G1	0.000	0	57.000	24,380	5,631.010	2,364,570	5,688.010	2,388,950
70. 4G	0.000	0	23.000	7,955	14,747.160	4,908,345	14,770.160	4,916,300
71. Total	0.000	0	381.720	208,505	34,650.950	15,160,945	35,032.670	15,369,450
72. Waste	0.000	0	16.000	2,160	165.650	21,690	181.650	23,850
73. Other	0.000	0	67.440	20,235	1,364.700	409,420	1,432.140	429,655
74. Exempt	0.000		0.000		2,133.530		2,133.530	
75. Total	0.000	0	2,179.430	1,428,450	72,937.910	49,343,510	75,117.340	50,771,960

County 2 - Antelope

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	168.200	293,510	1,527.260	2,665,070	1,695.460	2,958,580
46. 1A	0.000	0	0.000	0	348.190	553,620	348.190	553,620
47. 2A1	0.000	0	2.000	3,180	287.090	456,475	289.090	459,655
48. 2A	0.000	0	116.000	184,440	489.100	777,670	605.100	962,110
49. 3A1	0.000	0	63.080	79,480	587.750	740,565	650.830	820,045
50. 3A	0.000	0	96.000	93,120	1,015.900	985,425	1,111.900	1,078,545
51. 4A1	0.000	0	60.000	41,700	924.960	642,855	984.960	684,555
52. 4A	0.000	0	34.000	16,660	327.000	160,230	361.000	176,890
53. Total	0.000	0	539.280	712,090	5,507.250	6,981,910	6,046.530	7,694,000
<b>Dryland:</b>								
54. 1D1	0.000	0	103.200	164,090	1,218.710	1,937,735	1,321.910	2,101,825
55. 1D	0.000	0	22.700	17,365	219.720	168,085	242.420	185,450
56. 2D1	0.000	0	3.000	2,295	251.940	192,730	254.940	195,025
57. 2D	0.000	0	99.790	76,335	928.380	710,225	1,028.170	786,560
58. 3D1	0.000	0	50.000	30,500	594.090	362,395	644.090	392,895
59. 3D	1.000	560	36.000	20,160	486.100	272,210	523.100	292,930
60. 4D1	0.000	0	0.000	0	127.140	55,310	127.140	55,310
61. 4D	0.000	0	12.000	4,920	43.400	17,795	55.400	22,715
62. Total	1.000	560	326.690	315,665	3,869.480	3,716,485	4,197.170	4,032,710
<b>Grass:</b>								
63. 1G1	0.000	0	32.300	22,690	244.950	179,560	277.250	202,250
64. 1G	0.000	0	3.300	2,195	61.780	37,490	65.080	39,685
65. 2G1	0.000	0	4.000	2,440	103.690	50,740	107.690	53,180
66. 2G	4.940	3,015	159.500	101,725	995.280	588,385	1,159.720	693,125
67. 3G1	0.000	0	72.500	36,875	744.360	421,280	816.860	458,155
68. 3G	0.000	0	188.910	100,755	5,082.200	2,782,100	5,271.110	2,882,855
69. 4G1	0.090	40	273.000	112,905	3,804.840	1,572,980	4,077.930	1,685,925
70. 4G	1.000	410	458.430	122,685	4,177.240	1,282,650	4,636.670	1,405,745
71. Total	6.030	3,465	1,191.940	502,270	15,214.340	6,915,185	16,412.310	7,420,920
72. Waste	0.000	0	55.000	110,000	1,221.010	2,222,020	1,276.010	2,332,020
73. Other	0.000	0	28.000	23,000	182.950	91,475	210.950	114,475
74. Exempt	25.000		0.000		371.700		396.700	
75. Total	7.030	4,025	2,140.910	1,663,025	25,995.030	19,927,075	28,142.970	21,594,125

County 2 - Antelope

2006 County Abstract of Assessment for Real Property, Form 45

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	60.970	92,985	5,179.690	8,786,670	241,538.770	377,128,915	246,779.430	386,008,570
77.Dry Land	119.330	138,055	3,922.020	3,428,735	101,811.420	94,905,765	105,852.770	98,472,555
78.Grass	58.710	43,780	3,092.350	1,521,305	150,997.570	72,689,475	154,148.630	74,254,560
79.Waste	0.000	0	75.000	112,560	2,414.700	2,534,570	2,489.700	2,647,130
80.Other	0.500	180	257.340	98,120	9,427.570	3,242,130	9,685.410	3,340,430
81.Exempt	25.000	0	9.550	0	3,748.590	0	3,783.140	0
<b>82.Total</b>	<b>239.510</b>	<b>275,000</b>	<b>12,526.400</b>	<b>13,947,390</b>	<b>506,190.030</b>	<b>550,500,855</b>	<b>518,955.940</b>	<b>564,723,245</b>

## 2006 Agricultural Land Detail

### County 2 - Antelope

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,647.410	3.39%	9,683,885	5.35%	2,655.003
1A	6,952.660	6.47%	18,459,305	10.20%	2,654.998
2A1	4,177.510	3.89%	11,091,305	6.13%	2,655.003
2A	2,664.050	2.48%	5,634,475	3.11%	2,115.003
3A1	36,477.130	33.94%	60,187,265	33.25%	1,650.000
3A	45,620.650	42.44%	66,149,955	36.55%	1,450.000
4A1	7,006.280	6.52%	8,968,040	4.95%	1,280.000
4A	937.700	0.87%	829,860	0.46%	884.995
<b>Irrigated Total</b>	<b>107,483.390</b>	<b>100.00%</b>	<b>181,004,090</b>	<b>100.00%</b>	<b>1,684.019</b>

#### Dry:

1D1	1,476.490	3.70%	3,344,250	10.71%	2,265.000
1D	2,652.510	6.65%	3,660,445	11.73%	1,379.992
2D1	1,719.660	4.31%	1,444,500	4.63%	839.991
2D	1,331.490	3.34%	1,051,870	3.37%	789.994
3D1	15,553.770	38.97%	12,131,955	38.87%	780.000
3D	15,654.310	39.22%	8,766,410	28.09%	559.999
4D1	1,331.950	3.34%	745,890	2.39%	559.998
4D	194.500	0.49%	68,075	0.22%	350.000
<b>Dry Total</b>	<b>39,914.680</b>	<b>100.00%</b>	<b>31,213,395</b>	<b>100.00%</b>	<b>782.002</b>

#### Grass:

1G1	243.730	0.75%	232,610	1.22%	954.375
1G	549.170	1.68%	468,495	2.47%	853.096
2G1	502.100	1.54%	391,265	2.06%	779.257
2G	1,080.140	3.30%	841,530	4.43%	779.093
3G1	4,453.600	13.62%	3,291,115	17.32%	738.978
3G	17,882.290	54.68%	9,865,860	51.91%	551.711
4G1	5,934.180	18.15%	3,267,620	17.19%	550.643
4G	2,056.440	6.29%	645,525	3.40%	313.904
<b>Grass Total</b>	<b>32,701.650</b>	<b>100.00%</b>	<b>19,004,020</b>	<b>100.00%</b>	<b>581.133</b>

<b>Irrigated Total</b>	<b>107,483.390</b>	<b>57.92%</b>	<b>181,004,090</b>	<b>77.71%</b>	<b>1,684.019</b>
<b>Dry Total</b>	<b>39,914.680</b>	<b>21.51%</b>	<b>31,213,395</b>	<b>13.40%</b>	<b>782.002</b>
<b>Grass Total</b>	<b>32,701.650</b>	<b>17.62%</b>	<b>19,004,020</b>	<b>8.16%</b>	<b>581.133</b>
Waste	359.620	0.19%	48,550	0.02%	135.003
Other	5,109.630	2.75%	1,660,725	0.71%	325.018
Exempt	433.700	0.23%			
<b>Market Area Total</b>	<b>185,568.970</b>	<b>100.00%</b>	<b>232,930,780</b>	<b>100.00%</b>	<b>1,255.224</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>107,483.390</b>	<b>43.55%</b>	<b>181,004,090</b>	<b>46.89%</b>	
<b>Dry Total</b>	<b>39,914.680</b>	<b>37.71%</b>	<b>31,213,395</b>	<b>31.70%</b>	
<b>Grass Total</b>	<b>32,701.650</b>	<b>21.21%</b>	<b>19,004,020</b>	<b>25.59%</b>	
Waste	359.620	14.44%	48,550	1.83%	
Other	5,109.630	52.76%	1,660,725	49.72%	
Exempt	433.700	11.46%			
<b>Market Area Total</b>	<b>185,568.970</b>	<b>35.76%</b>	<b>232,930,780</b>	<b>41.25%</b>	

## 2006 Agricultural Land Detail

### County 2 - Antelope

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,816.290	3.56%	2,996,875	4.20%	1,649.998
1A	3,413.590	6.70%	5,632,435	7.89%	1,650.003
2A1	3,496.500	6.86%	5,507,015	7.72%	1,575.007
2A	1,338.760	2.63%	2,108,560	2.96%	1,575.009
3A1	12,226.880	23.98%	19,257,390	26.99%	1,575.004
3A	16,224.840	31.82%	23,688,255	33.20%	1,459.999
4A1	6,345.150	12.45%	6,186,560	8.67%	975.006
4A	6,119.930	12.00%	5,966,965	8.36%	975.005
<b>Irrigated Total</b>	<b>50,981.940</b>	<b>100.00%</b>	<b>71,344,055</b>	<b>100.00%</b>	<b>1,399.398</b>

**Dry:**

1D1	718.870	4.87%	934,530	6.08%	1,299.998
1D	1,197.510	8.11%	1,556,760	10.13%	1,299.997
2D1	1,254.470	8.50%	1,630,810	10.61%	1,299.999
2D	458.400	3.11%	595,920	3.88%	1,300.000
3D1	4,892.740	33.15%	5,749,030	37.42%	1,175.012
3D	4,567.550	30.95%	4,065,100	26.46%	889.995
4D1	1,087.380	7.37%	570,895	3.72%	525.018
4D	583.000	3.95%	262,350	1.71%	450.000
<b>Dry Total</b>	<b>14,759.920</b>	<b>100.00%</b>	<b>15,365,395</b>	<b>100.00%</b>	<b>1,041.021</b>

**Grass:**

1G1	174.850	0.44%	160,525	1.02%	918.072
1G	288.910	0.73%	281,230	1.79%	973.417
2G1	257.390	0.65%	242,575	1.55%	942.441
2G	253.730	0.64%	213,800	1.36%	842.627
3G1	2,356.050	5.94%	1,969,805	12.55%	836.062
3G	7,342.960	18.52%	4,252,115	27.09%	579.073
4G1	8,354.380	21.07%	2,910,720	18.55%	348.406
4G	20,626.760	52.02%	5,663,495	36.09%	274.570
<b>Grass Total</b>	<b>39,655.030</b>	<b>100.00%</b>	<b>15,694,265</b>	<b>100.00%</b>	<b>395.769</b>

<b>Irrigated Total</b>	<b>50,981.940</b>	<b>47.17%</b>	<b>71,344,055</b>	<b>68.95%</b>	<b>1,399.398</b>
<b>Dry Total</b>	<b>14,759.920</b>	<b>13.66%</b>	<b>15,365,395</b>	<b>14.85%</b>	<b>1,041.021</b>
<b>Grass Total</b>	<b>39,655.030</b>	<b>36.69%</b>	<b>15,694,265</b>	<b>15.17%</b>	<b>395.769</b>
Waste	584.900	0.54%	233,960	0.23%	400.000
Other	2,099.240	1.94%	839,700	0.81%	400.001
Exempt	491.440	0.45%			
<b>Market Area Total</b>	<b>108,081.030</b>	<b>100.00%</b>	<b>103,477,375</b>	<b>100.00%</b>	<b>957.405</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>50,981.940</b>	<b>20.66%</b>	<b>71,344,055</b>	<b>18.48%</b>	
<b>Dry Total</b>	<b>14,759.920</b>	<b>13.94%</b>	<b>15,365,395</b>	<b>15.60%</b>	
<b>Grass Total</b>	<b>39,655.030</b>	<b>25.73%</b>	<b>15,694,265</b>	<b>21.14%</b>	
Waste	584.900	23.49%	233,960	8.84%	
Other	2,099.240	21.67%	839,700	25.14%	
Exempt	491.440	12.99%			
<b>Market Area Total</b>	<b>108,081.030</b>	<b>20.83%</b>	<b>103,477,375</b>	<b>18.32%</b>	

## 2006 Agricultural Land Detail

### County 2 - Antelope

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	6,649.840	11.26%	13,831,670	13.84%	2,080.000
1A	20,891.460	35.39%	42,618,525	42.65%	2,039.997
2A1	3,771.840	6.39%	5,902,935	5.91%	1,565.001
2A	448.000	0.76%	678,720	0.68%	1,515.000
3A1	7,359.850	12.47%	11,150,185	11.16%	1,515.001
3A	14,726.730	24.94%	22,090,090	22.11%	1,499.999
4A1	3,380.700	5.73%	2,620,065	2.62%	775.006
4A	1,809.190	3.06%	1,040,295	1.04%	575.005
<b>Irrigated Total</b>	<b>59,037.610</b>	<b>100.00%</b>	<b>99,932,485</b>	<b>100.00%</b>	<b>1,692.691</b>

**Dry:**

1D1	2,497.120	7.87%	4,794,470	12.31%	1,919.999
1D	9,673.810	30.48%	15,671,520	40.24%	1,619.994
2D1	1,783.580	5.62%	2,791,310	7.17%	1,565.004
2D	282.120	0.89%	347,005	0.89%	1,229.990
3D1	3,246.490	10.23%	3,895,785	10.00%	1,199.999
3D	9,259.340	29.17%	8,194,525	21.04%	885.000
4D1	3,597.250	11.33%	2,446,135	6.28%	680.001
4D	1,400.370	4.41%	805,240	2.07%	575.019
<b>Dry Total</b>	<b>31,740.080</b>	<b>100.00%</b>	<b>38,945,990</b>	<b>100.00%</b>	<b>1,227.028</b>

