

## 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 seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). 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., 2007) 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 sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. 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.

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

### Residential Reports Section

Preliminary Statistical Reports  
    Residential Real Property, Qualified  
Residential Assessment Actions  
Residential Appraisal Information  
R&O Statistical Reports  
    Residential Real Property, Qualified

### Residential Correlation Section

Residential Real Property  
    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 Assessor Actions  
  
Residential (What If) Recommendation Statistics if necessary

### Commercial Reports Section

Preliminary Statistical Reports  
    Commercial Real Property, Qualified  
Commercial Assessment Actions  
Commercial Appraisal Information  
R&O Statistical Reports  
    Commercial Real Property, Qualified

### Commercial Correlation Section

Commercial Real Property  
    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 Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

### **Agricultural Reports Section**

- Preliminary Statistical Reports
  - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
  - Agricultural Unimproved, Qualified

### **Agricultural Correlation Section**

- Agricultural Land
  - 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 Assessor Actions

Agricultural (What If) Recommendation Statistics if necessary

### **Special Valuation Section**

### **County Reports Section**

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### **Certification**

### **Map Section**

### **Valuation History Chart Section**



## 2008 Commission Summary

02 Antelope

### Residential Real Property - Current

Number of Sales	178	COD	28.11
Total Sales Price	\$7,347,289	PRD	111.03
Total Adj. Sales Price	\$7,344,789	COV	49.22
Total Assessed Value	\$6,940,180	STD	51.63
Avg. Adj. Sales Price	\$41,263	Avg. Abs. Dev.	27.40
Avg. Assessed Value	\$38,990	Min	12.71
Median	97.46	Max	387.50
Wgt. Mean	94.49	95% Median C.I.	95.03 to 99.64
Mean	104.91	95% Wgt. Mean C.I.	90.52 to 98.46
		95% Mean C.I.	97.32 to 112.50
% of Value of the Class of all Real Property Value in the County			11.89
% of Records Sold in the Study Period			6.79
% of Value Sold in the Study Period			6.39
Average Assessed Value of the Base			41,465

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	178	97.46	28.11	111.03
2007	202	96.77	36.17	117.39
2006	203	97.68	33.47	113.39
2005	168	98.17	22.97	105.17
2004	169	96.75	25.54	106.33
2003	177	100	25.72	111.29
2002	194	100	20.56	103.17
2001	201	99	17.62	102.08

## 2008 Commission Summary

02 Antelope

### Commercial Real Property - Current

Number of Sales	53	COD	35.11
Total Sales Price	\$22,604,850	PRD	107.77
Total Adj. Sales Price	\$22,604,850	COV	65.08
Total Assessed Value	\$22,299,695	STD	69.19
Avg. Adj. Sales Price	\$426,507	Avg. Abs. Dev.	34.38
Avg. Assessed Value	\$420,749	Min	18.67
Median	97.93	Max	411.50
Wgt. Mean	98.65	95% Median C.I.	89.57 to 100.75
Mean	106.32	95% Wgt. Mean C.I.	97.54 to 99.76
		95% Mean C.I.	87.69 to 124.94
% of Value of the Class of all Real Property Value in the County			6.63
% of Records Sold in the Study Period			9.91
% of Value Sold in the Study Period			36.81
Average Assessed Value of the Base			113,227

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	53	97.93	35.11	107.77
2007	46	95.55	30.18	102.15
2006	41	95.37	34.77	106.01
2005	30	92.96	33.43	135.70
2004	38	100.19	36.25	101.58
2003	47	100	35.97	112.42
2002	54	98	30.83	107.03
2001	49	98	17.95	100.12



## 2008 Commission Summary

### 02     Antelope

#### Agricultural Land - Current

<b>Number of Sales</b>	<b>103</b>	<b>COD</b>	<b>20.26</b>
Total Sales Price	\$19,534,055	<b>PRD</b>	<b>106.43</b>
Total Adj. Sales Price	\$19,696,955	COV	26.05
Total Assessed Value	\$14,205,750	STD	20.00
Avg. Adj. Sales Price	\$191,233	Avg. Abs. Dev.	14.64
Avg. Assessed Value	\$137,920	Min	41.76
<b>Median</b>	<b>72.28</b>	Max	149.47
Wgt. Mean	72.12	95% Median C.I.	69.55 to 75.49
Mean	76.76	95% Wgt. Mean C.I.	67.95 to 76.29
		95% Mean C.I.	72.90 to 80.62
% of Value of the Class of all Real Property Value in the County			81.49
% of Records Sold in the Study Period			2.71
% of Value Sold in the Study Period			1.85
Average Assessed Value of the Base			195,773

#### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>103</b>	<b>72.28</b>	<b>20.26</b>	<b>106.43</b>
<b>2007</b>	<b>91</b>	<b>72.46</b>	<b>17.56</b>	<b>101.62</b>
<b>2006</b>	85	76.37	17.29	100.64
<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



## **2008 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 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Antelope County is 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 98% 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 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Antelope County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	179	<b>MEDIAN:</b>	<b>95</b>	COV:	54.44	95% Median C.I.:	89.60 to 99.67
TOTAL Sales Price:	8,247,889	WGT. MEAN:	92	STD:	57.58	95% Wgt. Mean C.I.:	87.90 to 96.06
TOTAL Adj.Sales Price:	8,245,389	MEAN:	106	AVG.ABS.DEV:	33.53	95% Mean C.I.:	97.33 to 114.20
TOTAL Assessed Value:	7,583,945						
AVG. Adj. Sales Price:	46,063	COD:	35.19	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	42,368	PRD:	114.99	MIN Sales Ratio:	12.71		

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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>											
07/01/05 TO 09/30/05	26	95.51	97.34	89.31	26.83	108.99	31.20	194.30	80.48 to 109.43	43,569	38,911
10/01/05 TO 12/31/05	22	101.73	114.49	97.47	31.25	117.46	47.59	259.41	84.99 to 131.06	57,566	56,109
01/01/06 TO 03/31/06	25	98.11	128.31	87.70	60.70	146.30	16.13	387.50	73.86 to 136.60	35,294	30,954
04/01/06 TO 06/30/06	18	87.71	86.56	86.12	18.85	100.50	33.13	127.25	76.07 to 100.00	96,458	83,074
07/01/06 TO 09/30/06	27	106.04	121.47	103.41	46.95	117.47	13.33	360.00	89.44 to 124.15	27,130	28,056
10/01/06 TO 12/31/06	29	88.37	95.28	90.66	30.02	105.10	39.71	322.92	68.43 to 96.00	39,144	35,488
01/01/07 TO 03/31/07	15	97.11	95.59	98.16	22.06	97.38	12.71	161.14	82.75 to 105.60	37,576	36,884
04/01/07 TO 06/30/07	17	95.27	96.50	91.53	15.63	105.44	71.59	150.04	74.88 to 107.57	46,831	42,863
<u>Study Years</u>											
07/01/05 TO 06/30/06	91	96.71	107.86	89.98	36.60	119.87	16.13	387.50	87.67 to 101.00	55,141	49,618
07/01/06 TO 06/30/07	88	94.33	103.60	95.08	33.44	108.97	12.71	360.00	88.90 to 100.02	36,676	34,870
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	99	92.20	109.18	90.41	43.99	120.77	13.33	387.50	87.74 to 99.57	45,316	40,968
<u>ALL</u>	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	3	76.07	136.79	78.39	80.86	174.51	74.88	259.41	N/A	40,566	31,798
CLEARWATER	18	95.38	112.31	96.03	48.13	116.95	31.20	360.00	70.04 to 150.62	30,696	29,478
ELGIN	34	98.79	124.81	90.17	49.03	138.42	47.59	332.67	84.50 to 124.15	33,303	30,028
NELIGH	52	101.55	102.74	101.05	17.22	101.68	16.13	218.11	97.94 to 108.47	43,240	43,692
OAKDALE	19	92.00	116.98	79.82	58.28	146.55	12.71	387.50	64.07 to 147.09	14,842	11,847
ORCHARD	14	82.24	91.43	79.95	49.07	114.35	17.74	322.92	39.71 to 97.82	31,850	25,464
ROYAL	2	34.25	34.25	54.65	61.08	62.67	13.33	55.17	N/A	6,075	3,320
RURAL	28	86.94	86.26	87.54	15.01	98.53	55.84	131.06	74.89 to 92.31	107,989	94,538
TILDEN	9	100.53	103.14	100.71	11.98	102.41	80.48	139.00	88.37 to 117.17	47,400	47,737
<u>ALL</u>	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	149	97.82	109.47	94.45	37.74	115.90	12.71	387.50	92.20 to 100.65	34,326	32,422
2	6	82.84	81.91	77.07	18.95	106.27	55.84	121.68	55.84 to 121.68	78,250	60,310
3	24	87.71	88.75	89.85	14.32	98.77	58.08	131.06	74.89 to 98.33	110,883	99,630
<u>ALL</u>	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

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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	161	96.00	104.51	91.93	31.62	113.68	17.74	387.50	89.60 to 99.78	47,807	43,950
2	18	92.10	117.06	92.61	66.75	126.40	12.71	360.00	73.86 to 110.29	30,465	28,214
____ALL____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	174	95.63	106.10	92.40	35.82	114.82	12.71	387.50	90.16 to 99.77	39,065	36,097
06	5	88.28	94.32	89.98	7.68	104.82	87.03	110.29	N/A	289,610	260,602
07											
____ALL____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	21	93.90	110.22	101.94	45.10	108.12	31.20	360.00	73.86 to 132.82	34,692	35,363
02-0009	77	99.57	104.68	94.03	26.98	111.33	12.71	387.50	92.36 to 102.76	50,512	47,495
02-0018	39	92.31	119.76	88.32	47.66	135.59	47.59	332.67	86.00 to 112.36	34,665	30,617
02-0049	19	81.73	84.49	81.59	45.00	103.56	13.33	322.92	55.17 to 94.75	35,055	28,601
06-0001											
45-0029	3	88.28	91.64	91.40	13.92	100.26	74.89	111.76	N/A	109,100	99,720
54-0013	1	80.03	80.03	80.03			80.03	80.03	N/A	175,000	140,055
59-0080	13	98.33	98.18	96.39	14.06	101.85	58.08	139.00	81.33 to 110.29	57,873	55,783
70-0005	6	75.47	108.42	79.57	47.40	136.26	68.43	259.41	68.43 to 259.41	59,116	47,039
NonValid School											
____ALL____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	22	92.10	129.63	89.41	66.75	144.98	13.33	387.50	81.73 to 110.29	71,165	63,629
Prior TO 1860	1	118.61	118.61	118.61			118.61	118.61	N/A	14,000	16,605
1860 TO 1899	9	68.14	73.48	79.04	42.27	92.97	12.71	152.05	33.13 to 105.69	22,733	17,967
1900 TO 1919	63	98.68	113.38	94.69	37.33	119.73	39.71	332.67	88.90 to 107.80	29,144	27,597
1920 TO 1939	22	92.00	89.30	88.23	17.55	101.20	35.20	124.15	73.66 to 106.04	31,786	28,046
1940 TO 1949	8	85.38	86.76	81.23	17.43	106.82	55.91	127.25	55.91 to 127.25	43,000	34,927
1950 TO 1959	10	98.93	99.75	95.79	13.70	104.13	75.77	122.78	76.17 to 118.91	41,985	40,218
1960 TO 1969	8	90.77	97.41	98.21	37.60	99.19	31.20	218.11	31.20 to 218.11	47,037	46,193
1970 TO 1979	21	95.27	108.34	90.99	35.52	119.07	47.59	322.92	80.03 to 116.31	78,505	71,430
1980 TO 1989	9	91.81	106.42	101.43	24.99	104.91	71.59	164.52	78.96 to 132.82	67,555	68,522
1990 TO 1994	3	96.27	91.46	93.17	9.00	98.16	76.07	102.05	N/A	117,666	109,635
1995 TO 1999	2	58.65	58.65	77.09	69.76	76.09	17.74	99.57	N/A	45,500	35,075
2000 TO Present	1	97.82	97.82	97.82			97.82	97.82	N/A	85,000	83,145
ALL	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	22	137.80	163.25	151.20	58.92	107.97	12.71	387.50	96.00 to 232.33	2,058	3,112
5000 TO 9999	17	88.20	92.85	93.15	41.79	99.68	16.13	294.06	35.20 to 92.36	6,367	5,931
Total \$											
1 TO 9999	39	96.00	132.56	110.27	69.22	120.22	12.71	387.50	88.20 to 139.00	3,936	4,341
10000 TO 29999	53	101.57	110.12	105.66	33.40	104.22	17.74	332.67	91.58 to 109.75	20,265	21,411
30000 TO 59999	40	96.79	97.09	97.31	19.98	99.77	48.79	164.52	86.79 to 107.57	41,883	40,758
60000 TO 99999	30	85.59	85.05	85.73	18.60	99.21	47.71	132.82	76.07 to 97.11	75,990	65,147
100000 TO 149999	14	87.38	88.24	88.95	19.18	99.20	47.59	131.06	71.59 to 107.80	122,139	108,642
150000 TO 249999	2	84.16	84.16	84.80	4.90	99.24	80.03	88.28	N/A	207,400	175,872
500000 +	1	87.67	87.67	87.67			87.67	87.67	N/A	938,000	822,325
ALL	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	179	<b>MEDIAN:</b>	<b>95</b>	COV:	54.44	95% Median C.I.:	89.60 to 99.67
TOTAL Sales Price:	8,247,889	WGT. MEAN:	92	STD:	57.58	95% Wgt. Mean C.I.:	87.90 to 96.06
TOTAL Adj.Sales Price:	8,245,389	MEAN:	106	AVG.ABS.DEV:	33.53	95% Mean C.I.:	97.33 to 114.20
TOTAL Assessed Value:	7,583,945						
AVG. Adj. Sales Price:	46,063	COD:	35.19	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	42,368	PRD:	114.99	MIN Sales Ratio:	12.71		