**Grass:**

1G1	430.400	1.42%	337,365	2.01%	783.840
1G	2,518.940	8.30%	2,124,125	12.67%	843.261
2G1	894.160	2.95%	714,240	4.26%	798.783
2G	257.880	0.85%	199,050	1.19%	771.870
3G1	1,869.460	6.16%	1,541,030	9.19%	824.318
3G	5,588.560	18.42%	4,486,725	26.76%	802.840
4G1	6,711.600	22.12%	3,422,015	20.41%	509.865
4G	12,075.970	39.79%	3,941,355	23.51%	326.379
<b>Grass Total</b>	<b>30,346.970</b>	<b>100.00%</b>	<b>16,765,905</b>	<b>100.00%</b>	<b>552.473</b>

<b>Irrigated Total</b>	<b>59,037.610</b>	<b>48.37%</b>	<b>99,932,485</b>	<b>64.08%</b>	<b>1,692.691</b>
<b>Dry Total</b>	<b>31,740.080</b>	<b>26.01%</b>	<b>38,945,990</b>	<b>24.97%</b>	<b>1,227.028</b>
<b>Grass Total</b>	<b>30,346.970</b>	<b>24.87%</b>	<b>16,765,905</b>	<b>10.75%</b>	<b>552.473</b>
Waste	87.520	0.07%	8,750	0.01%	99.977
Other	833.450	0.68%	295,875	0.19%	355.000
Exempt	327.770	0.27%			
<b>Market Area Total</b>	<b>122,045.630</b>	<b>100.00%</b>	<b>155,949,005</b>	<b>100.00%</b>	<b>1,277.792</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>59,037.610</b>	<b>23.92%</b>	<b>99,932,485</b>	<b>25.89%</b>	
<b>Dry Total</b>	<b>31,740.080</b>	<b>29.99%</b>	<b>38,945,990</b>	<b>39.55%</b>	
<b>Grass Total</b>	<b>30,346.970</b>	<b>19.69%</b>	<b>16,765,905</b>	<b>22.58%</b>	
Waste	87.520	3.52%	8,750	0.33%	
Other	833.450	8.61%	295,875	8.86%	
Exempt	327.770	8.66%			
<b>Market Area Total</b>	<b>122,045.630</b>	<b>23.52%</b>	<b>155,949,005</b>	<b>27.62%</b>	

## 2006 Agricultural Land Detail

### County 2 - Antelope

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,803.910	7.77%	2,254,880	8.66%	1,249.995
1A	1,253.020	5.39%	1,566,275	6.02%	1,250.000
2A1	2,638.120	11.36%	3,297,645	12.67%	1,249.998
2A	3,593.560	15.47%	4,491,960	17.25%	1,250.002
3A1	8,807.830	37.92%	11,009,800	42.29%	1,250.001
3A	3,521.900	15.16%	2,676,640	10.28%	759.998
4A1	978.300	4.21%	454,910	1.75%	465.000
4A	633.320	2.73%	281,830	1.08%	445.004
<b>Irrigated Total</b>	<b>23,229.960</b>	<b>100.00%</b>	<b>26,033,940</b>	<b>100.00%</b>	<b>1,120.705</b>

#### Dry:

1D1	1,418.810	9.31%	1,156,345	12.97%	815.010
1D	1,202.450	7.89%	895,825	10.05%	744.999
2D1	1,273.070	8.35%	833,870	9.35%	655.007
2D	2,609.500	17.12%	1,500,495	16.83%	575.012
3D1	5,735.860	37.63%	3,011,380	33.78%	525.009
3D	2,135.610	14.01%	1,121,220	12.58%	525.011
4D1	677.360	4.44%	314,975	3.53%	465.003
4D	188.260	1.24%	80,955	0.91%	430.017
<b>Dry Total</b>	<b>15,240.920</b>	<b>100.00%</b>	<b>8,915,065</b>	<b>100.00%</b>	<b>584.942</b>

#### Grass:

1G1	335.630	0.96%	271,455	1.77%	808.792
1G	619.510	1.77%	445,615	2.90%	719.302
2G1	1,050.090	3.00%	663,035	4.31%	631.407
2G	3,824.680	10.92%	2,153,345	14.01%	563.013
3G1	4,025.210	11.49%	2,082,815	13.55%	517.442
3G	4,719.380	13.47%	2,447,935	15.93%	518.698
4G1	5,688.010	16.24%	2,388,950	15.54%	419.997
4G	14,770.160	42.16%	4,916,300	31.99%	332.853
<b>Grass Total</b>	<b>35,032.670</b>	<b>100.00%</b>	<b>15,369,450</b>	<b>100.00%</b>	<b>438.717</b>

<b>Irrigated Total</b>	<b>23,229.960</b>	<b>30.92%</b>	<b>26,033,940</b>	<b>51.28%</b>	<b>1,120.705</b>
<b>Dry Total</b>	<b>15,240.920</b>	<b>20.29%</b>	<b>8,915,065</b>	<b>17.56%</b>	<b>584.942</b>
<b>Grass Total</b>	<b>35,032.670</b>	<b>46.64%</b>	<b>15,369,450</b>	<b>30.27%</b>	<b>438.717</b>
Waste	181.650	0.24%	23,850	0.05%	131.296
Other	1,432.140	1.91%	429,655	0.85%	300.009
Exempt	2,133.530	2.84%			
<b>Market Area Total</b>	<b>75,117.340</b>	<b>100.00%</b>	<b>50,771,960</b>	<b>100.00%</b>	<b>675.902</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>23,229.960</b>	<b>9.41%</b>	<b>26,033,940</b>	<b>6.74%</b>	
<b>Dry Total</b>	<b>15,240.920</b>	<b>14.40%</b>	<b>8,915,065</b>	<b>9.05%</b>	
<b>Grass Total</b>	<b>35,032.670</b>	<b>22.73%</b>	<b>15,369,450</b>	<b>20.70%</b>	
Waste	181.650	7.30%	23,850	0.90%	
Other	1,432.140	14.79%	429,655	12.86%	
Exempt	2,133.530	56.40%			
<b>Market Area Total</b>	<b>75,117.340</b>	<b>14.47%</b>	<b>50,771,960</b>	<b>8.99%</b>	



## 2006 Agricultural Land Detail

### County 2 - Antelope

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,695.460	28.04%	2,958,580	38.45%	1,745.001
1A	348.190	5.76%	553,620	7.20%	1,589.993
2A1	289.090	4.78%	459,655	5.97%	1,590.006
2A	605.100	10.01%	962,110	12.50%	1,590.001
3A1	650.830	10.76%	820,045	10.66%	1,259.998
3A	1,111.900	18.39%	1,078,545	14.02%	970.001
4A1	984.960	16.29%	684,555	8.90%	695.007
4A	361.000	5.97%	176,890	2.30%	490.000
<b>Irrigated Total</b>	<b>6,046.530</b>	<b>100.00%</b>	<b>7,694,000</b>	<b>100.00%</b>	<b>1,272.465</b>

#### Dry:

1D1	1,321.910	31.50%	2,101,825	52.12%	1,589.991
1D	242.420	5.78%	185,450	4.60%	764.994
2D1	254.940	6.07%	195,025	4.84%	764.983
2D	1,028.170	24.50%	786,560	19.50%	765.009
3D1	644.090	15.35%	392,895	9.74%	610.000
3D	523.100	12.46%	292,930	7.26%	559.988
4D1	127.140	3.03%	55,310	1.37%	435.032
4D	55.400	1.32%	22,715	0.56%	410.018
<b>Dry Total</b>	<b>4,197.170</b>	<b>100.00%</b>	<b>4,032,710</b>	<b>100.00%</b>	<b>960.816</b>

#### Grass:

1G1	277.250	1.69%	202,250	2.73%	729.486
1G	65.080	0.40%	39,685	0.53%	609.787
2G1	107.690	0.66%	53,180	0.72%	493.824
2G	1,159.720	7.07%	693,125	9.34%	597.665
3G1	816.860	4.98%	458,155	6.17%	560.873
3G	5,271.110	32.12%	2,882,855	38.85%	546.916
4G1	4,077.930	24.85%	1,685,925	22.72%	413.426
4G	4,636.670	28.25%	1,405,745	18.94%	303.179
<b>Grass Total</b>	<b>16,412.310</b>	<b>100.00%</b>	<b>7,420,920</b>	<b>100.00%</b>	<b>452.155</b>

<b>Irrigated Total</b>	<b>6,046.530</b>	<b>21.49%</b>	<b>7,694,000</b>	<b>35.63%</b>	<b>1,272.465</b>
<b>Dry Total</b>	<b>4,197.170</b>	<b>14.91%</b>	<b>4,032,710</b>	<b>18.68%</b>	<b>960.816</b>
<b>Grass Total</b>	<b>16,412.310</b>	<b>58.32%</b>	<b>7,420,920</b>	<b>34.37%</b>	<b>452.155</b>
Waste	1,276.010	4.53%	2,332,020	10.80%	1,827.587
Other	210.950	0.75%	114,475	0.53%	542.664
Exempt	396.700	1.41%			
<b>Market Area Total</b>	<b>28,142.970</b>	<b>100.00%</b>	<b>21,594,125</b>	<b>100.00%</b>	<b>767.300</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>6,046.530</b>	<b>2.45%</b>	<b>7,694,000</b>	<b>1.99%</b>	
<b>Dry Total</b>	<b>4,197.170</b>	<b>3.97%</b>	<b>4,032,710</b>	<b>4.10%</b>	
<b>Grass Total</b>	<b>16,412.310</b>	<b>10.65%</b>	<b>7,420,920</b>	<b>9.99%</b>	
Waste	1,276.010	51.25%	2,332,020	88.10%	
Other	210.950	2.18%	114,475	3.43%	
Exempt	396.700	10.49%			
<b>Market Area Total</b>	<b>28,142.970</b>	<b>5.42%</b>	<b>21,594,125</b>	<b>3.82%</b>	

## 2006 Agricultural Land Detail

### County 2 - Antelope

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	60.970	92,985	5,179.690	8,786,670	241,538.770	377,128,915
Dry	119.330	138,055	3,922.020	3,428,735	101,811.420	94,905,765
Grass	58.710	43,780	3,092.350	1,521,305	150,997.570	72,689,475
Waste	0.000	0	75.000	112,560	2,414.700	2,534,570
Other	0.500	180	257.340	98,120	9,427.570	3,242,130
Exempt	25.000	0	9.550	0	3,748.590	0
<b>Total</b>	<b>239.510</b>	<b>275,000</b>	<b>12,526.400</b>	<b>13,947,390</b>	<b>506,190.030</b>	<b>550,500,855</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	246,779.430	386,008,570	246,779.430	47.55%	386,008,570	68.35%	1,564.184
Dry	105,852.770	98,472,555	105,852.770	20.40%	98,472,555	17.44%	930.278
Grass	154,148.630	74,254,560	154,148.630	29.70%	74,254,560	13.15%	481.707
Waste	2,489.700	2,647,130	2,489.700	0.48%	2,647,130	0.47%	1,063.232
Other	9,685.410	3,340,430	9,685.410	1.87%	3,340,430	0.59%	344.892
Exempt	3,783.140	0	3,783.140	0.73%	0	0.00%	0.000
<b>Total</b>	<b>518,955.940</b>	<b>564,723,245</b>	<b>518,955.940</b>	<b>100.00%</b>	<b>564,723,245</b>	<b>100.00%</b>	<b>1,088.191</b>

\* Department of Property Assessment & Taxation Calculates

# **Antelope County's 3 Year Plan of Assessment (2006-2008) June 15, 2005**

## **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 8. It is to be submitted to the Antelope County Board of Equalization on or before July 31<sup>st</sup>, and the Department of Property Assessment & Taxation on or before October 31<sup>st</sup>, and every three years thereafter. The assessor shall update the plan yearly between the adoption of each three-year plan. The plan and any update will describe all the duties of the Antelope County Assessor. It shall indicate the classes or subclasses of real property that the Antelope County Assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value of quality of assessment practices required by law and the resources necessary to complete those actions.

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

As reported on the 2005 County Abstract, Antelope County has a total count of 6,873 parcels. The residential parcel count is approximately 37% of the total; the Commercial/Industrial is 8% of the total base. The agricultural parcels account for 55% of the base. The total Antelope County valuation as reported on abstract, excluding centrally assessed property, is 691,219,610. The residential class value is 13% of the total; the commercial/industrial class value is 5%, the agricultural land accounts for 82% of the real property value. The total personal property value is 47,684,604. Antelope County handled 1,115 personal property schedules in 2005. Centrally assessed property adds approximately another 5 million dollars to the value for a total County valuation of almost 744 million.

## **Staff/Training/Budget**

The staff of the Antelope County Assessor's office consists of the Assessor, the Deputy, and one full-time clerk. One temporary part-time seasonal clerk has also been employed during the summer. The plan is to continue with temporary seasonal part-time help during revaluation, pick-up work, and other extraordinarily busy times. This is a trial, and if found to be inefficient, may be remedied by hiring a full-time, permanent employee. The Assessor compiles all reports, values all real property, inspects real property, maintains the sales file, makes corrections to the property records cards as dictated by 521's, death certificates, and court judgments, prices all improvements, updates cadastral maps manages office finances, and supervises all other duties. The Deputy assists the Assessor in all decision-making, is responsible for the creation, operation & maintenance of our GIS database, which includes the digitizing of parcels, the application of current land use layers, and the calculation of agricultural land use acres, maintains agricultural land use files, updates cadastral maps, and assists in the administration of other duties. The full-time clerk manages personal property files, centrally assessed files, oversees the homestead exemption program, handles the permissive exemptions, maintains the policies and procedures manual, the public relations manual, and the agricultural sales book, updates the web-site, reports office inventory, compiles the annual inventory list, and assists the Assessor with all reports. The part-time temporary employee assists the others in the office to complete their duties, especially field work. The Assessor and Deputy hold their assessor's certificate, and complete the required hours to maintain them.