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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	27	92.20	113.64	65.72	65.98	172.91	12.71	360.00	67.00 to 136.60	3,853	2,532
5000 TO 9999	16	87.03	118.41	88.88	56.94	133.22	55.17	387.50	64.07 to 161.14	7,875	6,999
Total \$ _____											
1 TO 9999	43	91.29	115.42	78.41	62.26	147.20	12.71	387.50	81.73 to 100.00	5,349	4,194
10000 TO 29999	48	93.53	100.17	86.38	30.06	115.96	39.71	294.06	80.74 to 102.74	23,363	20,181
30000 TO 59999	51	100.02	108.38	92.37	32.21	117.34	47.59	332.67	86.79 to 109.43	46,788	43,217
60000 TO 99999	26	96.19	96.55	91.99	15.18	104.96	61.45	164.52	86.18 to 102.76	83,113	76,452
100000 TO 149999	8	100.91	102.10	99.82	11.04	102.28	80.03	132.82	80.03 to 132.82	129,243	129,005
150000 TO 249999	2	109.67	109.67	103.69	19.50	105.77	88.28	131.06	N/A	187,400	194,312
500000 +	1	87.67	87.67	87.67			87.67	87.67	N/A	938,000	822,325
ALL _____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	99.00	135.57	90.51	58.97	149.79	16.13	387.50	84.50 to 232.33	94,016	85,093
0	7	67.00	100.05	49.54	97.03	201.96	13.33	360.00	13.33 to 360.00	12,339	6,112
10	4	104.94	109.22	106.08	20.13	102.96	88.00	139.00	N/A	20,625	21,880
20	66	97.19	102.83	92.75	29.10	110.86	12.71	259.41	89.44 to 105.60	28,654	26,577
30	78	93.31	103.46	91.81	34.09	112.70	31.20	332.67	83.77 to 101.00	49,389	45,342
40	8	98.85	96.19	96.69	14.59	99.47	57.50	132.82	57.50 to 132.82	103,587	100,163
ALL _____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	23	92.00	124.76	88.28	67.43	141.32	13.33	387.50	81.73 to 107.85	69,158	61,055
100	4	74.98	87.46	75.53	56.91	115.79	31.20	168.67	N/A	9,625	7,270
101	106	96.57	105.31	94.70	31.22	111.20	12.71	332.67	90.16 to 101.57	44,068	41,732
102	15	97.11	94.12	93.40	17.22	100.77	55.84	130.71	72.23 to 107.80	52,277	48,825
104	30	91.07	101.33	84.63	33.76	119.73	48.79	294.06	76.17 to 103.80	35,853	30,343
106	1	98.84	98.84	98.84			98.84	98.84	N/A	85,250	84,260
ALL _____											
	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	46,063	COD:	35.19	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	42,368	PRD:	114.99	MIN Sales Ratio:	12.71		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	23	92.00	124.76	88.28	67.43	141.32	13.33	387.50	81.73 to 107.85	69,158	61,055
10	4	101.79	93.93	72.84	26.99	128.94	33.13	139.00	N/A	4,000	2,913
20	45	89.60	104.60	89.88	42.73	116.38	12.71	322.92	86.00 to 102.45	16,711	15,020
30	86	97.32	103.49	93.11	27.11	111.15	47.59	332.67	90.16 to 102.76	51,679	48,116
40	20	98.85	99.96	94.94	20.05	105.28	58.90	150.62	80.48 to 107.80	66,490	63,128
50	1	81.33	81.33	81.33			81.33	81.33	N/A	112,500	91,500
ALL	179	95.27	105.77	91.98	35.19	114.99	12.71	387.50	89.60 to 99.67	46,063	42,368

## **Antelope County 2008 Assessment Actions taken to address the following property classes/subclasses:**

### **Residential**

Antelope County annually conducts a review of recent sales and a market analysis that includes the qualified residential sales that occurred from 1 July 2005 to 30 June 2007. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property. The county also completes the pick-up of new construction of the residential property.

For 2008, the preliminary median for the residential class of real property is 95.27, the mean is 105.77 and the weighted mean is 91.98 with 179 qualified sales.

For 2008, the county has completed a process of review and update in the following assessor locations; Brunswick, Royal, Neligh and Rural. This process included a total of 1,401 parcels and consisted of the following steps:

- 1) Analyze the current statistics for the property type by assessor location.
- 2) Determine the percent of adjustment necessary to comply with the level of value requirements.
- 3) The county then performs an off-site inspection, (drive-by), to verify the property record; quality, condition, all factors that contribute to value and any alterations not documented on the current assessment record card. When it is deemed necessary, (i.e. one or more characteristics of the property differed from the current property record card), the county does an on-site inspection
- 4) All data is entered into the computer system.
- 5) All of the property record cards are updated to reflect the changes.

Additionally, the county inspected and revalued the parcels in assessor locations; Elgin and Orchard. This included a total of 619 parcels which were inspected, re-costed using the 2006 Marshall and Swift costs and a current cost multiplier to 2007 and a 2007 depreciation study. The additional revaluation process consisted of the following steps:

- 1) Analyze the current statistics for the property type by assessor location.
- 2) The county then performs an on-site inspection, (physically inspecting each house), to verify the property record quality, condition, all factors that contribute to value and any alterations not documented on the current assessment record card.
- 3) All houses are grouped into comparable groupings for analysis.
- 4) Model all of the sales for a sales comparison approach.
- 5) Correlate both approaches to value and set values accordingly.
- 6) All data is entered into the computer system.
- 7) All of the property record cards are updated to reflect the changes.

It should be noted that assessor location Clearwater was updated in 2005 and assessor locations Oakdale and Tilden were updated in 2006. All of the residential parcels in Antelope County have been either inspected and revalued or inspected and updated within the past 3 years.

## 2008 Assessment Survey for Antelope County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b> Assessor and Deputy
2.	<b>Valuation done by:</b> Assessor
3.	<b>Pickup work done by whom:</b> Assessor and Deputy
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b> The actual manual cost tables are from 2004 to 2006, depending on the revaluation cycle. As towns are revalued, they are recosted. The towns revalued for 2008 use 2006 cost with a 2007 current cost multiplier.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b> From 2005 to 2008, depending on the revaluation cycle. As towns are revalued, they are recosted and new depreciation tables are built from the market analysis done at that time. The towns revalued for 2008 will have a 2007 depreciation developed from current sales data.
6.	<b>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?</b> From 2005 to 2008, depending on the revaluation cycle. As towns are revalued, the sales comparison approach is developed using current sales data. The assessor indicated that this approach was useful in the larger towns like Neligh and Tilden, but proved to be erratic in Elgin.
7.	<b>Number of market areas/neighborhoods for this property class:</b> 9
8.	<b>How are these defined?</b> The market areas are defined the same as "Assessor Location". They include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Tilden and Rural.
9.	<b>Is "Assessor Location" a usable valuation identity?</b> yes

10.	<b>Does the assessor location “suburban” mean something other than rural residential?</b> <i>(that is, does the “suburban” location have its own market?)</i>
	The county does not recognize an assessor location “suburban” as a market designation. In preparing the assessor locations, the suburban area around Neligh is reported with the urban parcels. Around the other towns, the parcels within the 1 mile distance are reported with the rural parcels.
11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no acknowledged market significance to location “Suburban”.
12.	<b>Are the county’s ag residential and rural residential improvements classified and valued in the same manner?</b>
	yes

**Residential Permit Numbers:**

Permits	Information Statements	Other	Total
180			180

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	178	<b>MEDIAN:</b>	<b>97</b>	COV:	49.22	95% Median C.I.:	95.03 to 99.64
TOTAL Sales Price:	7,347,289	WGT. MEAN:	94	STD:	51.63	95% Wgt. Mean C.I.:	90.52 to 98.46
TOTAL Adj.Sales Price:	7,344,789	MEAN:	105	AVG.ABS.DEV:	27.40	95% Mean C.I.:	97.32 to 112.50
TOTAL Assessed Value:	6,940,180						
AVG. Adj. Sales Price:	41,262	COD:	28.11	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	38,989	PRD:	111.03	MIN Sales Ratio:	12.71		

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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>											
07/01/05 TO 09/30/05	26	106.07	99.94	91.73	20.52	108.95	31.20	150.62	90.50 to 112.50	43,569	39,966
10/01/05 TO 12/31/05	23	103.39	113.08	100.18	27.52	112.88	63.31	259.41	87.47 to 121.14	56,802	56,902
01/01/06 TO 03/31/06	25	98.11	123.92	90.09	50.73	137.54	16.13	387.50	87.70 to 116.49	35,294	31,798
04/01/06 TO 06/30/06	16	92.53	91.83	90.40	18.28	101.59	47.71	135.87	75.77 to 105.69	49,728	44,953
07/01/06 TO 09/30/06	27	103.25	123.67	106.04	48.52	116.62	13.33	360.00	92.71 to 130.71	27,130	28,770
10/01/06 TO 12/31/06	29	91.61	89.47	88.92	11.69	100.62	55.17	117.17	83.23 to 97.40	39,144	34,806
01/01/07 TO 03/31/07	15	95.03	87.77	96.15	16.10	91.28	12.71	125.58	74.95 to 100.77	37,576	36,129
04/01/07 TO 06/30/07	17	97.74	97.49	94.20	9.33	103.50	73.66	142.93	90.71 to 102.20	46,831	44,113
<u>Study Years</u>											
07/01/05 TO 06/30/06	90	98.55	108.52	93.80	31.26	115.69	16.13	387.50	94.68 to 107.21	45,747	42,912
07/01/06 TO 06/30/07	88	95.93	101.22	95.37	24.81	106.14	12.71	360.00	92.71 to 98.48	36,676	34,978
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	97	96.00	108.26	93.08	34.75	116.30	13.33	387.50	92.00 to 98.60	36,554	34,024
<u>ALL</u>											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	3	94.68	143.09	92.97	64.86	153.90	75.18	259.41	N/A	40,566	37,716
CLEARWATER	18	97.23	110.83	92.54	42.28	119.76	31.20	360.00	75.77 to 132.82	30,696	28,407
ELGIN	34	99.31	121.37	96.49	33.01	125.79	37.95	354.54	96.90 to 111.19	33,303	32,133
NELIGH	52	97.61	98.22	96.58	16.95	101.71	16.13	207.38	93.19 to 103.25	43,240	41,759
OAKDALE	19	92.00	116.98	79.82	58.28	146.55	12.71	387.50	64.07 to 147.09	14,842	11,847
ORCHARD	13	96.72	85.94	86.57	21.36	99.27	17.74	130.08	74.95 to 102.20	34,100	29,520
ROYAL	2	34.25	34.25	54.65	61.08	62.67	13.33	55.17	N/A	6,075	3,320
RURAL	28	94.05	95.68	94.39	15.65	101.36	61.72	134.08	82.68 to 107.21	75,918	71,661
TILDEN	9	100.53	103.14	100.71	11.98	102.41	80.48	139.00	88.37 to 117.17	47,400	47,737
<u>ALL</u>											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	148	97.61	106.63	94.36	30.57	113.00	12.71	387.50	95.17 to 99.78	34,541	32,593
2	6	85.47	85.34	80.20	18.63	106.41	61.72	125.58	61.72 to 125.58	78,250	62,754
3	24	96.28	99.17	98.67	14.26	100.51	76.92	134.08	82.68 to 108.27	73,466	72,490
<u>ALL</u>											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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TOTAL Sales Price:	7,347,289	WGT. MEAN:	94	STD:	51.63	95% Wgt. Mean C.I.:	90.52 to 98.46
TOTAL Adj.Sales Price:	7,344,789	MEAN:	105	AVG.ABS.DEV:	27.40	95% Mean C.I.:	97.32 to 112.50
TOTAL Assessed Value:	6,940,180						
AVG. Adj. Sales Price:	41,262	COD:	28.11	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	38,989	PRD:	111.03	MIN Sales Ratio:	12.71		