A contract is executed as warranted with an outside appraiser for annual maintenance and pick-up work. The assessor compiles the models for every revaluation, and applies the values herself.

The assessor's budget is in two parts. For the 2004-2005 fiscal year the General Fund Budget was \$97,022 and the assessor's Re-Appraisal Fund budget was \$37,550. The budget for 2005-2006 has not been decided at this time. The Assessor has decreased her request on both accounts. The General Fund request is \$96,500, and the Re-Appraisal Fund request is \$37,550. The General Fund supports wages only. A decrease is possible because of the proposed switch from a full-time permanent employee to the utilization of a part-time seasonal temporary employee. This switch will also help the County General budget as there will be no insurance or retirement benefits paid out. The Re-Appraisal request is to complete funding of the 2005 rural re-appraisal, and for any and all other cost associated with running the Assessor's Office.

### **Public Relations**

Every year in October, County Government Day is held, and the assessor's office is an active educator in this process, with the hopes of starting the education of the public at a younger age. Open communication with the local newspapers and the use of advertisements also help in the interpretive process. 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.

### **Cadastral Maps**

The cadastral maps are dated 1967 and are kept current with parcel identification according to regulation 10-004.03. The accompanying page of parcel owners and legal descriptions was never a part of the cadastral mapping in Antelope County. Ownership could be determined by locating the property record card, which contains the corresponding information. For approximately 6 years prior to the current assessor's term (1992-1998) the maps had little maintenance, and split parcels were not drawn. Prior to 2002, the assessor corrected discrepancies as they were discovered. In 2002 a complete renovation of the cadastral maps began. Every map is checked parcel by parcel, and drawn according to deed of record. An index for ownership has been developed, and is being kept with the maps. These indexes are being kept current with real estate transfers. The rural maps were completed by 2003. In addition to the hard copy cadastral maps, ownership is being tracked on the ESRI Arc-GIS computer program as of 2004. Updating has begun on the urban cadastrals. To date, five out of the six villages are complete, including Brunswick, Tilden, Royal, Clearwater, and Orchard.

### **Procedure Manuals**

In 1999 the current assessor developed a policy and procedure manual for the Antelope County Assessor's Office. This manual adheres to statute, regulation, and directive. It contains instructions for the performance of almost all duties of the office. It is constantly being revised to reflect the changes which occur in the Assessor's Office.

### **Property Record Cards**

The property record cards contain all information required by regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. An aerial

photo of the agricultural land is also included. The cards are in good condition, and are updated and/or replaced as needed.

## **Report Generation**

Reports are filed accurately and in a timely manner. Following is a list of the reports required and submitted by the Antelope County Assessor's Office annually. The Antelope County Assessor plans on submitting these every year for the next three years, 2006-2009:

- Real Property Abstract - Reg 60-004.02 – Due March 19<sup>th</sup>
- Assessed Values Update – Due March 19<sup>th</sup>
- Assessor Survey – Due March 19<sup>th</sup>
- Personal Property Abstract – Due June 15<sup>th</sup>
- Certification of Values to Political Subdivisions – Due August 20<sup>th</sup>
- School District Taxable Value Report – Due August 25<sup>th</sup>
- 3 Year Plan of Assessment or Update – June 15<sup>th</sup>, presented to the County Board of Equalization prior to July 15<sup>th</sup>, and submitted the Department of Property Assessment & Taxation on or before October 31<sup>st</sup>
- Average Assessed Value Report – Due September 1<sup>st</sup>
- Permissive Exemption List – September 30<sup>th</sup>
- Trustee List – Due September 30<sup>th</sup>
- Board of Educational Lands & Funds Report – Due November 18<sup>th</sup>
- Tax Roll – Delivered to Treasurer by November 22<sup>nd</sup>
- Print Bills - Deliver to Treasurer –November 22<sup>nd</sup>
- Certificate of Taxes Levied – Due December 1<sup>st</sup>
- Homestead Exemption Tax Loss Report – Due December 1<sup>st</sup>
- Report of Exempt Property and Government Owned Taxable Property – Due December 1<sup>st</sup>
- Tax List Corrections – Reg 10-00.09A
- Tax Payer Protests – June 1<sup>st</sup> -July 25<sup>th</sup>
- Sales Information to DPAT – Due every month

## **Homestead Exemptions**

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Applications are accepted from February 1<sup>st</sup> through June 30<sup>th</sup>. Approximately 500 homestead exemptions were filed in the Antelope County Assessor's Office in 2005. The Antelope County Assessor's office arranged for staff members of Goldenrod Hills to be available for assistance without fee to filers in the completion of the income portion of their homestead applications. This assistance was offered from 10 a.m. to 3 p.m. on February 17<sup>th</sup>, March 10<sup>th</sup>, March 24<sup>th</sup>, April 7<sup>th</sup>, April 21<sup>st</sup>, May 5<sup>th</sup>, May 19<sup>th</sup>, and June 16<sup>th</sup>. Dates for assistance are publicized in all local newspapers throughout the filing period. The Antelope County Assessor's Office telephones all prior-year applicants who have not yet submitted their application as the filing deadline approaches, which usually begins one month prior to the deadline to allow for the scheduling of assistance with the income forms if needed. The Antelope County Assessor's Office works in conjunction with the Antelope County Veteran's Service Officer to insure that all qualifying applicants receive the exemption status that is most applicable to their situation. The Antelope County Assessor plans on accepting & processing homestead exemptions, arranging for assistance with the completion of required forms, performing telephone reminders, and working with the Veteran's Service Officer every year for the next three years, 2006-2008.

## **Personal Property**

All personal property is handled according to Regulation 20. All schedules are to be filed by May 1<sup>st</sup> to be considered timely. From May 1<sup>st</sup> to July 31<sup>st</sup>, all schedules received by the office receive a 10% penalty. After July 31<sup>st</sup>, a 25% penalty is assessed. Reminder postcards are sent at the beginning of the personal property season, usually by February 1. Then again in the middle of April reminders are sent. Advertisements are placed in the county newspapers prior to all postcard mailings to remind taxpayers that it is personal property filing time. This has both cut our form costs by about 50%, and increased the timely filings in Antelope County. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Local accountants, upon request, are provided with a list of taxpayers, and then request their clients' forms in advance, which they complete and return to our office. The personal property abstract is due, and completed by June 15<sup>th</sup>. The Antelope County Assessor's Office anticipates this process to continue throughout the next three years.

## **Centrally Assessed/Railroad Property**

Centrally assessed values are expected from the State Department of Property Assessment & Taxation by August 12<sup>th</sup>. The approximate number of schedules is 10 public service schedules and 1 railroad schedule. The values provided are entered into the computer and balanced by Assessor's Office staff. The Antelope County Assessor's Office anticipates no changes in this process over the next three years.

## **Permissive Exemptions**

Permissive exemption forms are prepared by Assessor's Office staff, and mailed to all entities that were permissively tax exempt the previous year by December 1<sup>st</sup> (approximately 50 forms). 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, and makes recommendations as to their qualifications.

## **Levies**

The assessor enters all certified levy rates from the county clerk into the Terrascan system that are necessary for billing and distribution of funds.

## **County Board of Equalization**

The Assessor prepares all evidence to support her values during County Board of Equalization hearings, and attends the hearings to defend her values.

## **TERC Appeals**

The Assessor prepares all evidence to support her values during County Board of Equalization hearings, and attends the hearings to defend her values.

## **TERC Statewide Equalization Hearings**

The assessor prepares for and attends hearings held by TERC for statewide equalization. She defends her values and/or actions. If necessary she implements TERC orders.

## 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 80%.

**Definitions** (DPAT Reg. 50, Assessment Process Regulations)

**Appraisal** – The written opinion the monetary value of property. An appraisal must include an adequate description of the property as of January 1 of any given year, and shall be supported by an analysis of relevant data. All appraisals shall meet the standards set forth in USPAP (001.02).

**Reappraisal** – Appraisal, Reappraisal & Mass Appraisal are interchangeable terms, except that reappraisal may mean a subsequent appraisal (001.02).

**Mass Appraisal** - Appraisal, Reappraisal & Mass Appraisal are interchangeable terms, except that reappraisal may mean a subsequent appraisal (001.02).

**Appraisal Process** – A systematic analysis of the factors that affect the value of real property:

- 1) Define the Problem
- 2) Plan the Necessary Work
- 3) Gather the Necessary Data
- 4) Classify the Data
- 5) Analyze the Data
- 6) Interpret Data into a Written Opinion of Value
- 7) Value Defense

It is the function for determining assessed value. It shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued (001.03).

**Appraisal Update** – An appraisal in which all or part of the data collection process is determined to be unnecessary, but there is a need to adjust values on all of the properties within a defined class or sub-class. (i.e. recalibration of a market model, implementation of more current cost data, adjustments to value by a percentage.) (001.05)

**Appraisal Maintenance (Pick-Up Work)** – The collection of specific data relating to new construction, re-modeling, additions, alterations, and removals of existing buildings or structures. The value of property analyzed in an appraisal maintenance project shall be equalized with comparable properties (001.06).

**Appraisal or Assessed Value Adjustment** – An appraisal update, in which the reported value of real property is modified by a percentage as determined to be appropriate during the gathering and analysis of data, applied uniformly to all property within a defined class or subclass of property.

*See the State of Nebraska Department of Property Assessment and Taxation Regulation 50, Assessment Process Regulations for any additional definitions.*

### **Real Property History**

Real property is updated annually through maintenance and pick-up work. In the 2001 valuation year, pick-up work was performed on approximately 229 parcels. A Reappraisal of Antelope County's five small towns and all commercial property was completed, and the re-assessment of land use in 277 parcels. For 2002 a complete residential revaluation of Neligh City (1177 parcels) and of Orchard Village (256 parcels) was completed. For 2003, Commercial values in Neligh were re-studied. Pick-up work was performed on approximately 301 urban parcels, and on 211 parcels of agricultural land. A residential reappraisal was performed in Elgin City. In 2004 a complete rural revaluation commenced, and was completed in 2005 (approximately 2500 parcels). Adjustments were made to Orchard, Tilden, and Oakdale Village residential. All pick-up work of structures was completed for the year (126 parcels). All land in range 5 was reviewed for current land use, in addition to all pick up work (945 parcels).

All pick-up and maintenance field work is slated for completion in mid-February to allow time for computer data entry and value generation. An onsite inspection is performed on every property to be revalued. The property is measured, data is confirmed and/or corrected, and property quality & condition is noted along with any other outstanding facts. A photograph is taken of each property. With owner accompaniment an interior inspection is performed. If that is denied then it is assumed that the interior condition of the property is the same as the exterior, unless evidence leads us elsewhere. Countywide zoning was adopted by the Antelope County Board of Equalization in 1999, and the assessor's office works in conjunction with the zoning administrator with the filing of building permits.

### **Residential History**

All properties are priced using the current Marshall & Swift table via the Terrascan system. All towns have been priced with current depreciation as derived from the market. The listing of the property in Tilden, Oakdale, Orchard, and Clearwater was performed by Blaser Appraisal. Neligh and Elgin Cities were listed by the Assessor and one clerk. Royal and Brunswick Villages were listed by assessor's office staff; the Assessor has & will continue to model & set values. Current models, along with a listing of every residential property in each village, showing how that property fits into the model, are kept as a permanent record available for all to inspect. These records have proven to be very helpful in explaining how the valuation process works to the taxpayers. Antelope County residential property is currently being re-evaluated on a 3-year cycle for the possibility of market changes and therefore assessed value. The three-year cycle may be readjusted according to changing needs, and market indicators. Some of the smaller towns have less than 10 sales in a three-year period, and revaluation may prove to be an impossibility.

### **Proposed Timeline**

*\*The timeline is subject to change as are the statistics, regulations, and statutes.*

**2005**

#### **Rural Revaluation Completed:**

(approximately 2500 parcels)

- 1) A rural re-appraisal had not been done since the late 1970's.
- 2) Blaser Appraisal performed onsite inspections of all rural improved property.
- 3) Assessor and staff updated property characteristics in the Terrascan System.



- 4) Assessor grouped properties into comparable sub-classes.
- 5) Assessor created model and price guide.
- 6) Assessor set square foot values according to the model.
- 7) Assessor and staff entered values into the Terrascan System.

**Orchard Residential Update:**

(approximately 292 parcels)

- 1) Statistics declined in Orchard Village, and there were an adequate number of sales to determine this.
- 2) Market influences were re-studied.
- 3) Property characteristics were observed and noted in 2002.
- 4) Properties were grouped into comparable sub-classes.
- 5) An 18% increase was applied to all houses in average or better condition

**Tilden Residential Update:**

(approximately 189 parcels)

- 1) Statistics declined in Tilden Village, and there were an adequate number of sales to determine this.
- 2) Market influences were re-studied.
- 3) Property characteristics were observed and noted in 2002.
- 4) Properties were grouped into comparable sub-classes.
- 5) An 11% increase was applied to all houses in average or better condition

**Oakdale Residential Update:**

(approximately 210 parcels)

- 2) Statistics showed that the values were above the acceptable range, and there were an adequate number of sales to determine this.
- 2) Market influences were re-studied.
- 3) Property characteristics were observed and noted in 2002.
- 4) Properties were grouped into comparable sub-classes.
- 5) A 10% decrease was applied to all houses in average or better condition

**Pick-up Work:**

Onsite inspections were performed by the Assessor and staff. There were 92 urban residential and 24 rural residential properties which were reviewed during annual maintenance and pick-up work of new construction.

**Statistical Indicators:**

Measures of central tendency according to the Reports and Opinions of the Property Tax Administrator were as follows:

**Median** – 98.17

**COD** – 22.97

**PRD** – 105.17

**Value Defense (For All Property Types):**

Approximately 250 taxpayers came to or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

60 Antelope County Taxpayers protested 79 properties. The Antelope County Board of Equalization met on July 13<sup>th</sup>-14<sup>th</sup> to hear protests. The total value of the protested properties was 9,757,515 prior to protest. Taxpayers requested a total change of -2,722,004. The Board approved total changes in the amount of 409,545.