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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	161	97.40	102.97	93.91	24.14	109.65	17.74	387.50	94.80 to 99.12	42,229	39,657
2	17	99.67	123.32	101.76	64.25	121.19	12.71	360.00	35.20 to 232.33	32,105	32,669
____ALL____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	174	97.46	104.90	93.82	28.54	111.81	12.71	387.50	94.80 to 99.64	39,280	36,851
06	4	102.50	105.43	103.52	8.93	101.84	95.59	121.14	N/A	127,512	132,001
07											
____ALL____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	21	97.60	110.92	100.41	38.57	110.47	31.20	360.00	83.20 to 132.82	34,692	34,832
02-0009	76	95.41	102.17	93.40	27.07	109.39	12.71	387.50	91.76 to 100.77	38,835	36,273
02-0018	39	98.98	117.94	94.85	30.80	124.34	37.95	354.54	96.00 to 109.99	34,665	32,881
02-0049	19	89.62	83.71	89.69	26.72	93.33	13.33	130.56	74.95 to 102.20	37,023	33,206
06-0001											
45-0029	3	96.97	98.71	99.29	11.62	99.41	82.68	116.49	N/A	109,100	108,330
54-0013	1	81.79	81.79	81.79			81.79	81.79	N/A	175,000	143,135
59-0080	13	100.53	101.47	100.37	13.46	101.09	78.43	139.00	83.23 to 117.17	57,873	58,089
70-0005	6	88.26	115.41	88.90	41.24	129.82	75.18	259.41	75.18 to 259.41	59,116	52,554
NonValid School											
____ALL____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

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Base Stat

State Stat Run

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TOTAL Adj.Sales Price:	7,344,789	MEAN:	105	AVG.ABS.DEV:	27.40	95% Mean C.I.:	97.32 to 112.50
TOTAL Assessed Value:	6,940,180						
AVG. Adj. Sales Price:	41,262	COD:	28.11	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	38,989	PRD:	111.03	MIN Sales Ratio:	12.71		

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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	21	107.21	143.95	105.29	60.05	136.72	13.33	387.50	95.59 to 144.44	31,668	33,343
Prior TO 1860	1	113.46	113.46	113.46			113.46	113.46	N/A	14,000	15,885
1860 TO 1899	9	76.92	76.83	82.91	35.86	92.67	12.71	152.05	49.33 to 105.69	22,733	18,847
1900 TO 1919	63	97.93	108.62	94.67	28.10	114.74	49.56	354.54	93.90 to 101.33	29,144	27,590
1920 TO 1939	22	98.62	93.67	94.06	12.48	99.59	35.20	116.04	87.70 to 104.40	31,786	29,897
1940 TO 1949	8	84.18	82.64	75.59	18.37	109.33	37.95	121.00	37.95 to 121.00	43,000	32,503
1950 TO 1959	10	100.13	98.23	94.80	11.61	103.62	72.49	116.90	75.77 to 113.12	41,985	39,802
1960 TO 1969	8	107.62	113.10	110.41	32.03	102.44	31.20	207.38	31.20 to 207.38	47,037	51,931
1970 TO 1979	21	90.71	92.41	87.86	18.03	105.17	47.71	168.67	80.02 to 97.74	78,505	68,977
1980 TO 1989	9	109.69	108.27	108.88	10.78	99.43	91.81	132.82	93.06 to 125.58	67,555	73,555
1990 TO 1994	3	94.68	96.16	96.71	3.62	99.43	91.76	102.05	N/A	117,666	113,800
1995 TO 1999	2	56.27	56.27	73.63	68.47	76.43	17.74	94.80	N/A	45,500	33,500
2000 TO Present	1	77.71	77.71	77.71			77.71	77.71	N/A	85,000	66,055
ALL	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**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	21	136.60	165.43	151.90	59.89	108.90	12.71	387.50	98.60 to 232.33	2,032	3,087
5000 TO 9999	17	92.20	84.71	84.04	26.79	100.80	16.13	144.44	49.33 to 107.21	6,367	5,351
Total \$											
1 TO 9999	38	99.72	129.32	103.23	57.97	125.27	12.71	387.50	95.17 to 126.30	3,971	4,100
10000 TO 29999	53	100.53	107.21	104.82	27.59	102.28	17.74	354.54	95.15 to 111.19	20,265	21,242
30000 TO 59999	41	96.91	97.12	97.48	11.75	99.64	70.45	130.56	92.00 to 102.48	41,837	40,781
60000 TO 99999	30	90.41	86.24	86.79	16.94	99.37	37.95	132.82	77.71 to 94.80	75,990	65,951
100000 TO 149999	14	95.31	94.99	95.46	13.73	99.51	63.31	134.08	80.02 to 102.73	122,139	116,592
150000 TO 249999	2	89.38	89.38	90.57	8.49	98.69	81.79	96.97	N/A	207,400	187,832
ALL	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989



**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	178	<b>MEDIAN:</b>	<b>97</b>	COV:	49.22	95% Median C.I.:	95.03 to 99.64
TOTAL Sales Price:	7,347,289	WGT. MEAN:	94	STD:	51.63	95% Wgt. Mean C.I.:	90.52 to 98.46
TOTAL Adj.Sales Price:	7,344,789	MEAN:	105	AVG.ABS.DEV:	27.40	95% Mean C.I.:	97.32 to 112.50
TOTAL Assessed Value:	6,940,180						
AVG. Adj. Sales Price:	41,262	COD:	28.11	MAX Sales Ratio:	387.50		
AVG. Assessed Value:	38,989	PRD:	111.03	MIN Sales Ratio:	12.71		

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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	26	98.10	116.76	67.02	61.96	174.21	12.71	360.00	84.70 to 136.60	3,843	2,576
5000 TO 9999	16	97.36	116.65	92.12	40.04	126.64	55.17	387.50	69.06 to 111.10	7,793	7,179
Total \$ _____											
1 TO 9999	42	97.71	116.72	80.95	53.71	144.18	12.71	387.50	92.00 to 100.00	5,348	4,329
10000 TO 29999	46	97.72	99.90	90.03	22.36	110.97	47.71	253.50	83.20 to 104.40	22,009	19,815
30000 TO 59999	54	97.61	104.90	94.27	24.22	111.27	37.95	354.54	92.71 to 104.54	44,953	42,377
60000 TO 99999	23	94.68	94.23	91.89	10.66	102.55	63.31	117.17	90.10 to 101.33	84,302	77,464
100000 TO 149999	10	97.01	99.23	97.49	8.74	101.79	81.79	132.82	89.62 to 102.73	123,520	120,419
150000 TO 249999	3	121.14	117.40	113.14	10.21	103.76	96.97	134.08	N/A	168,683	190,846
ALL _____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	121.14	152.63	107.73	50.69	141.68	16.13	387.50	99.67 to 232.33	40,244	43,353
0	7	92.00	107.33	62.92	68.37	170.59	13.33	360.00	13.33 to 360.00	12,339	7,763
10	4	109.32	110.59	109.95	19.85	100.58	84.70	139.00	N/A	20,625	22,676
20	66	97.22	101.70	92.77	22.98	109.63	12.71	259.41	93.89 to 102.20	28,654	26,582
30	78	95.82	98.55	92.82	23.86	106.18	31.20	354.54	90.10 to 98.48	49,389	45,841
40	8	95.88	98.95	98.32	9.99	100.65	81.79	132.82	81.79 to 132.82	103,587	101,842
ALL _____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	22	103.61	138.22	102.12	63.24	135.35	13.33	387.50	92.20 to 144.44	31,365	32,029
100	4	99.99	99.96	91.78	40.63	108.91	31.20	168.67	N/A	9,625	8,833
101	106	96.43	101.72	95.08	24.29	106.98	12.71	354.54	93.89 to 99.64	44,068	41,901
102	15	98.48	96.22	93.86	13.57	102.52	61.72	130.71	81.83 to 108.55	52,277	49,065
104	30	97.72	97.14	87.63	19.49	110.85	37.95	213.33	83.23 to 102.20	35,853	31,418
106	1	94.01	94.01	94.01			94.01	94.01	N/A	85,250	80,145
ALL _____											
	178	97.46	104.91	94.49	28.11	111.03	12.71	387.50	95.03 to 99.64	41,262	38,989

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	178	<b>MEDIAN:</b>	<b>97</b>	COV:	49.22	95% Median C.I.:	95.03 to 99.64
TOTAL Sales Price:	7,347,289	WGT. MEAN:	94	STD:	51.63	95% Wgt. Mean C.I.:	90.52 to 98.46
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AVG. Assessed Value:	38,989	PRD:	111.03	MIN Sales Ratio:	12.71		

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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)	22	103.61	138.22	102.12	63.24	135.35	13.33	387.50	92.20 to 144.44	31,365	32,029
10	4	99.19	96.68	79.63	22.90	121.42	49.33	139.00	N/A	4,000	3,185
20	45	96.00	96.25	87.81	24.34	109.61	12.71	259.41	88.37 to 98.48	16,711	14,674
30	86	97.56	102.29	94.15	22.97	108.64	37.95	354.54	92.71 to 103.25	51,679	48,658
40	20	95.13	101.76	96.57	17.30	105.37	64.30	150.62	90.50 to 102.53	66,490	64,210
50	1	83.23	83.23	83.23			83.23	83.23	N/A	112,500	93,635
<u>ALL</u>	<u>178</u>	<u>97.46</u>	<u>104.91</u>	<u>94.49</u>	<u>28.11</u>	<u>111.03</u>	<u>12.71</u>	<u>387.50</u>	<u>95.03 to 99.64</u>	<u>41,262</u>	<u>38,989</u>



**2008 Correlation Section  
for Antelope County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The purpose of the correlation narrative is to connect the assessment actions reported for the county for each class of property to the measurement of those actions. The actions are evaluated by making a comparison of the changes to the class or subclasses reported between the Preliminary Statistics and the R&O Statistics. There are six tables prepared for each class of property that are used to evaluate the level of value and the quality of the assessment of the class of property.

Analysis of Tables II through IV demonstrates that the level of value is within the acceptable range and Table V discusses the impact of outliers on the mean ratio which is not within the acceptable range. The coefficient of dispersion and price related differential are not within the acceptable range; which tends to indicate that the class of property has not been valued uniformly and proportionately. The narrative in Table VI has been prepared to discuss the inference of the statistics, based on the annual intentions documented 3 Year Plan of Assessment, and the detailed Assessment Actions for the property class. Both documents are contained in this report and detail a highly organized, thorough and proactive process of valuation and update in Antelope County. It should be noted that the assessment actions were not driven by the measurement process as the preliminary statistics demonstrated an acceptable median and weighted mean. The changes that were made were driven by the organized and proactive process outlined and followed by the assessor. The truly important facts are that a logical process has been identified and followed rather than only interpreting the statistical measurement of it. The assessment processes that are conducted in Antelope are extraordinary and should be emulated by others, not called unacceptable because of two statistics that are calculated as a part of the measurement process.

In summary, there are numerous statistics that have been presented and discussed in the following six tables of the Correlation Section of the R&O. There are a total of five that relate to the measurement of the level of value. In Table V, there was a presentation and narrative explanation prepared about the median, weighted mean and mean ratios. In Table III, there was a presentation and narrative discussion of the trended preliminary median. The fifth measure of central tendency was not independently presented or discussed. That measure, the 95% Confidence Interval measured around the median deserves mention. In this class, the confidence interval of 95.03 to 99.64 is entirely within the acceptable range. This, statistically speaking strongly indicates that the level of value is within the range. There is no indication among the statistics that the entire class should be adjusted and there is no compelling evidence that any notable subclass within this class should be adjusted. Giving due consideration to all of the measures, the median is considered the best indicator of the level of value for this class.

**2008 Correlation Section  
for Antelope County**

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**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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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>2008</b>	<b>289</b>	<b>178</b>	<b>61.59</b>
<b>2007</b>	<b>314</b>	<b>202</b>	<b>64.33</b>
<b>2006</b>	<b>290</b>	<b>203</b>	<b>70</b>
<b>2005</b>	<b>269</b>	<b>168</b>	<b>62.45</b>
<b>2004</b>	<b>258</b>	<b>169</b>	<b>65.5</b>
<b>2003</b>	<b>245</b>	<b>177</b>	<b>72.24</b>
<b>2002</b>	<b>258</b>	<b>194</b>	<b>75.19</b>
<b>2001</b>	<b>286</b>	<b>211</b>	<b>73.78</b>

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 arms' length sales. Nothing in this data or in the assessment actions suggests a pattern of excessive trimming of sales.