## **2006-**

### **Neligh Residential Update:** (approximately 883 parcels)

- 1) Statistics will be reviewed for Neligh Residential.
- 2) Market influences will be studied. Preliminary studies indicate that the houses built after 1950, and all lots are assessed under market value.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **"Small Town" Residential Update:** **(Brunswick, Royal & Clearwater)** (approximately 726 parcels)

- 1) Statistics will be reviewed for "Small Town" Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Pick-up Work:**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

## **2007-**

### **Elgin Residential Update:** (approximately 476 parcels)

- 1) Statistics will be reviewed for Elgin Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Pick-up Work**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

## **2008-**

### **Tilden Residential Update:**

(approximately 189 parcels)

- 1) Statistics will be reviewed for Tilden Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Orchard Residential Update:**

(approximately 292 parcels)

- 1) Statistics will be reviewed for Orchard Residential.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Pick-up Work**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

### **Commercial**

### **Commercial History**

All commercial property in Antelope County was revalued as part of a complete commercial reappraisal performed by Great Plains Appraisal in the year 2001. Records reveal 3 approaches to value: market, income, and cost. During the protest process in 2001 some discrepancies were found, and a review of this work is planned as the residential reviews are performed. Any inconsistencies found will be cleared up at that time.

Commercial property was re-aligned in Neligh in 2002. For the 2003 valuation year the Antelope County Assessor's Office reviewed commercial property in Elgin, as the residential review was performed. The office studied rural commercial property in 2003, as requested by the Department of Property Assessment & Taxation in their 2002 Progress Report. However, the Antelope County Assessor's Office noted that there were only 3 sales of rural improved commercial property and 3 sales of rural vacant land in the qualified commercial roster, which makes up a disproportionate fraction of the base, and indicators were unreliable. In addition, commercial property only accounts for 7% of Antelope County's total property value base. It is difficult to determine an assessment level from such a sparse sales data base.

### **Proposed Timeline**

*\*The timeline is subject to change as are the statistics, regulations, and statutes.*

### **Statistical Indicators:**

Measures of central tendency according to the Reports and Opinions of the Property Tax Administrator were as follows:

**Median** – 92.96

**COD** – 33.43

**PRD** –135.7

### **Pick-up Work**

(approximately 9 parcels)

- 1) The Assessor and staff gathered data.
- 2) Data was entered into the Terra Scan program.
- 3) Property was valued like all comparable property by the Assessor.

### **Value Defense (For all Property Types):**

Approximately 250 taxpayers came to or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

60 Antelope County Taxpayers protested 79 properties.

The Antelope County Board of Equalization met on July 13<sup>th</sup>-14<sup>th</sup> to hear protests. The total value of the protested properties was 9,757,515 prior to protest. Taxpayers requested a total change of -2,722,004. The Board approved total changes in the amount of 409,545.

## **2006-**

### **Neligh Commercial Update:**

(approximately 77 parcels)

- 1) Statistics will be reviewed for Neligh Commercial
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.

- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

**“Small Town” Commercial Update:  
(Oakdale, Brunswick, Royal & Clearwater)**

(approximately 65 parcels)

- 1) Statistics will be reviewed for “Small Town” Commercial. However, there may not be an adequate number of sales to determine market.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

**Pick-up Work**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

**Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

**2007-**

**Elgin Commercial Update:  
(approximately 41 parcels)**

- 1) Statistics will be reviewed for Elgin Commercial.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

**Pick-up Work**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

**Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

## 2008-

### **Tilden Commercial Update:** (approximately 16 parcels)

- 1) Statistics will be reviewed for Tilden Commercial.
- 2) Market influences will be studied. Sales information for Madison County's side of Tilden will be studied in addition to Antelope County's sales.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Orchard Commercial Update:** (approximately 25 parcels)

- 1) Statistics will be reviewed for Orchard Commercial. However, there may not be an adequate number of sales to determine market.
- 2) Market influences will be studied.
- 3) Property may be reappraised or updated as deemed necessary.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor.

### **Pick-up Work**

- 1) An outside appraisal firm will be contracted, or the Assessor and a part-time temporary employee to gather data.
- 2) Data will be entered into the Terra Scan program.
- 3) Property will be valued like all comparable property by the Assessor.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

## **Agricultural**

### **Agricultural History**

All school land was valued according to soil types & land use for 2001. In addition, all CRP land was re-categorized as CRP grass in order to allow for a complete market study of CRP ground. The soil survey being used was compiled in 1978, and the 1995 soil conversion as dictated by the Property Tax Administrator is also being used. Two hundred eleven land use changes were calculated in 2002, and this amount is fairly typical for Antelope County. In 2002 a hard copy of the aerial photos of all parcels were purchased from the FSA, because the FSA is planning on

converting to GIS, and will no longer have hard copies. A complete re-assessment of land use of parcels that have not been researched within the last 6 years began in 2003. It was the plan that in 2003 range 5 would be addressed. In 2004 range 6, then range 7 in 2005, and finally range 8 in 2006. This plan, however, proved to be a little too ambitious. It appears that each range may take at least two years to complete, in addition to all other required tasks. For 2005 goals we re-established. A focus was set to research all wells, instead of working range by range. The range system will be re-instituted once the wells are completed. Agricultural land values are set according to market, with the aid of a homegrown spreadsheet.

### **Proposed Timeline**

*\*The timeline is subject to change as are the statistics, regulations, and statutes.*

## **2005-**

### **Pick-up Work:**

- 1) Mary Bauer, Deputy Assessor researched all land use changes. (945 changes were made.)
- 2) The parcels were digitized.
- 3) Land use was drawn in ESRI Arc GIS.
- 4) The parcels were calculated with AgCalc.
- 5) The data was entered into the Terra Scan system by staff.

### **Computer Data Entry:**

Our discovery methods changed in 2004. The ESRI Arc GIS was implemented in Antelope County. Several layers were installed: Wells, Centerlines, Streams, Elevation Count, Railroad, Soils, Parcels, Land Use, Township, Sections, County, Fire Districts, Wetlands, Market Areas, School Districts, Municipal Boundaries, and Aerial Slides.

Mary Bauer, Deputy Assessor, is digitizing every parcel, and drawing the land use. Then AgCalc is used to calculate the number of acres for each land use in each soil type. This information is then entered into the Terra Scan System. All of range 5 was completed. In 2005 the Nebraska Department of Natural Resources was consulted regarding registered wells. All registered wells are researched, and land use changed accordingly (approximately 1200 parcels).

### **Market Analysis:**

A market analysis of Antelope County's agricultural land sales was performed by the Assessor. A homegrown spreadsheet will be used to aid in the mathematical equations. If Terrascan's value calculation program is fixed, it will be used. Values will be set according to market by capability unit in each market area.

### **Value Defense (For all Property Types):**

Approximately 250 taxpayers came to or phoned the assessor's office with questions/concerns regarding their valuation. All supporting documentation was consulted.

60 Antelope County Taxpayers protested 79 properties.

The Antelope County Board of Equalization met on July 13<sup>th</sup>-14<sup>th</sup> to hear protests. The total value of the protested properties was 9,757,515 prior to protest. Taxpayers requested a total change of -2,722,004. The Board approved total changes in the amount of 409,545.

## **2006-**

### **Pick-up Work**

- 1) Mary Bauer, Deputy Assessor will research all land use changes.
- 2) The parcels will be digitized.
- 3) Land use will be drawn in ESRI Arc GIS.
- 4) The parcels will be calculated with AgCalc.
- 5) The data will be entered into the Terra Scan system.

### **Computer Data Entry:**

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System. Cedar Township (23-6) through Neligh Township (25-6) (approximately 615 parcels) will be completely re-worked, in addition to all land use changes.

### **Market Analysis:**

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.  
The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly.

## **2007-**

### **Pick-up Work**

- 1) Mary Bauer, Deputy Assessor will research all land use changes.
- 2) The parcels will be digitized.
- 3) Land use will be drawn in ESRI Arc GIS.
- 4) The parcels will be calculated with AgCalc.
- 5) The data will be entered into the Terra Scan system.

### **Computer Data Entry:**

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System. Custer Township (26-6) through Eden Township (28-6) will be completely re-worked, in addition to all land use changes.

### **Market Analysis:**

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.



### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly

### **2008-**

#### **Pick-up Work**

- 6) Mary Bauer, Deputy Assessor will research all land use changes (approximately 200 parcels on average).
- 7) The parcels will be digitized.
- 8) Land use will be drawn in ESRI Arc GIS.
- 9) The parcels will be calculated with AgCalc.
- 10) The data will be entered into the Terra Scan system.

#### **Computer Data Entry:**

Mary Bauer, Deputy Assessor, will digitize every parcel, and draw the land use. Then AgCalc will be used to calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System. Logan Township (23-7) through Ord Township (25-7) (approximately 493 parcels) will be completely re-worked, in addition to all land use changes.

#### **Market Analysis:**

A market analysis of Antelope County's agricultural land sales will be performed by the Assessor. A homegrown spreadsheet or the Terra Scan system will be used to aid in the mathematical equations. Values will be set according to market by capability unit in each market area.

### **Value Defense:**

All taxpayers will receive the explanations necessary regarding their questions/concerns. Models and other supporting documentation will be consulted.

The Antelope County Board of Equalization will meet prior to July 25<sup>th</sup> to hear protests. TERC cases resulting from these protests will be addressed accordingly

### **Sales Review**

Real estate transfer statements are filed according to Reg 12-003 in as timely of a manner as possible. The Assessor completes the transactions required by the deeds. All sales are processed on the Terrascan system, and green sheets are accurately generated through this process. The assessor verifies all residential, commercial, and agricultural sales that are outliers by phone. When phone contact is impossible, the assessor's best judgement is used. All sales are considered to be arms-length transactions, unless evidence is provided to the contrary. The Assessor maintains a sales book for all property types. All agricultural sales are compiled in a spreadsheet to allow for value setting according to the market.

## **Conclusion**

Good record keeping is imperative. The implementation of the Terrascan computer system has caused an increased work flow in the office, as a great quantity of data entry is necessary to reap the full benefit of this wonderful tool. Many of the fields were blank, as this data was not available with the MIPS system used previously. Map numbers, zoning codes, situs addresses, and cadastral references have entered. Rural improvements, commercial, and urban residential improvements were entered by 2005. Photographs were also added in 2005 for Rural Residential. Elgin and Neligh photographs will be entered for 2006. All photographs should be available through the Terrascan System by 2007.

Each year a statistical study is done to determine if values are within range, and which types of revaluations are needed. However, the Assessor must prioritize her work due to budget and time constraints.

For more information see 2005 Reports & Opinions of the Property Tax Administrator, 2005 Antelope County Abstract, and 2005 Assessor Survey.

I attest this to be true and accurate to the best of my knowledge and ability.

Julie A. Harrison  
Antelope County Assessor

# **Purpose Statements**

## **Commission Summary**

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

## **Property Tax Administrator's Opinions & Recommendations**

Contains the conclusions and recommendations reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

## **Correlation Section**

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2006 County Abstract of Assessment for Real Property, Form 45, Compared with the 2005 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2005 CTL to establish the prior year's assessed valuation and compares it to the data from the 2006 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change in value and the percentage change

in the value of various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

### **Statistical Reports Section**

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (R. S. Supp., 2005) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 05-10, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2006*, September 9, 2005, provided Draft Statistical Reports, to each county assessor on or before Friday, September 16, 2005, based on data in the sales file as of Monday, September 13, 2005, and on or before Friday, November 18, 2005, based on data in the sales file as of Friday, November 16, 2005. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2006 Preliminary Statistical Reports to the county assessors and the Commission on or before Tuesday, February 7, 2006, based on data in the sales file as of Monday, January 30, 2006.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2006 assessed valuation of the property in the sales file as of the 2006 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2005 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2006 R&O.

### **County Assessment Survey**

Part one contains the General Information developed in a combined effort between the Department and the county assessor to describe the funding and staffing of the county assessor's office. It also documents the appraisal information as it relates to the three major classes of property; residential, commercial and agricultural land.

Part two of the Assessment Survey entitled "Assessment Actions" is also a joint effort between the Department and the county assessor to document the 2006 assessment actions taken to address the three classes of real property in the county.

## **County Reports Section**

Contains reports from and about a county which are referenced in other sections of the R&O:

### **County Abstract of Assessment for Real Property, Form 45**

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2006 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

### **County Agricultural Land Detail**

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

### **The County Assessor's Three Year Plan of Assessment-Update**

The Three Year Plan of Assessment is prepared by the county assessor and updated annually pursuant to Neb. Rev. Stat. §77-1311.02 (R. S. Supp., 2005). It explains the scope and detail of the assessment processes planned by the county assessor for the next assessment year and subsequent two assessment years.

## **Special Valuation Section**

The recognition of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose Statements provides the legal and policy framework for special valuation and describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed recognized if the county assessor has determined that there are factors other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture (full market value) value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the R&O of the Property Tax Administrator.

### **Nebraska Constitutional Provisions:**

Neb. Const. art. VIII, sec. 1, (1) (1998): Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as provided by this Constitution.

Neb. Const. art. VIII, sec. 1, (4) (1998): the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land.

Neb. Const. art. VIII, sec. 1, (5) (1998): the Legislature to enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses.

### **Nebraska Statutory Provisions for Agricultural Land:**

Neb. Rev. Stat. §77-112 (R.R.S., 2003): Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Neb. Rev. Stat. §77-201 (R. S. Supp., 2005): Property taxable; valuation; classification. (1) Except as provided in subsections (2) through (4) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.....

Neb. Rev. Stat. §77-1359(1) (R.R.S., 2003): Agricultural and horticultural land; terms defined. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

### **Nebraska Statutory Provisions for Special Valuation:**

Neb. Rev. Stat. §77-201(3) (R. S. Supp., 2005): Creates a separate and distinct class of property for special valuation for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004) and at eighty percent of its recapture value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004).

Neb. Rev. Stat. §77-1343(5) (R. S. Supp., 2004): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (R. R. S., 2003).