**2008 Correlation Section  
for Antelope County**

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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.

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

**2008 Correlation Section  
for Antelope County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>95.27</b>	<b>2.11</b>	<b>97.28</b>	<b>97.46</b>
<b>2007</b>	<b>95.49</b>	<b>1.11</b>	<b>96.55</b>	<b>96.77</b>
<b>2006</b>	<b>95.79</b>	<b>4.95</b>	<b>100.53</b>	<b>97.68</b>
<b>2005</b>	<b>97.73</b>	<b>3.5</b>	<b>101.15</b>	<b>98.17</b>
<b>2004</b>	<b>97.24</b>	<b>1.8</b>	<b>98.99</b>	<b>96.75</b>
<b>2003</b>	<b>100</b>	<b>-2.83</b>	<b>97.17</b>	<b>100</b>
<b>2002</b>	<b>97</b>	<b>4.38</b>	<b>101.25</b>	<b>100</b>
<b>2001</b>	<b>96</b>	<b>4.65</b>	<b>100.46</b>	<b>99</b>

RESIDENTIAL: The relationship between the trended preliminary ratio and the R&O median ratio suggests the valuation process is applied to the sales file and population in a similar manner. This also indicates that the statistics in the R&O can be relied on to measure the level of value for this class of property.

**2008 Correlation Section  
for Antelope County**

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**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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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 Changes

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.



**2008 Correlation Section  
for Antelope County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
0.31	2008	2.11
8.01	2007	1.11
7.3	2006	4.95
3.22	2005	3.5
1.86	2004	1.8
0	2003	-3
4.84	2002	4.38
5.03	2001	4.65

RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar enough to rely on the statistical calculations from the sales file as a reasonable measure of the population. In this class, the assessed value increased slightly more than the sales file, but the difference is within an acceptable tolerance for a county with good assessment practices.

## 2008 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section  
for Antelope County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.46</b>	<b>94.49</b>	<b>104.91</b>

RESIDENTIAL: The median ratio and weighted mean ratio are within the acceptable range. The mean is outside the acceptable range. Several outlier ratios of low dollar sales are the influencing factor in the mean calculation. In this class, there are 178 sales with an average selling price of \$41,262, among them are 21 sales with an average selling price of \$2,032, an average assessed value of \$3,087 and a mean ratio of 165.43%. This is by no means bad assessment, but the impact on the overall mean is significant since that is nearly 12% of the qualified sales in this class are low dollar. The median is the measure of central tendency to be least influenced by these outliers, and in this subclass, the most reliable indicator of the level of value.

**2008 Correlation Section  
for Antelope County**

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**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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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>28.11</b>	<b>111.03</b>
<b>Difference</b>	<b>13.11</b>	<b>8.03</b>

**RESIDENTIAL:** In this class of property, both the coefficient of dispersion and price related differential are outside the acceptable range. The interpretation of high COD’s and PRD’s that this class of property has not been valued uniformly and proportionately. In Neligh, Tilden and the Rural “Assessor Locations” with populations exceeding 1,000, the statistics were quite good and notably different than those among the 6 villages with populations ranging from 750 to 75. It is difficult to manage the quality statistics in databases with these characteristics. Some may be tempted to trim unwieldy sales or selectively revalue sold properties, but Antelope County does neither. It might be said that there is typically very little organized market structure in small villages and the balance between supply and demand is more coincidence than market forces. Antelope County should be viewed as an example of a county that has very proactive and cyclical valuation processes and high integrity in their assessment practices and assessment reporting. The attention to detail is evident in both their 3 Year Plan

**2008 Correlation Section  
for Antelope County**

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of Assessment and in their ongoing detailed assessment actions. All of this effort has resulted in undesirable “quality of assessment” statistics. When the residential statistics are summarized and the correlation comments are prepared, based on the strength of their assessment actions, Antelope County residential should be stated to have acceptable assessment practices in spite of the measured COD and PRD.

**2008 Correlation Section  
for Antelope County**

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**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>179</b>	<b>178</b>	<b>-1</b>
<b>Median</b>	<b>95.27</b>	<b>97.46</b>	<b>2.19</b>
<b>Wgt. Mean</b>	<b>91.98</b>	<b>94.49</b>	<b>2.51</b>
<b>Mean</b>	<b>105.77</b>	<b>104.91</b>	<b>-0.86</b>
<b>COD</b>	<b>35.19</b>	<b>28.11</b>	<b>-7.08</b>
<b>PRD</b>	<b>114.99</b>	<b>111.03</b>	<b>-3.96</b>
<b>Min Sales Ratio</b>	<b>12.71</b>	<b>12.71</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>387.50</b>	<b>387.50</b>	<b>0</b>

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. The difference in the number of qualified sales is a result of changes made to the sold property after the date of the sale that were deemed to have a substantial impact on the assessed value. Any such sales were removed from the qualified sales roster.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	54	<b>MEDIAN:</b>	<b>97</b>	COV:	64.65	95% Median C.I.:	89.57 to 100.14	(! : Derived)
TOTAL Sales Price:	22,608,350	WGT. MEAN:	99	STD:	68.56	95% Wgt. Mean C.I.:	97.54 to 99.76	
TOTAL Adj.Sales Price:	22,608,350	MEAN:	106	AVG.ABS.DEV:	33.85	95% Mean C.I.:	87.76 to 124.34	
TOTAL Assessed Value:	22,302,640							
AVG. Adj. Sales Price:	418,673	COD:	34.79	MAX Sales Ratio:	411.50			
AVG. Assessed Value:	413,011	PRD:	107.50	MIN Sales Ratio:	18.67			

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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>											
07/01/04 TO 09/30/04	1	100.14	100.14	100.14			100.14	100.14	N/A	40,000	40,055
10/01/04 TO 12/31/04	1	92.00	92.00	92.00			92.00	92.00	N/A	3,500	3,220
01/01/05 TO 03/31/05	4	99.44	127.29	99.44	28.11	128.01	99.29	211.00	N/A	1,875,750	1,865,157
04/01/05 TO 06/30/05	8	97.30	125.56	99.85	50.51	125.75	62.81	391.83	62.81 to 391.83	667,812	666,814
07/01/05 TO 09/30/05	5	89.57	74.15	103.57	33.86	71.59	18.78	110.60	N/A	67,200	69,601
10/01/05 TO 12/31/05	4	68.06	60.41	72.96	28.76	82.80	18.67	86.86	N/A	19,750	14,410
01/01/06 TO 03/31/06	5	103.33	108.37	97.07	9.53	111.64	96.71	139.93	N/A	489,700	475,375
04/01/06 TO 06/30/06	6	91.91	104.75	82.48	29.22	127.00	57.95	202.00	57.95 to 202.00	16,833	13,884
07/01/06 TO 09/30/06	2	255.22	255.22	99.20	61.23	257.27	98.94	411.50	N/A	2,972,500	2,948,860
10/01/06 TO 12/31/06	5	106.67	127.88	109.25	26.58	117.06	93.41	180.80	N/A	59,000	64,455
01/01/07 TO 03/31/07	9	89.57	89.06	91.36	15.41	97.48	58.82	121.90	63.33 to 101.71	27,372	25,006
04/01/07 TO 06/30/07	4	56.28	71.69	57.11	35.38	125.52	50.08	124.10	N/A	67,125	38,335
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	99.27	121.84	99.61	36.96	122.32	62.81	391.83	75.50 to 108.59	920,642	917,030
07/01/05 TO 06/30/06	20	91.91	89.14	96.67	28.47	92.21	18.67	202.00	73.11 to 103.33	148,225	143,291
07/01/06 TO 06/30/07	20	96.31	111.90	97.68	40.07	114.56	50.08	411.50	82.30 to 106.67	337,742	329,919
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	21	95.44	101.24	99.55	40.82	101.70	18.67	391.83	71.93 to 99.48	631,452	628,609
01/01/06 TO 12/31/06	18	101.41	128.90	98.76	37.98	130.52	57.95	411.50	93.41 to 139.93	488,305	482,231
<u>ALL</u>											
	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	1	62.81	62.81	62.81			62.81	62.81	N/A	8,000	5,025
CLEARWATER	3	100.75	99.30	97.73	2.07	101.61	95.44	101.71	N/A	18,833	18,405
ELGIN	12	96.78	90.56	94.30	40.81	96.04	18.67	211.00	53.47 to 106.67	37,791	35,636
NELIGH	17	91.76	119.23	97.12	39.95	122.76	58.82	411.50	83.97 to 121.90	155,529	151,050
OAKDALE	1	63.33	63.33	63.33			63.33	63.33	N/A	600	380
ORCHARD	7	110.60	157.37	110.00	51.99	143.06	92.00	391.83	92.00 to 391.83	100,714	110,790
ROYAL	1	71.93	71.93	71.93			71.93	71.93	N/A	7,500	5,395
RURAL	9	99.25	89.37	98.62	10.39	90.62	50.08	100.82	57.95 to 99.48	2,077,083	2,048,406
TILDEN	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
<u>ALL</u>											
	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	413,011	PRD:	107.50	MIN Sales Ratio:	18.67			

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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	45	93.67	109.38	98.78	40.75	110.73	18.67	411.50	89.39 to 102.06	86,991	85,933
2	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
3	8	99.27	93.30	98.71	6.49	94.52	50.08	100.82	50.08 to 100.82	2,331,468	2,301,414
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

**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	47	98.94	110.54	98.70	32.29	111.99	18.78	411.50	92.00 to 100.75	479,542	473,308
2	7	63.00	75.92	81.80	50.22	92.81	18.67	180.80	18.67 to 180.80	9,978	8,162
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

**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	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011
04											
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	5	99.39	99.32	99.33	1.56	99.99	95.44	101.71	N/A	1,011,300	1,004,481
02-0009	23	96.71	110.39	97.86	32.37	112.80	50.08	411.50	86.86 to 100.82	450,276	440,661
02-0018	12	96.78	90.56	94.30	40.81	96.04	18.67	211.00	53.47 to 106.67	37,791	35,636
02-0049	10	103.77	133.04	99.82	48.32	133.28	57.95	391.83	71.93 to 180.80	669,450	668,241
06-0001											
45-0029											
54-0013											
59-0080	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
70-0005	1	62.81	62.81	62.81			62.81	62.81	N/A	8,000	5,025
NonValid School											
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

**PAD 2008 Preliminary Statistics**

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State Stat Run

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AVG. Assessed Value:	413,011	PRD:	107.50	MIN Sales Ratio:	18.67			

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	8	60.91	73.67	72.85	46.48	101.13	18.67	180.80	18.67 to 180.80	13,981	10,185	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	19	101.71	136.54	102.31	52.71	133.46	18.78	411.50	89.57 to 124.10	23,131	23,665	
1920 TO 1939	9	92.00	87.17	85.23	19.11	102.28	53.47	139.93	59.09 to 97.93	22,722	19,365	
1940 TO 1949	4	109.60	97.79	94.69	16.84	103.28	50.08	121.90	N/A	183,750	173,991	
1950 TO 1959	1	71.93	71.93	71.93			71.93	71.93	N/A	7,500	5,395	
1960 TO 1969	3	86.86	85.34	91.29	6.97	93.49	75.50	93.67	N/A	54,666	49,905	
1970 TO 1979	2	126.59	126.59	97.71	23.60	129.55	96.71	156.46	N/A	1,200,000	1,172,500	
1980 TO 1989												
1990 TO 1994	1	83.97	83.97	83.97			83.97	83.97	N/A	16,000	13,435	
1995 TO 1999	6	99.27	99.25	99.20	0.14	100.06	98.94	99.48	98.94 to 99.48	3,073,333	3,048,617	
2000 TO Present	1	106.67	106.67	106.67			106.67	106.67	N/A	90,000	96,005	
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011	

<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 \$												
1 TO 4999	5	63.33	86.20	89.13	75.27	96.72	18.67	211.00	N/A	2,520	2,246	
5000 TO 9999	10	112.62	173.89	161.26	77.89	107.83	62.81	411.50	71.93 to 391.83	6,200	9,998	
Total \$												
1 TO 9999	15	100.75	144.66	149.08	77.79	97.04	18.67	411.50	63.33 to 202.00	4,973	7,414	
10000 TO 29999	17	89.39	85.83	85.20	20.60	100.74	18.78	139.93	63.00 to 101.71	19,250	16,401	
30000 TO 59999	8	96.69	92.54	93.16	23.32	99.33	53.47	156.46	53.47 to 156.46	37,687	35,109	
60000 TO 99999	2	104.37	104.37	104.83	2.21	99.56	102.06	106.67	N/A	75,000	78,620	
100000 TO 149999	2	93.54	93.54	93.56	0.14	99.98	93.41	93.67	N/A	112,500	105,250	
150000 TO 249999	1	50.08	50.08	50.08			50.08	50.08	N/A	185,000	92,640	
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615	
500000 +	7	99.25	98.89	98.91	0.48	99.97	96.71	99.48	96.71 to 99.48	2,971,428	2,939,160	
ALL	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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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	5	46.00	47.76	29.24	51.25	163.32	18.67	92.00	N/A	5,920	1,731
5000 TO 9999	10	96.41	108.31	93.17	36.56	116.24	62.81	211.00	63.00 to 180.80	7,500	6,988
Total \$ _____											
1 TO 9999	15	75.50	88.12	75.08	49.21	117.37	18.67	211.00	62.81 to 103.33	6,973	5,235
10000 TO 29999	20	89.57	124.59	93.06	57.09	133.88	53.47	411.50	82.30 to 103.97	20,287	18,879
30000 TO 59999	4	99.04	99.83	99.48	3.17	100.35	95.44	105.80	N/A	38,250	38,051
60000 TO 99999	5	102.06	101.74	85.45	23.45	119.06	50.08	156.46	N/A	95,000	81,175
100000 TO 149999	1	93.67	93.67	93.67			93.67	93.67	N/A	125,000	117,090
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
500000 +	7	99.25	98.89	98.91	0.48	99.97	96.71	99.48	96.71 to 99.48	2,971,428	2,939,160
ALL _____	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	73.65	91.82	89.54	56.83	102.54	18.67	202.00	46.00 to 180.80	9,685	8,672
10	1	105.80	105.80	105.80			105.80	105.80	N/A	30,000	31,740
15	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
20	32	94.56	111.00	98.27	41.22	112.96	18.78	411.50	82.30 to 100.14	418,296	411,039
25	3	108.59	105.30	99.13	4.26	106.23	96.71	110.60	N/A	968,333	959,881
30	7	97.93	104.41	99.34	13.30	105.10	89.57	156.46	89.57 to 156.46	881,857	876,078
ALL _____	54	97.32	106.05	98.65	34.79	107.50	18.67	411.50	89.57 to 100.14	418,673	413,011

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	63.00	75.92	81.80	50.22	92.81	18.67	180.80	18.67 to 180.80	9,978	8,162
300	1	89.39	89.39	89.39			89.39	89.39	N/A	16,500	14,750
303	1	50.08	50.08	50.08			50.08	50.08	N/A	185,000	92,640
313	1	96.71	96.71	96.71			96.71	96.71	N/A	2,360,000	2,282,415
325	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
326	3	83.97	123.49	93.57	53.79	131.98	75.50	211.00	N/A	10,000	9,356
340	2	121.00	121.00	109.63	15.65	110.36	102.06	139.93	N/A	37,500	41,112
344	10	90.66	129.45	93.19	57.19	138.92	53.47	411.50	73.11 to 202.00	21,200	19,756
346	1	101.71	101.71	101.71			101.71	101.71	N/A	15,500	15,765
351	2	96.38	96.38	97.53	4.54	98.82	92.00	100.75	N/A	4,750	4,632
353	5	100.14	91.77	90.34	19.31	101.58	59.09	121.90	N/A	22,100	19,966
396	6	99.27	99.25	99.20	0.14	100.06	98.94	99.48	98.94 to 99.48	3,073,333	3,048,617
406	4	94.43	91.02	99.05	36.99	91.89	18.78	156.46	N/A	48,750	48,288
421	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510
456	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
528	4	89.47	87.10	99.09	13.71	87.90	62.81	106.67	N/A	33,250	32,948
531	1	93.67	93.67	93.67			93.67	93.67	N/A	125,000	117,090
558	1	124.10	124.10	124.10			124.10	124.10	N/A	20,500	25,440
<u>ALL</u>	<u>54</u>	<u>97.32</u>	<u>106.05</u>	<u>98.65</u>	<u>34.79</u>	<u>107.50</u>	<u>18.67</u>	<u>411.50</u>	<u>89.57 to 100.14</u>	<u>418,673</u>	<u>413,011</u>

## **Antelope County 2008 Assessment Actions taken to address the following property classes/subclasses:**

### **Commercial / Industrial**

Antelope County annually conducts a market analysis that included the qualified commercial and industrial sales that occurred from 1 July 2004 to 30 June 2007. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property. The county also completes the pick-up of new construction of commercial and industrial property.

For 2008, the preliminary median is 97.32, the mean is 106.05 and the weighted mean is 98.65 with qualified 54 sales.

For 2008, the county has completed a process of review and update in the following assessor locations; Brunswick, and Royal. This process included a total of 56 parcels and consisted of the following steps:

- 1) Analyze the current statistics for the property type by assessor location.
- 2) Determine the percent of adjustment necessary to comply with the level of value requirements.
- 3) The county then performs an off-site inspection, (drive-by), to verify the property record; quality, condition, all factors that contribute to value and any alterations not documented on the current assessment record card. When it is deemed necessary, (i.e. one or more characteristics of the property differed from the current property record card), the county does an on-site inspection
- 4) All data is entered into the computer system.
- 5) All of the property record cards are updated to reflect the changes.

While the two towns that were updated were not specifically mentioned for update in the 2007 3 Year Plan, the county's market analysis and the preliminary statistics both hinted that the values were lagging.

## 2008 Assessment Survey for Antelope County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor and Deputy
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor and Deputy
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	The actual manual cost tables are from 2004 to 2006, depending on the revaluation cycle. As towns are revalued, they are recosted.
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	The depreciation study dates range from 2004 to 2007 depending when the last revaluation was done. They are the same as the cost dates in each case.
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	In 2001, the county hired Stanard Appraisal to do a study. It is no longer current, and the assessor presently sees only limited value in an income approach since a majority of the commercial properties are owner occupied. The assessor believes that the rental market is not highly organized which would be unlikely to produce stable results in most commercial properties.
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	This process follows the same dates as the cost approach, 2004 to 2007. It is the county's practice to do both at the same time.
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	9
9.	<b>How are these defined?</b>
	The market areas are defined the same as "Assessor Location". They include Brunswick, Clearwater, Elgin, Neligh, Oakdale, Orchard, Royal, Tilden and Rural.

10.	<b>Is “Assessor Location” a usable valuation identity?</b>
	yes
11.	<b>Does the assessor location “suburban” mean something other than rural commercial? (that is, does the “suburban” location have its own market?)</b>
	The county does not recognize an assessor location “suburban” as a market designation. In preparing the assessor locations, the suburban area around Neligh is reported with the urban parcels. Around the other towns, the parcels within the 1 mile distance are reported with the rural parcels.
12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	There is no acknowledged market significance to location “suburban”.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
28			28

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	53	<b>MEDIAN:</b>	<b>98</b>	COV:	65.08	95% Median C.I.:	89.57 to 100.75	(! : Derived)
TOTAL Sales Price:	22,604,850	WGT. MEAN:	99	STD:	69.19	95% Wgt. Mean C.I.:	97.54 to 99.76	
TOTAL Adj.Sales Price:	22,604,850	MEAN:	106	AVG.ABS.DEV:	34.38	95% Mean C.I.:	87.69 to 124.94	
TOTAL Assessed Value:	22,299,695							
AVG. Adj. Sales Price:	426,506	COD:	35.11	MAX Sales Ratio:	411.50			
AVG. Assessed Value:	420,748	PRD:	107.77	MIN Sales Ratio:	18.67			

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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>											
07/01/04 TO 09/30/04	1	100.14	100.14	100.14			100.14	100.14	N/A	40,000	40,055
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	4	99.44	127.29	99.44	28.11	128.01	99.29	211.00	N/A	1,875,750	1,865,157
04/01/05 TO 06/30/05	8	97.30	125.56	99.85	50.51	125.75	62.81	391.83	62.81 to 391.83	667,812	666,814
07/01/05 TO 09/30/05	5	89.57	74.15	103.57	33.86	71.59	18.78	110.60	N/A	67,200	69,601
10/01/05 TO 12/31/05	4	68.06	60.41	72.96	28.76	82.80	18.67	86.86	N/A	19,750	14,410
01/01/06 TO 03/31/06	5	103.33	108.37	97.07	9.53	111.64	96.71	139.93	N/A	489,700	475,375
04/01/06 TO 06/30/06	6	91.91	104.75	82.48	29.22	127.00	57.95	202.00	57.95 to 202.00	16,833	13,884
07/01/06 TO 09/30/06	2	255.22	255.22	99.20	61.23	257.27	98.94	411.50	N/A	2,972,500	2,948,860
10/01/06 TO 12/31/06	5	106.67	127.88	109.25	26.58	117.06	93.41	180.80	N/A	59,000	64,455
01/01/07 TO 03/31/07	9	89.57	89.06	91.36	15.41	97.48	58.82	121.90	63.33 to 101.71	27,372	25,006
04/01/07 TO 06/30/07	4	56.28	71.72	57.21	35.31	125.36	50.22	124.10	N/A	67,125	38,403
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	99.29	124.14	99.61	39.23	124.63	62.81	391.83	75.50 to 108.59	991,192	987,323
07/01/05 TO 06/30/06	20	91.91	89.14	96.67	28.47	92.21	18.67	202.00	73.11 to 103.33	148,225	143,291
07/01/06 TO 06/30/07	20	96.31	111.91	97.69	40.06	114.56	50.22	411.50	82.30 to 106.67	337,742	329,933
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	21	95.44	101.24	99.55	40.82	101.70	18.67	391.83	71.93 to 99.48	631,452	628,609
01/01/06 TO 12/31/06	18	101.41	128.90	98.76	37.98	130.52	57.95	411.50	93.41 to 139.93	488,305	482,231
<u>ALL</u>											
	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BRUNSWICK	1	62.81	62.81	62.81			62.81	62.81	N/A	8,000	5,025
CLEARWATER	3	100.75	99.30	97.73	2.07	101.61	95.44	101.71	N/A	18,833	18,405
ELGIN	12	96.78	90.56	94.30	40.81	96.04	18.67	211.00	53.47 to 106.67	37,791	35,636
NELIGH	17	91.76	119.23	97.12	39.95	122.76	58.82	411.50	83.97 to 121.90	155,529	151,050
OAKDALE	1	63.33	63.33	63.33			63.33	63.33	N/A	600	380
ORCHARD	6	117.35	168.27	110.09	54.52	152.84	93.67	391.83	93.67 to 391.83	116,916	128,718
ROYAL	1	71.93	71.93	71.93			71.93	71.93	N/A	7,500	5,395
RURAL	9	99.25	89.39	98.62	10.38	90.64	50.22	100.82	57.95 to 99.48	2,077,083	2,048,436
TILDEN	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
<u>ALL</u>											
	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748



**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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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	45	93.67	108.46	96.60	41.74	112.28	18.67	411.50	86.86 to 102.06	91,024	87,926
2	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
3	7	99.29	99.48	99.20	0.34	100.28	98.94	100.82	98.94 to 100.82	2,638,107	2,616,953
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

**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	46	99.05	110.94	98.70	32.80	112.40	18.78	411.50	91.76 to 101.71	489,891	483,533
2	7	63.00	75.92	81.80	50.22	92.81	18.67	180.80	18.67 to 180.80	9,978	8,162
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

**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	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748
04											
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	5	99.39	99.32	99.33	1.56	99.99	95.44	101.71	N/A	1,011,300	1,004,481
02-0009	23	96.71	110.40	97.87	32.36	112.80	50.22	411.50	86.86 to 100.82	450,276	440,673
02-0018	12	96.78	90.56	94.30	40.81	96.04	18.67	211.00	53.47 to 106.67	37,791	35,636
02-0049	9	108.59	137.60	99.82	49.61	137.84	57.95	391.83	71.93 to 180.80	743,444	742,132
06-0001											
45-0029											
54-0013											
59-0080	3	73.11	70.39	75.78	21.00	92.89	46.00	92.07	N/A	13,166	9,978
70-0005	1	62.81	62.81	62.81			62.81	62.81	N/A	8,000	5,025
NonValid School											
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	420,748	PRD:	107.77	MIN Sales Ratio:	18.67			