Neb. Rev. Stat. §77-1343(6) (R. S. Supp., 2004): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

### **Nebraska Statutory Provisions for Measurement of Level of Value:**

Neb. Rev. Stat. §77-1327(4) (R. S. Supp., 2005): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under section 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Neb. Rev. Stat. §77-5023(2) (R.S. Supp., 2004): An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural and horticultural land as defined in section 77-1359, seventy-four to eighty percent of actual value; (b) for lands defined in section 77-1344 receiving special valuation, seventy-four to eighty percent of special valuation as defined in section 77-1343; and (c) for all other real property, ninety-two to one hundred percent of actual value.

## **Discussion of the Constitutional and Statutory Provisions:**

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

## **Discussion of Special Valuation:**

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the



agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the county assessor states that the county assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

### **Measurement of Special Valuation**

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county or other counties, even though direct comparability may not exist.

In a county where special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the

county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

#### Rent Data

For purposes of determining the income for the Department's measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2004-2005*. Two, the Board of Educational Lands and Funds (BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

#### Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was made up of the counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix and the adjacent county mix tended to drive the analysis. The

eight primary special valuation counties were all strongly weighted toward dryland use; the eight eastern Special Value counties ranged from about 62% to 83% dryland use.

For 2006, the analysis indicated an irrigated rate of 8.00%, slightly lower than the rate of 8.25% used in 2005. Initially the rate of 5.50% was selected for dryland measurement. This rate was significantly lower than the 2005 rate of 6.25%. After receiving input from the eight eastern counties being measured the Department decided to soften its dryland rate estimate to 5.75%. The analysis also indicated a rate of 4.00% for grassland, slightly lower than the rate of 4.25% used in 2005. The lowered rates are deemed to be a direct reflection of significant valuation increases in the values in the comparable counties.

Additionally for 2006, the Department is required to produce a measurement of the Special Value process in Scotts Bluff County. The database was expanded to include the whole state, and a separate analysis was developed. It was apparent very early that the rates developed for the eastern Special Value analysis had no relationship to the western counties, so the rate analysis was done including the ten (excluding Scotts Bluff) western counties. Using grouping and analysis techniques similar to those used in the eastern part of the state, within the ten western counties, the Department chose a dryland conversion rate of 7.75%, and a grassland conversion rate of 4.00%.

The irrigation rate selection was more complex due to a shortage of comparable counties. Scotts Bluff County is the heaviest irrigated county among the western counties. The irrigation is predominantly in the Platte River valley, has been developed over many years for the production of corn, dry edible beans and sugar beets, and has large areas leveled for gravity irrigation. More than 40% of Scotts Bluff County's agricultural land is irrigated. The second highest irrigated county is Box Butte County with just over 20% irrigation. Box Butte's irrigated land consists of mostly upland soils with pivot application. Much of the other irrigation development in the panhandle region is either similar to Box Butte or is found in spot locations used for feed grain or hay production in otherwise cattle grazing regions. The only 2 areas deemed to be comparable are Market area 2 from Sioux County which is essentially the same soils and irrigation development as the central and northwestern portions of Scotts Bluff County, and market area 1 in Morrill County which is Platte River valley land that is an eastern extension of Scotts Bluff County. Analysis of the entire western counties indicated an irrigated rate of nearly 15.00%, but the two comparable market areas produced rates of 10.04% and 12.80% respectively. The department selected a rate for the conversion of rent estimates in Scotts Bluff County of 11.50%. For 2006, the preliminary estimates of the LOV in Scotts Bluff County were prepared using the following rates: Irrigated 11.50%, Dryland 7.75% and Grassland 4.00%.

#### Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

#### Measurement Calculation

Finally, to calculate the level of value achieved by a county, the Department took value calculated from the income approach, representing the total special valuation for a county and compared it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

### **Measurement of Recapture Valuation**

The measurement of recapture valuation is accomplished by using the Department's sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the county assessor on the sales file record.

### **Measurement of Agricultural Land Valuation**

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

### **Purpose Statements Section**

Describes the contents and purpose of each section in the R&O.

### **Glossary**

Contains the definitions of terms used throughout the R&O.

### **Technical Specifications Section**

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

### **Certification**

Sets forth to whom, how and when copies of the R&O are distributed.

### **Map Section**

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the R&O.

### **Valuation History Charts Section**

The Valuation History chart section contains five charts for each county. The first four charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2005. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares to the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county.

## Glossary

**Actual Value:** The market value or fair market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in sections 77-1371 (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

**Adjusted Sale Price:** A sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. The IAAO considers adjustments for time. However, currently the Department does not recognize adjustments for time.

**Agricultural Land:** Land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (R. R. S., 2003).

**Agricultural Land Market Areas:** Areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

**Agricultural Property Classification:** Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

**Agricultural Unimproved Property Classification:** Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

**Arm's Length Transaction:** A sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

**Assessed Value:** The value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

**Assessment:** The official act of the county assessor to discover, list, value, and determine the taxable value of real property in a county and placing it on the assessment roll.

**Assessment Level:** The legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

**Assessment Sales Ratio:** The ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

**Assessor Location:** Categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

**Average Absolute Deviation (AVG.ABS.DEV.):** The arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

**Average Assessed Value:** The value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

**Average Selling Price:** The value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

**Central Tendency, Measure of:** A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

**Coefficient of Dispersion (COD):** A measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

**Coefficient of Variation (COV):** The measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

**Commercial Property Classification:** Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

**Confidence Interval (CI):** A calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

**Confidence Level:** The required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

**Direct Equalization:** The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

**Equalization:** The process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

**Geo Code:** Each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

**Growth Value:** Is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

**Indirect Equalization:** The process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

**Level of Value:** The level of value is the most probable overall opinion of the relationship of assessed value to actual value achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2005).



**Location:** The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

**Majority Land Use:** The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

**Maximum Ratio:** The largest ratio occurring in the arrayed sample data set.

**Mean Ratio:** The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

**Median Ratio:** The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

**Minimally Improved Agricultural Land:** A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

**Minimum Ratio:** The smallest ratio occurring in the arrayed sample data set.

**Non-Agricultural Land:** For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

**Number of Sales:** The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

**Population:** The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

**Price Related Differential (PRD):** A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

**Property Classification Code:** A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

**Property Parcel Type:** The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

**Purchase Price:** The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

**Qualified Sale:** A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

**Qualitative Statistics:** Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

**Quality of Assessment:** The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

**Recapture Value:** For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

**Residential Property Classification:** Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

**Sale:** All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

**Sale Date Range:** The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

**Sale Price:** The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

**Sample Data Set:** A set of observations selected from a population.

**Special Value:** For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

**Standard Deviation (STD):** The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

**Statistics:** Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

**Status:** The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

**Total Assessed Value:** The sum of all the assessed values in the sample data set.

**Total Sale Price:** The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

**Usability:** The coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

3-substantially changed sale should not be used in study

4-exclude the sale

**Valuation:** Process or act to determine the assessed value of all parcels of real property in the county each year.

**Weighted Mean Ratio:** The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

## Commission Summary Calculations

### For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

### For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

### For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

### For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

$\text{Abstract \#30 value} / \text{Abstract \#30 records}$

## Correlation Table Calculations

### I. Correlation - Text only

### II. Analysis of Percentage of Sales Used

	Total Sales	Qualified Sales	Percent Used
2001			
2002			
2003			XX.XX
2004			XX.XX
2005			XX.XX
2006			XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]\*100,2)

### III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001				
2002				
2003				
2004				
2005				
2006		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT))\*100)/Avg(ctl05cnt!RESID+ctl05cnt!RECREAT),II

f([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))\*100)/Avg(ctl05cnt!COMM+ctl05cnt!INDUST),Iif([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl05cnt!TOTAG))\*100)/Avg(ctl05cnt!TOTAG),Null))),2)  
Trended Ratio: Round(Iif([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]\*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)))/(Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)\*100)\*100),Iif([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]\*((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))\*100)/(Avg(ctl05cnt!COMM+ctl05cnt!INDUST)\*100)),Iif([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]\*((([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl05cnt!TOTAG))\*100)/(Avg(ctl05cnt!TOTAG)\*100),Null))),2)

**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001	
	2002	
	2003	
	2004	
XX.XX	2005	XX.XX (from Table III Calc)
	2006	

Chart: Yes  
Stat Type: Qualified  
Stat Title: R&O and Prelim  
Study Period: Yearly (most recent twelve months of sales)  
Property Type: Residential, Commercial and Agricultural Unimproved  
Display: XX.XX  
History: 2001, 2002, 2003, 2004, 2005  
Field: aggreg  
Calculation:  
%ChngTotassvals: Iif(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]\*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

**V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios**

	Median	Weighted Mean	Mean
--	--------	---------------	------

R&O Statistics			
----------------	--	--	--

Chart: Yes  
Stat Type: Qualified  
Stat Title: R&O  
Study Period: Standard  
Property Type: Residential, Commercial and Agricultural Unimproved  
Display: XX  
History: None  
Field: median, aggreg and mean

**VI. Analysis of R&O COD and PRD**

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No  
Stat Type: Qualified  
Stat Title: R&O  
Study Period: Standard  
Property Type: Residential, Commercial and Agricultural Unimproved  
Display: XX  
History: None  
Field: PRD and COD

Calculations:  
CODDiff: Round(IIf([2006R&O]!proptype="Residential",IIf(Val([2006R&O]!cod)>15, Val([2006R&O]!cod)-15,0),IIf(Val([2006R&O]!cod)>20, Val([2006R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2006R&O]!prd)>103, Val([2006R&O]!prd)-103, IIf(Val([2006R&O]!prd)<98, Val([2006R&O]!prd)-98,0)),2)



**VII. Analysis of Changes in the Statistics Due to the County Assessor Actions**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2006, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2006Diff: R&O.no2006-Prelim.2005 2006

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

## Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

### **Residential:**

Property Class Code: Property Type 01, all Statuses  
Property Type 06, all Statuses  
Property Type 07, Statuses 1 and 3  
Sale Date Range: July 1, 2003 through June 30, 2005  
Qualified: All sales with County Assessor Usability Code: blank, zero, 1 or 2.  
If blank or zero will be considered a Usability of 1.

### **Commercial:**

Property Class Code: Property Type 02, all Statuses  
Property Type 03, all Statuses  
Property Type 04, all Statuses  
Sale Date Range: July 1, 2002 through June 30, 2005  
Qualified: All sales with Department Usability Code: zero, 1 or 2  
If blank or zero will be considered a Usability of 1.

### **Unimproved Agricultural:**

Property Class Code: Property Type 05, Status 2  
Sale Date Range: July 1, 2002 through June 30, 2005  
Qualified: All sales with Department Usability Code: zero, 1 or 2.  
If blank or zero will be considered a Usability of 1.

### **Agricultural: (Optional)**

Property Class Code: Property Type 05, Status 1 and 2  
Sale Date Range: July 1, 2002 through June 30, 2005  
Qualified: All sales with Department Usability Code: zero, 1 or 2.  
If blank or zero will be considered a Usability of 1

**Minimally Improved Agricultural: (Optional)**

Property Class Code: Property Type 05, All Statuses

Sale Date Range: July 1, 2002 through June 30, 2005

Qualified: All sales with Department Usability Code: zero, 1 or 2.

If blank or zero will be considered a Usability of 1.

Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

## Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales  
Total Sales Price  
Total Adj. Sales Price  
Total Assessed Value  
Avg. Adj. Sales Price  
Avg. Assessed Value

Median  
Weighted Mean  
Mean  
COD  
PRD  
COV  
STD  
Avg. Abs. Dev.  
Max Sales Ratio  
Min Sales Ratio  
95% Median C.I.  
95% Wgt. Mean C.I.  
95% Mean C.I.

## **Coding Information & Calculations**

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

### **Number of Sales**

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

### **Total Sales Price**

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
  - Sum SaleAmt

### **Total Adj. Sales Price**

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
  - Sum SaleAmt + or – Adjustments

### **Total Assessed Value**

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
  - Sum TotAssdValue

### **Avg. Adj. Sales Price**

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
  - TotAdjSalePrice/Count

### **Avg. Assessed Value**

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
  - $\text{TotAssdValue}/\text{Count}$

### **Median**

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
  - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
  - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
  - Array the records by order of the magnitude of the ratio from high to low
  - Divide the Total Count in the array by 2 equals Record Total
  - If the Total Count in the array is odd:
    - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
  - If the Total Count in the array is even:
    - Count down the number of records that is Record Total. This is ratio 1.
    - Count down the number of records that is Records Total + 1. That is ratio 2.
    - $(\text{ratio 1} + \text{ratio 2})/2$  equals the Median ratio.