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	8	60.91	73.67	72.85	46.48	101.13	18.67	180.80	18.67 to 180.80	13,981	10,185	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	19	101.71	136.54	102.31	52.71	133.46	18.78	411.50	89.57 to 124.10	23,131	23,665	
1920 TO 1939	8	91.91	86.56	85.11	21.52	101.71	53.47	139.93	53.47 to 139.93	25,125	21,383	
1940 TO 1949	4	109.60	97.83	94.73	16.81	103.27	50.22	121.90	N/A	183,750	174,060	
1950 TO 1959	1	71.93	71.93	71.93			71.93	71.93	N/A	7,500	5,395	
1960 TO 1969	3	86.86	85.34	91.29	6.97	93.49	75.50	93.67	N/A	54,666	49,905	
1970 TO 1979	2	126.59	126.59	97.71	23.60	129.55	96.71	156.46	N/A	1,200,000	1,172,500	
1980 TO 1989												
1990 TO 1994	1	83.97	83.97	83.97			83.97	83.97	N/A	16,000	13,435	
1995 TO 1999	6	99.27	99.25	99.20	0.14	100.06	98.94	99.48	98.94 to 99.48	3,073,333	3,048,617	
2000 TO Present	1	106.67	106.67	106.67			106.67	106.67	N/A	90,000	96,005	
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748	

<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 \$												
1 TO 4999	4	54.67	84.75	88.02	95.88	96.28	18.67	211.00	N/A	2,275	2,002	
5000 TO 9999	10	112.62	173.89	161.26	77.89	107.83	62.81	411.50	71.93 to 391.83	6,200	9,998	
Total \$												
1 TO 9999	14	102.04	148.42	151.88	81.68	97.72	18.67	411.50	62.81 to 211.00	5,078	7,713	
10000 TO 29999	17	89.39	85.83	85.20	20.60	100.74	18.78	139.93	63.00 to 101.71	19,250	16,401	
30000 TO 59999	8	96.69	92.54	93.16	23.32	99.33	53.47	156.46	53.47 to 156.46	37,687	35,109	
60000 TO 99999	2	104.37	104.37	104.83	2.21	99.56	102.06	106.67	N/A	75,000	78,620	
100000 TO 149999	2	93.54	93.54	93.56	0.14	99.98	93.41	93.67	N/A	112,500	105,250	
150000 TO 249999	1	50.22	50.22	50.22			50.22	50.22	N/A	185,000	92,915	
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615	
500000 +	7	99.25	98.89	98.91	0.48	99.97	96.71	99.48	96.71 to 99.48	2,971,428	2,939,160	
ALL	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	420,748	PRD:	107.77	MIN Sales Ratio:	18.67			

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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	4	32.39	36.70	20.82	55.48	176.22	18.67	63.33	N/A	6,525	1,358
5000 TO 9999	10	96.41	108.31	93.17	36.56	116.24	62.81	211.00	63.00 to 180.80	7,500	6,988
Total \$ _____											
1 TO 9999	14	73.72	87.85	74.50	52.41	117.92	18.67	211.00	46.00 to 121.90	7,221	5,379
10000 TO 29999	20	89.57	124.59	93.06	57.09	133.88	53.47	411.50	82.30 to 103.97	20,287	18,879
30000 TO 59999	4	99.04	99.83	99.48	3.17	100.35	95.44	105.80	N/A	38,250	38,051
60000 TO 99999	5	102.06	101.76	85.51	23.42	119.01	50.22	156.46	N/A	95,000	81,230
100000 TO 149999	1	93.67	93.67	93.67			93.67	93.67	N/A	125,000	117,090
250000 TO 499999	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
500000 +	7	99.25	98.89	98.91	0.48	99.97	96.71	99.48	96.71 to 99.48	2,971,428	2,939,160
ALL _____											
	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	73.65	91.82	89.54	56.83	102.54	18.67	202.00	46.00 to 180.80	9,685	8,672
10	1	105.80	105.80	105.80			105.80	105.80	N/A	30,000	31,740
15	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
20	31	95.44	111.62	98.27	42.03	113.58	18.78	411.50	82.30 to 100.14	431,677	424,204
25	3	108.59	105.30	99.13	4.26	106.23	96.71	110.60	N/A	968,333	959,881
30	7	97.93	104.41	99.34	13.30	105.10	89.57	156.46	89.57 to 156.46	881,857	876,078
ALL _____											
	53	97.93	106.32	98.65	35.11	107.77	18.67	411.50	89.57 to 100.75	426,506	420,748

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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)	7	63.00	75.92	81.80	50.22	92.81	18.67	180.80	18.67 to 180.80	9,978	8,162
300	1	89.39	89.39	89.39			89.39	89.39	N/A	16,500	14,750
303	1	50.22	50.22	50.22			50.22	50.22	N/A	185,000	92,915
313	1	96.71	96.71	96.71			96.71	96.71	N/A	2,360,000	2,282,415
325	1	103.97	103.97	103.97			103.97	103.97	N/A	18,000	18,715
326	3	83.97	123.49	93.57	53.79	131.98	75.50	211.00	N/A	10,000	9,356
340	2	121.00	121.00	109.63	15.65	110.36	102.06	139.93	N/A	37,500	41,112
344	10	90.66	129.45	93.19	57.19	138.92	53.47	411.50	73.11 to 202.00	21,200	19,756
346	1	101.71	101.71	101.71			101.71	101.71	N/A	15,500	15,765
351	1	100.75	100.75	100.75			100.75	100.75	N/A	6,000	6,045
353	5	100.14	91.77	90.34	19.31	101.58	59.09	121.90	N/A	22,100	19,966
396	6	99.27	99.25	99.20	0.14	100.06	98.94	99.48	98.94 to 99.48	3,073,333	3,048,617
406	4	94.43	91.02	99.05	36.99	91.89	18.78	156.46	N/A	48,750	48,288
421	2	109.60	109.60	109.58	0.92	100.01	108.59	110.60	N/A	272,500	298,615
442	1	391.83	391.83	391.83			391.83	391.83	N/A	6,000	23,510
456	1	57.95	57.95	57.95			57.95	57.95	N/A	42,000	24,340
528	4	89.47	87.10	99.09	13.71	87.90	62.81	106.67	N/A	33,250	32,948
531	1	93.67	93.67	93.67			93.67	93.67	N/A	125,000	117,090
558	1	124.10	124.10	124.10			124.10	124.10	N/A	20,500	25,440
<u>ALL</u>	<u>53</u>	<u>97.93</u>	<u>106.32</u>	<u>98.65</u>	<u>35.11</u>	<u>107.77</u>	<u>18.67</u>	<u>411.50</u>	<u>89.57 to 100.75</u>	<u>426,506</u>	<u>420,748</u>



## 2008 Correlation Section for Antelope County

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### Commerical Real Property

#### I. Correlation

COMMERCIAL: The purpose of the correlation narrative is to connect the assessment actions reported for the county for each class of property to the measurement of those actions. The actions are evaluated by making a comparison of the changes to the class or subclasses reported between the Preliminary Statistics and the R&O Statistics. There are six tables prepared for each class of property that are used to evaluate the level of value and the quality of the assessment of the class of property.

The comments for the commercial valuation and measurement processes are nearly the same, because they apply equally to the measurement of both property types.

Analysis of Tables II through IV demonstrates that the level of value is within the acceptable range and Table V discusses the impact of outliers on the mean ratio which is not within the acceptable range. The coefficient of dispersion and price related differential are not within the acceptable range; which tends to indicate that the class of property has not been valued uniformly and proportionately. The narrative in Table VI has been prepared to discuss the inference of the statistics, based on the annual intentions documented 3 Year Plan of Assessment, and the detailed Assessment Actions for the property class. Both documents are contained in this report and detail a highly organized, thorough and proactive process of valuation and update in Antelope County. It should be noted that the assessment actions were not driven by the measurement process as the preliminary statistics demonstrated an acceptable median and weighted mean. The changes made were rather driven by the organized and proactive process outlined and followed by the assessor. As a general statement, the measurement of commercial assessment processes is problematic, especially when it is expected to judge the quality of assessment using two statistics prepared from a small sample of very diverse data. The truly important facts are that a logical process has been identified and followed rather than only interpreting the statistical measurement of it. It is the intent of this narrative to describe a very good assessment process that should not be summarized by two subjective statistics that are intended to measure the quality of the work. In summary, there are numerous statistics that have been presented and discussed in the following six tables of the Correlation section of the R&O. There are a total of five that relate to the measurement of the level of value. In Table V, there was a presentation and narrative explanation prepared about the median, weighted mean and mean ratios. In Table III, there was a presentation and narrative discussion of the trended preliminary median. The fifth measure of central tendency was not independently presented or discussed. That measure, the 95% Confidence Interval measured around the median deserves mention. In this class, the confidence interval of 89.57 to 100.75 includes the acceptable range, allowing for the likelihood that the level of value is in the acceptable range. There is no indication among the statistics that the entire class should be adjusted and there is no compelling evidence that any notable subclass within this class should be adjusted. Given the wide diversity of the property uses and the relatively small number of sales representing the commercial class, there are rarely circumstances when the statistical data will clearly support an adjustment to any subclass. Giving due consideration to all of the measures, the median is considered the best indicator of the level of value for this class.

**2008 Correlation Section  
for Antelope County**

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**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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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>2008</b>	<b>99</b>	<b>53</b>	<b>53.54</b>
<b>2007</b>	<b>94</b>	<b>46</b>	<b>48.94</b>
<b>2006</b>	<b>67</b>	<b>41</b>	<b>61.19</b>
<b>2005</b>	<b>53</b>	<b>30</b>	<b>56.6</b>
<b>2004</b>	<b>63</b>	<b>38</b>	<b>60.32</b>
<b>2003</b>	<b>76</b>	<b>47</b>	<b>61.84</b>
<b>2002</b>	<b>89</b>	<b>54</b>	<b>60.67</b>
<b>2001</b>	<b>83</b>	<b>59</b>	<b>71.08</b>

COMMERCIAL: 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 arms' length sales. Nothing in this data or in the assessment actions suggests a pattern of excessive trimming of sales.

**2008 Correlation Section  
for Antelope County**

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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.

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



**2008 Correlation Section  
for Antelope County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>97.32</b>	<b>0.98</b>	<b>98.28</b>	<b>97.93</b>
<b>2007</b>	<b>92.66</b>	<b>24.37</b>	<b>115.24</b>	<b>95.55</b>
<b>2006</b>	<b>75.06</b>	<b>41.77</b>	<b>106.41</b>	<b>95.37</b>
<b>2005</b>	<b>92.96</b>	<b>0.65</b>	<b>93.56</b>	<b>92.96</b>
<b>2004</b>	<b>99.72</b>	<b>-4.61</b>	<b>95.12</b>	<b>100.19</b>
<b>2003</b>	<b>100</b>	<b>-1.14</b>	<b>98.86</b>	<b>100</b>
<b>2002</b>	<b>98.47</b>	<b>-0.14</b>	<b>98.33</b>	<b>98</b>
<b>2001</b>	<b>89</b>	<b>15.25</b>	<b>102.57</b>	<b>99</b>

COMMERCIAL: The relationship between the trended preliminary ratio and the R&O median ratio suggests the valuation process is applied to the sales file and population in a similar manner. This also indicates that the statistics in the R&O can be relied on to measure the level of value for this class of property.

**2008 Correlation Section  
for Antelope County**

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**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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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 Changes

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.

**2008 Correlation Section  
for Antelope County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.01</b>	<b>2008</b>	<b>0.98</b>
<b>64.68</b>	<b>2007</b>	<b>24.37</b>
<b>134.06</b>	<b>2006</b>	<b>41.77</b>
<b>0</b>	<b>2005</b>	<b>0.65</b>
<b>0.43</b>	<b>2004</b>	<b>-4.61</b>
<b>-32</b>	<b>2003</b>	<b>-1</b>
<b>6.08</b>	<b>2002</b>	<b>-0.14</b>
<b>23.88</b>	<b>2001</b>	<b>15.25</b>

COMMERCIAL: 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 change to the sales file was only due to the removal of 1 sale between the preliminary and R&O Statistics. The change to the assessed value was due to the review and update of the towns of Brunswick and Royal. This review did not cause any changes to the two sales in the sales file from these two towns.

## 2008 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section  
for Antelope County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97.93</b>	<b>98.65</b>	<b>106.32</b>

COMMERCIAL: The median ratio and weighted mean ratio are within the acceptable range. The mean is outside the acceptable range. Several outlier ratios of low dollar sales are the influencing factor in the mean calculation. In this class, there are 53 sales with an average selling price of \$426,506, among them are 10 sales with an average selling price of \$6,200, an average assessed value of \$9,998 and a mean ratio of 173.89%. The impact on the overall mean is significant since that is nearly 19% of the qualified sales in this class are low dollar. The median is the measure of central tendency to be least influenced by these outliers, and in this subclass, the most reliable indicator of the level of value.