### **Weighted Mean**

- Coded as Aggreg, Character, 12-digit field.
- Calculation
  - $(\text{TotAssdValue}/\text{TotAdjSalePrice}) * 100$

### **Mean**

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
  - $\text{TotalRatio}/\text{RecCount}$

### **COD**

- Coded COD, Character, 12-digit field
- Calculation
  - Subtract the Median from Each Ratio
  - Take the Absolute Value of the Calculated Differences
  - Sum the Absolute Differences
  - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
  - Divide by the Median
  - Multiply by 100

**PRD**

- Coded PRD, Character, 12-digit field
- Calculation
  - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

**COV**

- Coded COV, Character, 12-digit field
- Calculation
  - Subtract the Mean from each ratio
  - Square the Calculated difference
  - Sum the squared differences
  - Divide the number of ratios less one to obtain the Variance of the ratios
  - Compute the Squared Root to obtain the Standard Deviation
  - Divide the Standard Deviation by the Mean
  - Multiply by 100

**STD**

- Coded StdDev, Character, 12-digit field
- Calculation
  - Subtract the Mean Ratio from each ratio
  - Square the resulting difference
  - Sum the squared difference
  - Divide the number of ratios less one to obtain the Variance of the ratios
  - Compute the squared root of the variance to obtain the Standard Deviation

**Avg. Abs. Dev.**

- Coded AvgABSDev, Character, 12-digit field
- Calculation
  - Subtracting the Median ratio from each ratio
  - Summing the absolute values of the computed difference
  - Dividing the summed value by the number of ratios

**Max Sales Ratio**

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

**Min Sales Ratio**

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

**95% Median C.I.**

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:
- Calculation
  - If the number of ratios is Odd
    - $j = 1.96x\sqrt{n}/2$
  - If the number of ratios is Even
    - $j = 1.96x\sqrt{n}/2 + 0.5$
  - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
  - If the sample size is 5 or less, then N/A is given as the confidence interval
  - If the sample size is 6-8, then the Min and Max is the given range

**95% Wgt. Mean C.I.**

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
  - Items needed for this calculation
    - Number of sales
    - Assessed Values – Individual and Summed
    - Assessed Values Squared – Individual and Summed
    - Average Assessed Value
    - Sale Prices – Individual and Summed
    - Sales Prices Squared – Individual and Summed
    - Average Sale Price
    - Assessed Values x Sale Prices – Individual and Summed
    - The Weighted Mean
    - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\sum A^2 - 2(\bar{A}/\bar{S}) \sum (A \times S) + (\bar{A}/\bar{S})^2 (\sum S^2)}}{\bar{S} \sqrt{(n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval



### 95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
  - Lower Limit
    - The Mean – ((t-value \* The Standard Deviation)/the Square Root of the Number of Records)
  - Upper Limit
    - The Mean + ((t-value \* The Standard Deviation)/the Square Root of the Number of Records)
  - If the number of records is > 30, then use 1.96 as the t-value
  - If the number of records is <= 30, then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
  - If the sample is 1 or less, then N/A is given as the confidence interval

### Ratio Formulas

- Residential and Commercial Records
  - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
  - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
  - Ratio Formula is:  $(\text{Assessed Value Total}/(\text{Sale Amount} + \text{Adjustment Amount})) * 100$ .
- Agricultural Records
  - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
  - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
  - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
  - Ratio Formula is:
    - a. If No Greenbelt:  $(\text{Agland Total Amount}/(\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$ .
    - b. If Greenbelt:  $(\text{Recapture Amount}/(\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$ .

## Map Source Documentation

Each map contains a legend which describes the information contained on the map.

**School District Map:** Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department to reflect current base school districts.

**Market Area Map:** Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department.

**Registered Wells Map:** Obtained from the Nebraska Department of Natural Resources website.

**GeoCode Map:** Compiled and edited by the staff of the Tech Support Division of the Department.

**Sections, Towns, Rivers & Streams, Topography, and Soil Class Map:** Obtained from the Nebraska Department of Natural Resources website.

## Valuation History Chart Specifications

**EXHIBITS 1B - 93B Valuation History Charts.** There are five charts for each county. The first four charts display history of taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time periods specified. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county. *Note: The list of cities for each county is based on the 2005 Certificate of Taxes Levied Report (CTL) and may not include certain cities/villages that did not levy a property tax or are unincorporated.*

### **Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2005**

*Source: Certificate of Taxes Levied Reports CTL.*

Property Class: Residential & Recreational, Commercial & Industrial, Total Agricultural Land

### **Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2005**

*Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.*

*Property Class & Subclass:* Residential & Recreational, Commercial & Industrial, Agricultural Improvements & Site Land

### **Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2005**

*Source: Certificate of Taxes Levied Reports CTL.*

*Property Class & Subclass:* Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

### **Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2005**

*Source: County Abstract of Assessment Report for Real Property*

*Property Class & Subclass:* Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

### **Chart 5 (Page 5) City Valuations by Property Type Compared to County Valuation 2005**

*Source: Certificate of Taxes Levied Reports CTL, County Populations per US Bureau of Census 2000, and City Populations as certified December 2005 by NE Department of Revenue*

*Property Class & Subclass:* Personal Property, Centrally Assessed Personal Property & Centrally Assessed Real Property, Residential, Commercial, Industrial, Recreational, Agricultural Land, Ag-Dwelling & Farm Home Site Land, Ag-Improvements & Farm Site Land, Mineral Interests, Total Taxable Value

*City Class, Population, & Zoning Authority:*

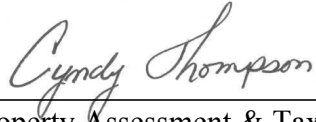
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101 & 17-1001	16-101 & 16-901	15-101 & 15-905	14-101 & 14-419

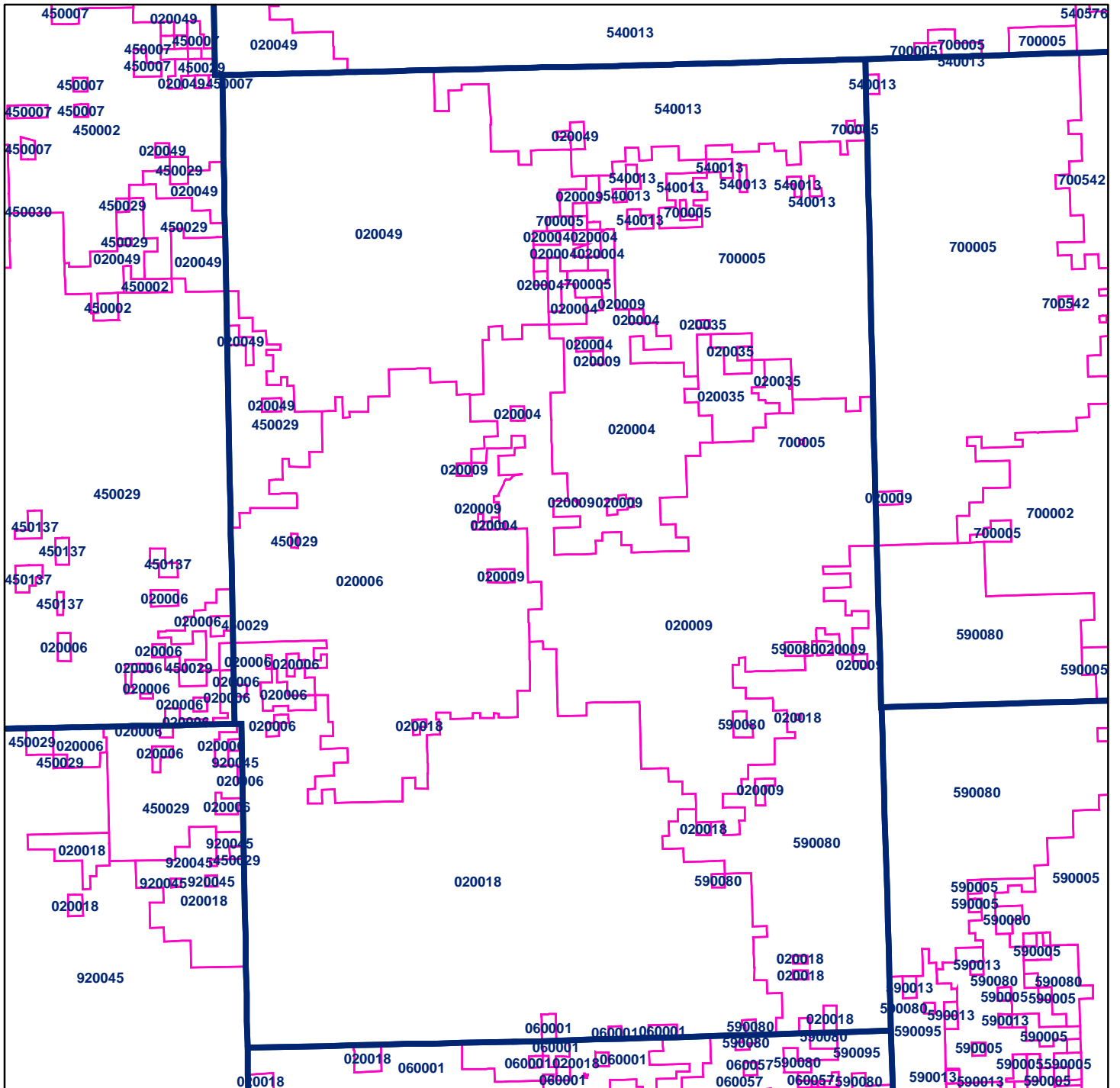
## Certification

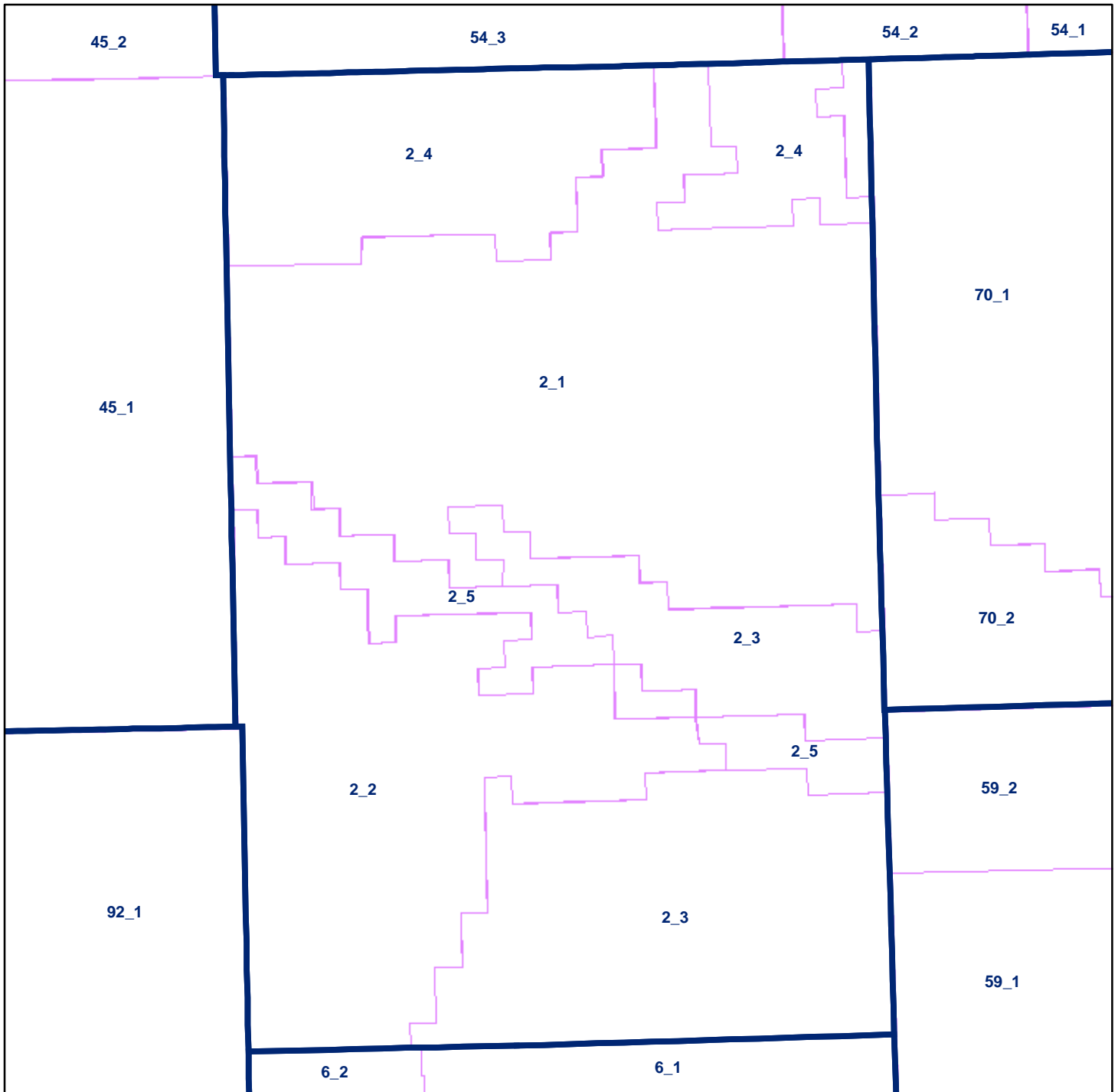
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Antelope County County Assessor, by certified mail, return receipt requested, 7006 1160 0001 1212 8700.

Dated this 10th day of April, 2006.

  
\_\_\_\_\_  
Property Assessment & Taxation





 Market Areas

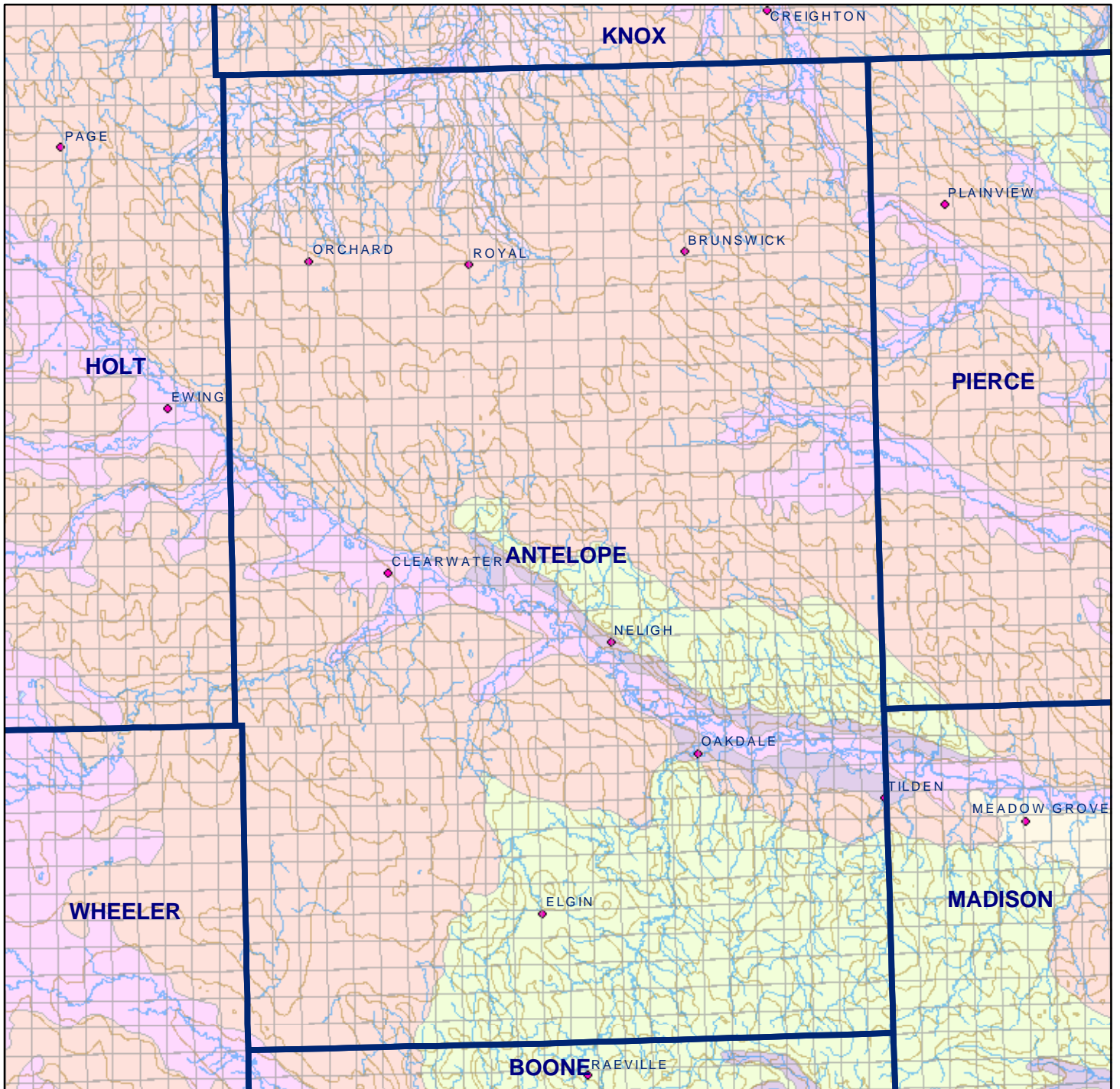


● Registered Wells > 500 GPM

739	737	735	733	731	729	727	725
931	933	935	937	939	941	943	945
1013	1011	1009	1007	1005	1003	1001	999
1207	1209	1211	1213	1215	1217	1219	1221
1289	1287	1285	1283	1281	1279	1277	1275
1483	1485	1487	1489	1491	1493	1495	1497
1569	1567	1565	1563	1561	1559	1557	1555
1763	1765	1767	1769	1771	1773	1775	1777

 Geo Codes





**Legend**

Sections

Towns

Rivers and Streams

Topography

**Soil Classes**

0 - Lakes and Ponds

1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

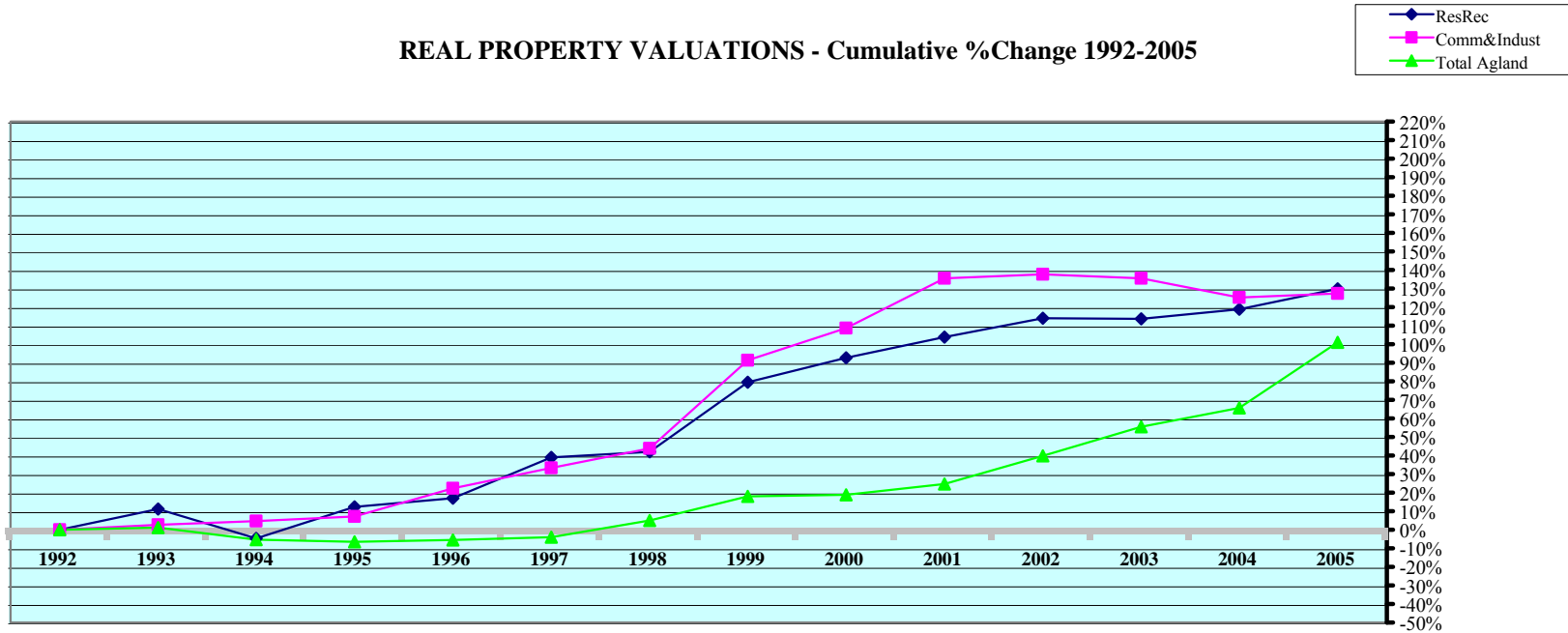
7 - Somewhat poorly drained soils formed in alluvium on bottom lands

8 - Moderately well drained silty soils with clayey subsoils on uplands

**Antelope County**



### REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	40,798,020	--	--	--	14,963,715	--	--	--	249,839,310	--	--	--
1993	45,342,010	4,543,990	11.14%	11.14%	15,363,910	400,195	2.67%	2.67%	252,574,145	2,734,835	1.09%	1.09%
1994	38,921,235	-6,420,775	-14.16%	-4.60%	15,669,755	305,845	1.99%	4.72%	236,609,665	-15,964,480	-6.32%	-5.30%
1995	45,849,862	6,928,627	17.80%	12.38%	16,044,940	375,185	2.39%	7.23%	233,559,165	-3,050,500	-1.29%	-6.52%
1996	47,713,285	1,863,423	4.06%	16.95%	18,313,940	2,269,000	14.14%	22.39%	236,173,635	2,614,470	1.12%	-5.47%
1997	56,704,042	8,990,757	18.84%	38.99%	19,951,837	1,637,897	8.94%	33.33%	240,034,265	3,860,630	1.63%	-3.92%
1998	57,963,371	1,259,329	2.22%	42.07%	21,526,784	1,574,947	7.89%	43.86%	262,456,245	22,421,980	9.34%	5.05%
1999	73,228,538	15,265,167	26.34%	79.49%	28,633,088	7,106,304	33.01%	91.35%	294,751,975	32,295,730	12.31%	17.98%
2000	78,610,134	5,381,596	7.35%	92.68%	31,222,244	2,589,156	9.04%	108.65%	296,741,950	1,989,975	0.68%	18.77%
2001	83,185,176	4,575,042	5.82%	103.90%	35,236,665	4,014,421	12.86%	135.48%	311,320,195	14,578,245	4.91%	24.61%
2002	87,335,420	4,150,244	4.99%	114.07%	35,570,595	333,930	0.95%	137.71%	349,393,040	38,072,845	12.23%	39.85%
2003	87,160,835	-174,585	-0.20%	113.64%	35,236,955	-333,640	-0.94%	135.48%	388,516,005	39,122,965	11.20%	55.51%
2004	89,284,940	2,124,105	2.44%	118.85%	33,686,265	-1,550,690	-4.40%	125.12%	413,961,310	25,445,305	6.55%	65.69%
2005	93,752,370	4,467,430	5.00%	129.80%	34,029,325	343,060	1.02%	127.41%	502,354,255	88,392,945	21.35%	101.07%

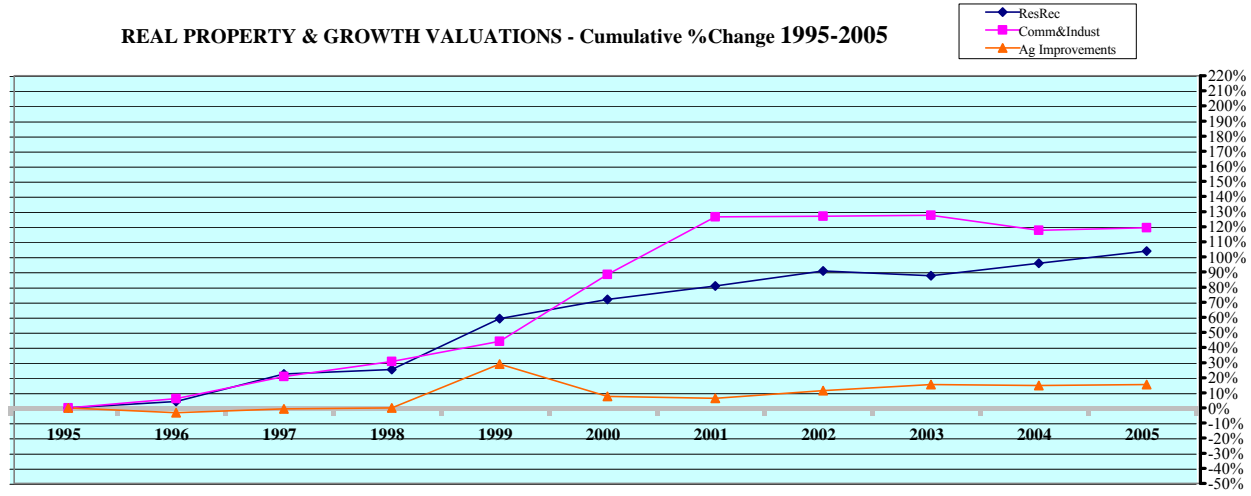
1992-2005 Rate Ann. %chg: Resid & Rec. **6.61%**      Comm & Indust **6.52%**      Agland **5.52%**

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

FL area **3**

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2005**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	40,798,020	not avail.	--	--	--	--	14,963,715	not avail.	--	--	--	--
1993	45,342,010	not avail.	--	--	--	--	15,363,910	not avail.	--	--	--	--
1994	38,921,235	not avail.	--	--	--	--	15,669,755	not avail.	--	--	--	--
1995	45,849,862	565,573	1.23%	45,284,289	--	--	16,044,940	601,460	3.75%	15,443,480	--	--
1996	47,713,285	487,775	1.02%	47,225,510	3.00%	4.29%	18,313,940	1,911,005	10.43%	16,402,935	2.23%	6.21%
1997	56,704,042	1,226,624	2.16%	55,477,418	16.27%	22.51%	19,951,837	1,304,163	6.54%	18,647,674	1.82%	20.75%
1998	57,963,371	1,141,510	1.97%	56,821,861	0.21%	25.48%	21,526,784	1,346,520	6.26%	20,180,264	1.14%	30.67%
1999	73,228,538	1,169,980	1.60%	72,058,558	24.32%	59.12%	28,633,088	6,371,565	22.25%	22,261,523	3.41%	44.15%
2000	78,610,134	779,785	0.99%	77,830,349	6.28%	71.87%	31,222,244	2,131,990	6.83%	29,090,254	1.60%	88.37%
2001	83,185,176	1,280,840	1.54%	81,904,336	4.19%	80.87%	35,236,665	241,185	0.68%	34,995,480	12.09%	126.60%
2002	87,335,420	936,080	1.07%	86,399,340	3.86%	90.79%	35,570,595	511,605	1.44%	35,058,990	-0.50%	127.01%
2003	87,160,835	2,203,200	2.53%	84,957,635	-2.72%	87.61%	35,236,955	79,255	0.22%	35,157,700	-1.16%	127.65%
2004	89,284,940	636,440	0.71%	88,648,500	1.71%	95.76%	33,686,265	65,025	0.19%	33,621,240	-4.59%	117.71%
2005	93,752,370	1,456,032	1.55%	92,296,338	3.37%	103.82%	34,029,325	150,660	0.44%	33,878,665	0.57%	119.37%

1995-2005 Rate Annual %chg w/o growth > Resid & Rec. **7.38%**

Comm & Indust **8.17%**

Tax Year	Ag Imprvmts & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	44,283,085					
1993	not avail	not avail	48,571,750					
1994	not avail	not avail	52,230,830					
1995	21,952,860	31,120,931	53,073,791	2,070,496	3.90%	51,003,295	--	--
1996	23,003,710	27,361,565	50,365,275	925,353	1.84%	49,439,922	-6.85%	-3.07%
1997	23,526,600	27,933,561	51,460,161	750,555	1.46%	50,709,606	0.68%	-0.58%
1998	23,774,994	28,467,012	52,242,006	1,252,040	2.40%	50,989,966	-0.91%	-0.03%
1999	38,327,112	29,508,901	67,836,013	2,032,505	3.00%	65,803,508	25.96%	29.02%
2000	37,847,760	18,919,190	56,766,950	1,865,945	3.29%	54,901,005	-19.07%	7.64%
2001	37,834,435	20,172,455	58,006,890	3,736,570	6.44%	54,270,320	-4.40%	6.41%
2002	38,426,215	21,662,470	60,088,685	3,276,610	5.45%	56,812,075	-2.06%	11.39%
2003	38,452,725	21,207,055	59,659,780	776,270	1.30%	58,883,510	-2.01%	15.45%
2004	40,918,875	18,450,855	59,369,730	744,204	1.25%	58,625,526	-1.73%	14.94%
2005	42,678,590	17,707,440	60,386,030	1,430,490	2.37%	58,955,540	-0.70%	15.59%

1995-2005 Rate Annual %chg w/o growth > Ag Imprvmts **1.46%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:  
Value; 1992 - 2005 CTL  
Growth Value; 1995-2005 Abstract of Asmnt Rpt.