**2008 Correlation Section  
for Antelope County**

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**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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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>35.11</b>	<b>107.77</b>
<b>Difference</b>	<b>15.11</b>	<b>4.77</b>

COMMERCIAL: In this class of property, both the coefficient of dispersion and price related differential are outside the acceptable range. The interpretation of high COD’s and PRD’s that this class of property has not been valued uniformly and proportionately. Before making such a blanket statement about the assessment uniformity of the overall county, certain demographics should be mentioned. First, the commercial property is represented by sales in extremely diverse locations, the Neligh, and Tilden “Assessor Locations” have populations exceeding 1,000, and then there were sales from each of the 6 villages with populations ranging from 750 to 75, and the Rural “Assessor Locations” with 9 sales exists throughout the county. Among the 53 commercial sales, there were 18 different occupancy codes listed, each with the potential to be operating in a different economic environment. The commercial sales file contains 53 sales with an average adjusted selling price of \$426,504, but also contains 31 sales under \$30,000, among them 17 sales with an average selling price of \$19,250 and 14

**2008 Correlation Section  
for Antelope County**

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sales under \$10,000 with an average selling price of \$5,078. With all of these variables, the commercial class is far too small to make either realistic adjustments or profound statements about the quality of assessment. It is difficult to manage the quality statistics in databases with these characteristics. Some may be tempted to trim unwieldy sales or selectively revalue sold properties, but Antelope County does neither. It might be said that there is typically very little organized market structure that is common to all of the small villages and all of these variables. There is little chance that The COD and the PRD tell much about the actual quality of assessment.

**2008 Correlation Section  
for Antelope County**

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**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>54</b>	<b>53</b>	<b>-1</b>
<b>Median</b>	<b>97.32</b>	<b>97.93</b>	<b>0.61</b>
<b>Wgt. Mean</b>	<b>98.65</b>	<b>98.65</b>	<b>0</b>
<b>Mean</b>	<b>106.05</b>	<b>106.32</b>	<b>0.27</b>
<b>COD</b>	<b>34.79</b>	<b>35.11</b>	<b>0.32</b>
<b>PRD</b>	<b>107.50</b>	<b>107.77</b>	<b>0.27</b>
<b>Min Sales Ratio</b>	<b>18.67</b>	<b>18.67</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>411.50</b>	<b>411.50</b>	<b>0</b>

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. The difference in the number of qualified sales is a result of changes made to the sold property after the date of the sale that were deemed to have a substantial impact on the assessed value. Any such sales were removed from the qualified sales roster.





**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	104	<b>MEDIAN:</b>	<b>65</b>	COV:	32.39	95% Median C.I.:	58.12 to 70.35	(! : Derived)
(AglLand) TOTAL Sales Price:	19,709,840	WGT. MEAN:	62	STD:	21.34	95% Wgt. Mean C.I.:	57.69 to 66.65	(! : land+NAT=0)
(AglLand) TOTAL Adj.Sales Price:	19,872,740	MEAN:	66	AVG.ABS.DEV:	16.19	95% Mean C.I.:	61.78 to 69.98	
(AglLand) TOTAL Assessed Value:	12,355,160							
AVG. Adj. Sales Price:	191,084	COD:	24.77	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	118,799	PRD:	105.97	MIN Sales Ratio:	27.88			

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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>											
07/01/04 TO 09/30/04	5	68.93	66.84	68.17	6.55	98.05	58.12	73.51	N/A	373,706	254,756
10/01/04 TO 12/31/04	5	83.95	89.37	108.22	35.85	82.58	39.44	161.90	N/A	125,501	135,822
01/01/05 TO 03/31/05	7	67.11	65.20	67.74	12.33	96.25	53.63	80.74	53.63 to 80.74	148,687	100,714
04/01/05 TO 06/30/05	8	75.29	80.96	71.58	17.47	113.11	62.81	111.25	62.81 to 111.25	157,000	112,382
07/01/05 TO 09/30/05	8	71.08	68.62	66.38	19.54	103.37	33.55	107.99	33.55 to 107.99	161,308	107,076
10/01/05 TO 12/31/05	7	72.71	73.91	77.88	8.34	94.90	55.94	82.59	55.94 to 82.59	135,662	105,656
01/01/06 TO 03/31/06	7	58.76	63.18	59.18	22.18	106.75	42.91	106.63	42.91 to 106.63	107,784	63,789
04/01/06 TO 06/30/06	4	84.33	78.54	82.67	14.68	95.00	54.29	91.20	N/A	101,854	84,202
07/01/06 TO 09/30/06	13	63.98	64.75	57.55	24.91	112.50	39.61	91.20	46.33 to 87.30	160,126	92,159
10/01/06 TO 12/31/06	11	57.98	62.61	62.22	27.45	100.62	35.76	107.34	40.31 to 95.34	186,439	116,002
01/01/07 TO 03/31/07	20	56.31	55.20	53.89	24.24	102.44	31.16	100.83	40.60 to 65.12	282,772	152,379
04/01/07 TO 06/30/07	9	51.06	56.59	47.46	32.01	119.24	27.88	106.88	40.99 to 68.46	209,993	99,664
<u>Study Years</u>											
07/01/04 TO 06/30/05	25	70.42	75.40	74.21	20.71	101.60	39.44	161.90	64.34 to 77.83	191,714	142,278
07/01/05 TO 06/30/06	26	72.10	70.10	69.95	18.65	100.23	33.55	107.99	58.76 to 78.03	130,846	91,520
07/01/06 TO 06/30/07	53	57.63	59.32	54.96	26.76	107.92	27.88	107.34	48.20 to 65.12	220,337	121,106
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	30	72.58	72.35	70.54	15.26	102.56	33.55	111.25	68.65 to 77.01	151,230	106,675
01/01/06 TO 12/31/06	35	59.43	65.34	61.53	27.25	106.19	35.76	107.34	53.31 to 75.21	151,268	93,069
<u>ALL</u>											
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	104	<b>MEDIAN:</b>	<b>65</b>	COV:	32.39	95% Median C.I.:	58.12 to 70.35	(! : Derived)
(AgLand) TOTAL Sales Price:	19,709,840	WGT. MEAN:	62	STD:	21.34	95% Wgt. Mean C.I.:	57.69 to 66.65	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,872,740	MEAN:	66	AVG.ABS.DEV:	16.19	95% Mean C.I.:	61.78 to 69.98	
(AgLand) TOTAL Assessed Value:	12,355,160							
AVG. Adj. Sales Price:	191,084	COD:	24.77	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	118,799	PRD:	105.97	MIN Sales Ratio:	27.88			

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GEO CODE / TOWNSHIP #	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)		1	59.18	59.18	59.18			59.18	59.18	N/A	69,600	41,190
0935		9	77.01	80.06	77.64	28.59	103.12	27.88	161.90	57.63 to 100.79	114,034	88,532
0937		4	60.67	63.00	69.09	13.72	91.17	49.91	80.74	N/A	120,344	83,150
0939		2	64.19	64.19	64.24	9.71	99.91	57.95	70.42	N/A	348,332	223,767
0941		6	57.33	58.77	63.73	37.26	92.22	33.55	90.62	33.55 to 90.62	96,496	61,495
1003		4	63.60	67.02	65.09	10.92	102.97	56.93	83.95	N/A	444,127	289,062
1005		1	74.21	74.21	74.21			74.21	74.21	N/A	207,500	153,990
1007		6	47.93	53.38	53.27	20.66	100.22	40.31	75.21	40.31 to 75.21	148,299	78,995
1009		5	76.77	65.56	73.30	22.19	89.45	39.44	91.20	N/A	178,612	130,915
1211		3	68.94	72.69	75.17	5.90	96.70	68.46	80.66	N/A	154,755	116,330
1213		4	75.62	78.71	74.48	9.66	105.69	68.83	94.78	N/A	87,250	64,980
1215		4	60.79	61.27	59.00	10.47	103.86	51.06	72.46	N/A	232,903	137,401
1217		5	54.08	63.51	55.38	23.92	114.69	45.77	106.88	N/A	54,306	30,073
1279		6	65.41	61.11	58.86	18.13	103.83	33.95	73.51	33.95 to 73.51	260,621	153,406
1281		2	68.73	68.73	69.82	2.36	98.44	67.11	70.35	N/A	299,000	208,760
1283		2	96.60	96.60	90.10	10.38	107.22	86.58	106.63	N/A	97,000	87,395
1285		4	41.72	56.08	50.17	49.41	111.80	32.91	107.99	N/A	284,655	142,802
1487		1	48.79	48.79	48.79			48.79	48.79	N/A	148,000	72,205
1489		2	56.18	56.18	47.37	29.49	118.59	39.61	72.74	N/A	256,075	121,300
1491		3	71.36	82.32	69.48	21.91	118.47	64.34	111.25	N/A	192,666	133,868
1493		5	47.77	57.86	57.00	41.03	101.50	31.16	100.83	N/A	196,966	112,272
1559		6	63.21	66.09	55.65	24.80	118.77	43.23	89.36	43.23 to 89.36	241,006	134,114
1561		7	68.30	69.07	68.50	17.11	100.83	48.20	95.34	48.20 to 95.34	164,857	112,926
1563		5	65.58	71.00	69.29	18.78	102.47	55.94	107.34	N/A	231,999	160,742
1565		7	53.31	56.97	48.87	24.66	116.57	39.72	91.20	39.72 to 91.20	251,309	122,827
ALL		104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

AREA (MARKET)	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1		32	66.79	66.50	65.94	18.11	100.85	40.31	106.88	57.20 to 73.98	218,316	143,967
2		17	53.31	61.56	51.50	36.43	119.53	32.91	111.25	39.72 to 86.58	230,937	118,935
3		27	68.16	68.61	61.99	21.64	110.68	33.95	107.34	57.63 to 72.71	201,253	124,750
4		24	68.59	67.27	69.79	27.87	96.38	27.88	161.90	49.91 to 77.83	113,127	78,953
5		4	53.86	52.56	57.06	30.97	92.12	31.16	71.36	N/A	202,940	115,790
ALL		104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	104	<b>MEDIAN:</b>	<b>65</b>	COV:	32.39	95% Median C.I.:	58.12 to 70.35	(!: Derived)
(AgLand) TOTAL Sales Price:	19,709,840	WGT. MEAN:	62	STD:	21.34	95% Wgt. Mean C.I.:	57.69 to 66.65	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,872,740	MEAN:	66	AVG.ABS.DEV:	16.19	95% Mean C.I.:	61.78 to 69.98	
(AgLand) TOTAL Assessed Value:	12,355,160							
AVG. Adj. Sales Price:	191,084	COD:	24.77	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	118,799	PRD:	105.97	MIN Sales Ratio:	27.88			