State of Nebraska  
Dept. of Property Assessment & Taxation  
Prepared as of 03/01/2006

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

FL area **3**

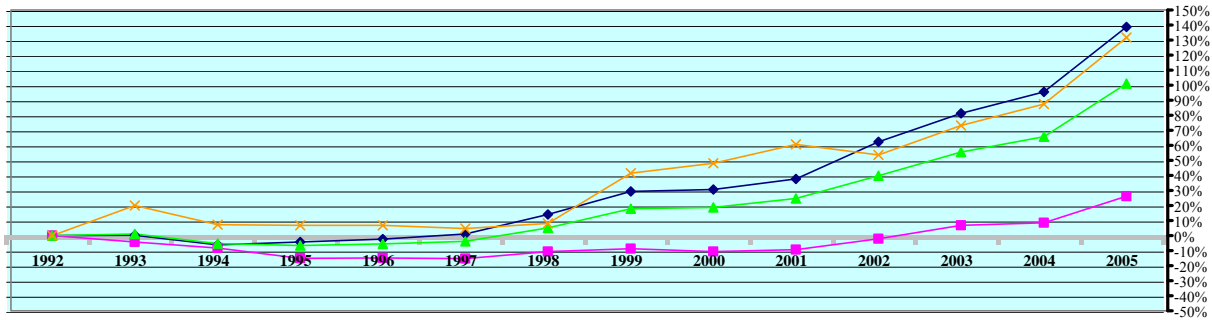
CHART 2

EXHIBIT

2B

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AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg
1992	135,462,830	--	--	--	83,982,215	--	--	--	30,104,620	--	--	--
1993	135,811,190	348,360	0.26%	0.26%	80,327,080	-3,655,135	-4.35%	-4.35%	36,149,455	6,044,835	20.08%	20.08%
1994	127,039,000	-8,772,190	-6.46%	-6.22%	76,949,105	-3,377,975	-4.21%	-8.37%	32,265,340	-3,884,115	-10.74%	7.18%
1995	129,718,605	2,679,605	2.11%	-4.24%	71,325,625	-5,623,480	-7.31%	-15.07%	32,148,290	-117,050	-0.36%	6.79%
1996	132,194,885	2,476,280	1.91%	-2.41%	71,511,120	185,495	0.26%	-14.85%	32,166,225	17,935	0.06%	6.85%
1997	137,040,520	4,845,635	3.67%	1.16%	71,162,570	-348,550	-0.49%	-15.26%	31,530,900	-635,325	-1.98%	4.74%
1998	154,547,260	17,506,740	12.77%	14.09%	75,059,295	3,896,725	5.48%	-10.62%	32,550,430	1,019,530	3.23%	8.12%
1999	175,248,825	20,701,565	13.39%	29.37%	76,621,705	1,562,410	2.08%	-8.76%	42,581,245	10,030,815	30.82%	41.44%
2000	176,824,760	1,575,935	0.90%	30.53%	75,028,940	-1,592,765	-2.08%	-10.66%	44,593,530	2,012,285	4.73%	48.13%
2001	186,473,685	9,648,925	5.46%	37.66%	76,206,550	1,177,610	1.57%	-9.26%	48,337,815	3,744,285	8.40%	60.57%
2002	219,950,470	33,476,785	17.95%	62.37%	82,139,850	5,933,300	7.79%	-2.19%	46,236,695	-2,101,120	-4.35%	53.59%
2003	245,527,275	25,576,805	11.63%	81.25%	89,749,065	7,609,215	9.26%	6.87%	52,167,990	5,931,295	12.83%	73.29%
2004	264,846,280	19,319,005	7.87%	95.51%	91,042,725	1,293,660	1.44%	8.41%	56,405,440	4,237,450	8.12%	87.36%
2005	323,294,790	58,448,510	22.07%	138.66%	106,048,400	15,005,675	16.48%	26.27%	69,757,865	13,352,425	23.67%	131.72%

1992-2005 Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg	Value	Value Chg	Ann%chg	Cmity%chg
1992	--	--	--	--	289,645	--	--	--	249,839,310	--	--	--
1993	--	--	--	--	286,420	-3,225	-1.11%	-1.11%	252,574,145	2,734,835	1.09%	1.09%
1994	--	--	--	--	356,220	--	0.00%	22.99%	236,609,665	-15,964,480	-6.32%	-5.30%
1995	--	--	--	--	366,645	10,425	2.93%	26.58%	233,559,165	-3,050,500	-1.29%	-6.52%
1996	--	--	--	--	301,405	-65,240	-17.79%	4.06%	236,173,635	2,614,470	1.12%	-5.47%
1997	--	--	--	--	300,275	-1,130	-0.37%	3.67%	240,034,265	3,860,630	1.63%	-3.92%
1998	--	--	--	--	299,260	-1,015	-0.34%	3.32%	262,456,245	22,421,980	9.34%	5.05%
1999	--	--	--	--	300,200	940	0.31%	3.64%	294,751,975	32,295,730	12.31%	17.98%
2000	--	--	--	--	294,720	-5,480	-1.83%	1.75%	296,741,950	1,989,975	0.68%	18.77%
2001	--	--	--	--	302,145	7,425	2.52%	4.32%	311,320,195	14,578,245	4.91%	24.61%
2002	--	--	--	--	1,066,025	763,880	252.82%	268.05%	349,393,040	38,072,845	12.23%	39.85%
2003	131,670	n/a	n/a	n/a	940,005	n/a	n/a	n/a	388,516,005	39,122,965	11.20%	55.51%
2004	253,650	121,980	92.64%	92.64%	1,413,215	473,210	50.34%	50.34%	413,961,310	25,445,305	6.55%	65.69%
2005	337,625	83,975	33.11%	156.42%	2,915,575	1,502,360	106.31%	210.17%	502,354,255	88,392,945	21.35%	101.07%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#   
County

FL area

CHART 3 EXHIBIT 2B Page 3

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2005 (from Abstracts)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	135,462,830	187,764	721	--	--	84,056,055	159,092	528	--	--	30,114,670	153,565	196	--	--
1993	135,954,070	191,124	711	-1.39%	-1.39%	80,296,200	156,412	513	-2.84%	-2.84%	36,180,660	152,386	237	20.92%	20.92%
1994	128,598,190	191,159	673	-5.34%	-6.66%	77,888,380	156,421	498	-2.92%	-5.68%	32,534,700	152,230	214	-9.70%	9.18%
1995	131,276,865	194,987	673	0.00%	-6.66%	72,198,545	153,554	470	-5.62%	-10.98%	32,362,000	151,570	214	0.00%	9.18%
1996	130,402,680	196,056	665	-1.19%	-7.77%	70,770,040	152,342	465	-1.06%	-11.93%	32,004,775	151,143	212	-0.93%	8.16%
1997	136,947,130	201,711	679	2.11%	-5.83%	71,384,760	148,355	481	3.44%	-8.90%	31,519,490	149,559	211	-0.47%	7.65%
1998	154,631,330	207,428	745	9.72%	3.33%	75,253,960	143,515	524	8.94%	-0.76%	32,433,740	148,569	218	3.32%	11.22%
1999	175,856,085	212,234	829	11.28%	14.98%	76,659,045	139,544	549	4.77%	3.98%	42,444,170	147,256	288	32.11%	46.94%
2000	176,957,635	212,453	833	0.48%	15.53%	74,927,390	138,125	542	-1.28%	2.65%	44,525,180	146,943	303	5.21%	54.59%
2001	186,499,145	216,533	861	3.36%	19.42%	76,240,470	130,891	582	7.38%	10.23%	48,226,745	160,789	300	-0.99%	53.06%
2002	219,872,510	218,269	1,007	16.96%	39.67%	82,276,405	128,987	638	9.62%	20.83%	46,181,235	161,145	287	-4.33%	46.43%
2003	245,534,080	219,774	1,117	10.92%	54.92%	89,802,625	127,706	703	10.19%	33.14%	52,153,105	161,114	324	12.89%	65.31%
2004	264,920,000	222,115	1,193	6.78%	65.43%	91,152,375	125,424	727	3.38%	37.64%	56,622,340	160,684	352	8.76%	79.79%
2005	323,267,125	226,841	1,425	19.48%	97.65%	106,133,290	121,040	877	20.65%	66.07%	69,734,845	159,275	438	24.25%	123.38%

1992-2005 Rate Ann.%chg AvgVal/Acre: **5.38%**

**3.98%**

**6.38%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	55,055	2,202	25	--	--	235,635	9,262	25	--	--	249,924,245	511,885	488	--	--
1993	56,705	2,268	25	0.00%		661,840	19,282	34	36.00%		253,149,475	521,471	485	-0.61%	-0.61%
1994	56,705	2,268	25	0.00%		245,885	15,161	16	-52.94%		239,323,860	517,240	463	-4.54%	-5.12%
1995	57,270	2,291	25	0.00%		260,450	9,183	28	75.00%		236,155,130	511,584	462	-0.22%	-5.33%
1996	65,735	2,668	25	0.00%		228,830	9,127	25	-10.71%		233,472,060	511,335	457	-1.08%	-6.35%
1997						299,230	13,580	22	--		240,150,610	513,204	468	2.41%	-4.10%
1998						298,010	13,545	22	0.00%		262,617,040	513,057	512	9.40%	4.92%
1999						295,020	13,481	22	0.00%		295,254,320	512,515	576	12.50%	18.03%
2000						294,570	14,008	21	-4.55%		296,704,775	511,530	580	0.69%	18.85%
2001						300,785	14,099	21	0.00%		311,267,145	522,311	596	2.76%	22.13%
2002						1,066,755	14,238	75	257.14%		349,396,905	522,638	669	12.25%	37.09%
2003	131,670	2,632	50	n/a	n/a	939,455	9,407	100	n/a	n/a	388,560,935	520,633	746	11.51%	52.87%
2004	246,565	2,584	95	90.87%	n/a	1,412,265	9,422	150	49.90%	n/a	414,353,545	520,228	796	6.77%	63.21%
2005	341,670	2,646	129	35.32%	n/a	2,900,210	9,671	300	100.07%	n/a	502,377,140	519,472	967	21.42%	98.17%

1992-2005 Rate Ann.%chg AvgVal/Acre:

**5.40%**

**2**  
**ANTELOPE**

FL area **3**

**CHART 4 EXHIBIT 2B Page 4**

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs  
source: 1992 - 2005 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2006

**2005 City Valuations by Property Type Compared to County Valuations by Property Type**

County Population	County:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
7,452	<b>ANTELOPE</b>	47,577,205	3,783,705	1,226,050	91,536,050	33,452,485	576,840	2,216,320	502,354,255	42,678,590	17,707,440	0	743,108,940
<i>cnty sectorvalue % of total value:</i>		6.40%	0.51%	0.16%	12.32%	4.50%	0.08%	0.30%	67.60%	5.74%	2.38%		100.00%

**City's Sector Values:**

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
179	BRUNSWICK	581,175	106,479	37,416	2,188,760	1,441,090	0	0	129,220	86,855	1,975	0	4,572,970
384	CLEARWATER	357,323	53,017	5,249	5,042,510	1,259,280	0	0	4,335	0	0	0	6,721,714
735	ELGIN	784,370	296,910	40,614	15,098,600	3,189,585	0	0	31,515	256,025	8,260	0	19,705,879
1,660	NELIGH	1,038,521	579,253	82,176	30,368,520	6,873,650	461,895	0	7,095	0	0	0	39,411,110
345	OAKDALE	24,005	123,098	20,552	2,458,925	243,145	0	0	53,770	0	0	0	2,923,495
391	ORCHARD	191,300	266,802	63,901	6,896,335	1,654,840	0	0	0	0	0	0	9,073,178
75	ROYAL	26,391	5,149	6,643	461,965	103,180	0	0	10,020	33,165	1,385	0	647,898
1,078	TILDEN *	991,691	172,813	14,821	5,802,205	1,060,350	0	0	0	0	0	0	8,041,880
* Population displayed for Tilden is for the total village which is located in #2 Antelope & #59 Madison Counties.													
* Valuation displayed for Tilden is for the portion of the village located within #2 Antelope.													
<b>Total of All City Values:</b>		<b>3,994,776</b>	<b>1,603,521</b>	<b>271,372</b>	<b>68,317,820</b>	<b>15,825,120</b>	<b>461,895</b>	<b>0</b>	<b>235,955</b>	<b>376,045</b>	<b>11,620</b>	<b>0</b>	<b>91,098,124</b>
<i>% total citysect of cnty sector</i>		8.40%	42.38%	22.13%	74.63%	47.31%	80.07%		0.05%	0.88%	0.07%		12.26%

**City's Sector Value% of County's Sector Value:**

%citypop. to cntypop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
2.40%	BRUNSWICK	1.22%	2.81%	3.05%	2.39%	4.31%			0.03%	0.20%	0.01%		0.62%
5.15%	CLEARWATER	0.75%	1.40%	0.43%	5.51%	3.76%			0.00%				0.90%
9.86%	ELGIN	1.65%	7.85%	3.31%	16.49%	9.53%			0.01%	0.60%	0.05%		2.65%
22.28%	NELIGH	2.18%	15.31%	6.70%	33.18%	20.55%	80.07%		0.00%				5.30%
4.63%	OAKDALE	0.05%	3.25%	1.68%	2.69%	0.73%			0.01%				0.39%
5.25%	ORCHARD	0.40%	7.05%	5.21%	7.53%	4.95%							1.22%
1.01%	ROYAL	0.06%	0.14%	0.54%	0.50%	0.31%			0.00%	0.08%	0.01%		0.09%
14.47%	TILDEN *	2.08%	4.57%	1.21%	6.34%	3.17%							1.08%

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

FL area **3**

Sources: 2005 Certificate of Taxes Levied CTL, 2000 US Census; Dec2005 City Pop. per NE Dept Revenue State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2006