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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	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799
ALL											
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**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	9	68.16	62.34	59.46	14.20	104.84	43.23	78.03	46.33 to 72.46	148,967	88,571
DRY-N/A	22	54.35	59.54	55.76	32.46	106.77	31.16	107.99	43.49 to 75.21	167,426	93,359
GRASS	26	65.28	68.50	63.70	24.00	107.53	33.55	111.25	55.69 to 77.01	72,266	46,037
GRASS-N/A	13	59.18	56.64	48.06	26.54	117.86	27.88	94.78	39.44 to 70.41	174,761	83,988
IRRGTD	3	87.30	80.75	70.69	9.08	114.23	65.58	89.36	N/A	190,733	134,826
IRRGTD-N/A	31	70.42	71.65	67.26	21.40	106.52	39.61	161.90	62.81 to 74.21	326,633	219,703
ALL											
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**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	19	58.12	58.22	58.40	20.14	99.69	35.76	78.03	45.77 to 68.94	132,343	77,293
DRY-N/A	12	54.91	63.72	55.09	42.17	115.67	31.16	107.99	38.03 to 91.20	209,131	115,206
GRASS	33	61.90	66.04	56.70	27.22	116.48	27.88	111.25	54.29 to 73.28	99,095	56,188
GRASS-N/A	6	60.02	56.32	49.35	16.15	114.11	32.91	70.41	32.91 to 70.41	146,776	72,434
IRRGTD	27	68.93	67.77	63.85	18.99	106.14	39.61	107.34	57.95 to 76.90	331,009	211,334
IRRGTD-N/A	7	74.21	90.52	85.73	28.36	105.59	64.34	161.90	64.34 to 161.90	251,510	215,608
ALL											
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**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	31	58.12	60.35	56.75	27.77	106.35	31.16	107.99	45.77 to 68.94	162,067	91,969
GRASS	39	60.86	64.55	55.14	25.92	117.06	27.88	111.25	54.29 to 72.71	106,431	58,687
IRRGTD	33	70.42	72.48	67.31	21.81	107.69	39.61	161.90	63.22 to 76.90	312,964	210,643
IRRGTD-N/A	1	71.36	71.36	71.36			71.36	71.36	N/A	370,000	264,035
ALL											
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	104	<b>MEDIAN:</b>	<b>65</b>	COV:	32.39	95% Median C.I.:	58.12 to 70.35	(! : Derived)
(AgLand) TOTAL Sales Price:	19,709,840	WGT. MEAN:	62	STD:	21.34	95% Wgt. Mean C.I.:	57.69 to 66.65	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,872,740	MEAN:	66	AVG.ABS.DEV:	16.19	95% Mean C.I.:	61.78 to 69.98	
(AgLand) TOTAL Assessed Value:	12,355,160							
AVG. Adj. Sales Price:	191,084	COD:	24.77	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	118,799	PRD:	105.97	MIN Sales Ratio:	27.88			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
02-0006	8	58.86	64.69	56.57	39.76	114.34	32.91	107.99	32.91 to 107.99	211,360	119,574	
02-0009	18	65.82	66.98	61.75	19.46	108.47	33.95	106.88	57.20 to 72.46	202,307	124,928	
02-0018	29	67.11	68.09	59.91	22.50	113.66	39.61	111.25	55.94 to 73.28	201,094	120,467	
02-0049	23	61.90	66.18	65.47	29.95	101.08	27.88	161.90	49.53 to 76.77	111,846	73,228	
06-0001												
45-0029	2	72.68	72.68	75.83	5.81	95.85	68.46	76.90	N/A	314,765	238,677	
54-0013	2	79.38	79.38	80.49	1.71	98.63	78.03	80.74	N/A	131,379	105,742	
59-0080	11	57.76	60.45	60.79	26.79	99.44	31.16	100.83	40.60 to 73.51	233,039	141,654	
70-0005	11	63.22	60.24	64.36	24.39	93.60	33.55	90.62	35.76 to 83.95	243,669	156,818	
NonValid School												
ALL	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	77.25	77.25	77.25			77.25	77.25	N/A	6,000	4,635	
10.01 TO 30.00	4	73.28	77.97	76.57	30.48	101.83	54.08	111.25	N/A	28,299	21,670	
30.01 TO 50.00	12	56.79	62.99	58.57	34.96	107.55	31.16	106.88	39.44 to 87.30	50,991	29,866	
50.01 TO 100.00	32	68.38	66.12	61.78	22.13	107.03	33.55	107.34	49.91 to 71.75	113,789	70,301	
100.01 TO 180.00	43	61.90	62.55	59.06	20.70	105.90	32.91	91.20	56.93 to 68.93	258,495	152,676	
180.01 TO 330.00	11	71.36	74.56	69.89	30.36	106.68	27.88	161.90	39.72 to 107.99	376,994	263,492	
330.01 TO 650.00	1	80.74	80.74	80.74			80.74	80.74	N/A	238,140	192,275	
ALL	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	104	<b>MEDIAN:</b>	<b>65</b>	COV:	32.39	95% Median C.I.:	58.12 to 70.35	(! : Derived)
(AgLand) TOTAL Sales Price:	19,709,840	WGT. MEAN:	62	STD:	21.34	95% Wgt. Mean C.I.:	57.69 to 66.65	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,872,740	MEAN:	66	AVG.ABS.DEV:	16.19	95% Mean C.I.:	61.78 to 69.98	
(AgLand) TOTAL Assessed Value:	12,355,160							
AVG. Adj. Sales Price:	191,084	COD:	24.77	MAX Sales Ratio:	161.90			
AVG. Assessed Value:	118,799	PRD:	105.97	MIN Sales Ratio:	27.88			

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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	2	94.25	94.25	96.68	18.04	97.49	77.25	111.25	N/A	7,000	6,767	
Total \$ _____												
1 TO 9999	2	94.25	94.25	96.68	18.04	97.49	77.25	111.25	N/A	7,000	6,767	
10000 TO 29999	5	78.03	78.19	78.58	23.17	99.51	54.08	106.88	N/A	24,163	18,987	
30000 TO 59999	14	69.62	69.96	68.95	21.45	101.45	39.44	106.63	53.63 to 89.36	48,479	33,428	
60000 TO 99999	18	64.51	66.05	66.89	24.41	98.75	31.16	100.83	54.29 to 80.31	82,336	55,074	
100000 TO 149999	16	60.41	62.16	62.42	25.67	99.58	33.55	107.34	46.33 to 72.71	126,972	79,262	
150000 TO 249999	19	68.30	71.89	71.41	26.73	100.68	43.23	161.90	51.06 to 80.74	199,575	142,513	
250000 TO 499999	25	57.95	56.33	55.20	24.20	102.05	27.88	83.95	40.99 to 68.16	358,084	197,654	
500000 +	5	70.35	67.00	66.75	10.28	100.37	50.26	76.90	N/A	560,306	374,010	
ALL _____												
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799	

<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	77.25	77.25	77.25			77.25	77.25	N/A	6,000	4,635	
5000 TO 9999	1	111.25	111.25	111.25			111.25	111.25	N/A	8,000	8,900	
Total \$ _____												
1 TO 9999	2	94.25	94.25	96.68	18.04	97.49	77.25	111.25	N/A	7,000	6,767	
10000 TO 29999	12	55.01	59.71	53.27	30.69	112.09	31.16	106.88	39.44 to 78.03	39,849	21,229	
30000 TO 59999	22	60.67	64.24	58.99	23.29	108.91	33.55	106.63	49.91 to 72.46	75,690	44,646	
60000 TO 99999	19	68.94	67.57	61.63	21.79	109.63	32.91	100.83	48.79 to 80.31	127,376	78,500	
100000 TO 149999	21	60.86	61.91	55.49	28.10	111.57	27.88	107.34	43.80 to 73.28	224,760	124,718	
150000 TO 249999	19	68.16	66.24	62.79	19.82	105.49	39.61	107.99	57.76 to 80.66	328,247	206,096	
250000 TO 499999	9	70.35	76.75	70.95	23.20	108.18	50.26	161.90	56.93 to 76.90	482,058	342,022	
ALL _____												
	104	65.35	65.88	62.17	24.77	105.97	27.88	161.90	58.12 to 70.35	191,084	118,799	

## **Antelope County 2008 Assessment Actions taken to address the following property classes/subclasses:**

### **Agricultural**

Antelope County annually conducts a market analysis that includes the qualified unimproved agricultural sales that occurred from 1 July 2004 to 30 June 2007.

The county has five market areas delineated by the soils and topography that define different market influences. The assessor annually conducts a complete study of each market area. From those studies, the uses and land classes are adjusted as needed within each market area.

For 2008, the overall preliminary median for the agricultural land class of real property is 65.35, the mean is 65.88 and the weighted mean is 62.17 with 104 qualified unimproved sales. The changes that were necessary to move the median ratio into the acceptable range varied from market area to market area and from major use to major use, but were generally significant.

The county focused their changes to each of the 5 market areas and summarized them as follows:

**Area 1;** moderate adjustments were applied across all subclasses, moving the preliminary median from approximately 67% to a projected median of about 72%.

**Area 2;** significant changes were made and applied primarily to the irrigated and dry subclasses, the grass was changed less as the soils in area 2 are typical of the sand hills. Their actions moved the preliminary median from approximately 53% to a projected median of about 72%.

**Area 3;** received minor increases that were applied across most subclasses, moving the preliminary median from approximately 68% to a projected median of about 71%.

**Area 4;** this is an area of poorer soils and relatively high cost irrigation when available. There was a large increase in 2007 and for 2008 still need minor increases that were applied across most subclasses, moving the preliminary median from approximately 69% to a projected median of about 72%.

**Area 5;** is an area that follows the Elkhorn River. The irrigated and dry crop values were adjusted sharply and grass values more moderately for 2008. This action moved the preliminary median from approximately 54% to a projected median of about 70%.

## 2008 Assessment Survey for Antelope County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor and Deputy
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor and Deputy
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	yes
a.	<b>How is agricultural land defined in this county?</b>
	Regardless of size, the parcel must be used predominantly for agriculture.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	N/A
6.	<b>What is the date of the soil survey currently used?</b>
	1978
7.	<b>What date was the last countywide land use study completed?</b>
	2007
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	The county uses aerial photos from FSA and GIS maps as well as information from the Department of Natural resources website. Physical inspections are ongoing and conducted when taxpayers report changes and when land use changes are noticed during pick-up work or observed at other times throughout the year.
b.	<b>By whom? The Deputy Assessor</b>
	The Deputy Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	100%



8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	5
9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	The market areas are defined by topography and groupings of similar soil characteristics. They are delineated along section lines. There was no change in the areas for 2008.
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	no

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other *</b>	<b>Total</b>
90		250*	340

\*In 2008, there were about 250 land use change requests initiated by property owners.

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>72</b>	COV:	26.05	95% Median C.I.:	69.55 to 75.49	(! : Derived)
(AgLand) TOTAL Sales Price:	19,534,055	WGT. MEAN:	72	STD:	20.00	95% Wgt. Mean C.I.:	67.95 to 76.29	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,696,955	MEAN:	77	AVG.ABS.DEV:	14.64	95% Mean C.I.:	72.90 to 80.62	
(AgLand) TOTAL Assessed Value:	14,205,750							
AVG. Adj. Sales Price:	191,232	COD:	20.26	MAX Sales Ratio:	149.47			
AVG. Assessed Value:	137,919	PRD:	106.43	MIN Sales Ratio:	41.76			

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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>											
07/01/04 TO 09/30/04	5	65.58	70.88	73.00	8.36	97.09	65.24	89.13	N/A	373,618	272,757
10/01/04 TO 12/31/04	5	87.38	99.96	106.47	35.74	93.88	44.60	149.47	N/A	125,501	133,626
01/01/05 TO 03/31/05	7	69.38	71.82	72.18	9.14	99.50	57.82	93.84	57.82 to 93.84	148,687	107,322
04/01/05 TO 06/30/05	8	97.28	94.41	91.44	18.47	103.24	60.70	125.33	60.70 to 125.33	157,000	143,566
07/01/05 TO 09/30/05	7	74.50	78.14	75.97	18.02	102.86	48.84	98.90	48.84 to 98.90	157,812	119,883
10/01/05 TO 12/31/05	7	76.93	79.87	79.54	7.78	100.42	69.19	90.80	69.19 to 90.80	135,600	107,860
01/01/06 TO 03/31/06	7	70.33	73.49	67.58	13.59	108.74	57.80	107.16	57.80 to 107.16	107,784	72,841
04/01/06 TO 06/30/06	4	75.78	76.54	82.58	26.05	92.68	41.76	112.83	N/A	101,854	84,112
07/01/06 TO 09/30/06	13	85.90	81.93	71.00	16.09	115.38	56.97	120.71	62.50 to 94.17	160,149	113,712
10/01/06 TO 12/31/06	11	63.38	72.24	68.17	23.42	105.97	55.30	114.03	55.57 to 104.26	186,506	127,132
01/01/07 TO 03/31/07	20	70.87	67.28	65.26	12.75	103.09	43.14	97.39	61.75 to 72.70	282,747	184,529
04/01/07 TO 06/30/07	9	72.98	73.60	66.63	16.63	110.45	51.90	111.82	53.64 to 81.60	211,143	140,686
<u>Study Years</u>											
07/01/04 TO 06/30/05	25	75.49	84.49	82.04	26.51	102.98	44.60	149.47	68.03 to 93.84	191,696	157,268
07/01/05 TO 06/30/06	25	75.48	77.07	75.89	15.67	101.55	41.76	112.83	70.33 to 80.54	128,631	97,622
07/01/06 TO 06/30/07	53	71.26	72.97	67.02	18.32	108.89	43.14	120.71	63.78 to 74.43	220,542	147,801
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	29	75.49	81.52	80.31	18.46	101.51	48.84	125.33	69.38 to 91.82	150,024	120,482
01/01/06 TO 12/31/06	35	71.83	76.58	70.31	21.78	108.92	41.76	120.71	63.38 to 85.90	151,297	106,373
<u>ALL</u>											
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>72</b>	COV:	26.05	95% Median C.I.:	69.55 to 75.49	(!: Derived)
(AgLand) TOTAL Sales Price:	19,534,055	WGT. MEAN:	72	STD:	20.00	95% Wgt. Mean C.I.:	67.95 to 76.29	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,696,955	MEAN:	77	AVG.ABS.DEV:	14.64	95% Mean C.I.:	72.90 to 80.62	
(AgLand) TOTAL Assessed Value:	14,205,750							
AVG. Adj. Sales Price:	191,232	COD:	20.26	MAX Sales Ratio:	149.47			
AVG. Assessed Value:	137,919	PRD:	106.43	MIN Sales Ratio:	41.76			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	79.85	79.85	79.85			79.85	79.85	N/A	81,050	64,720
0935	9	90.80	93.58	90.27	20.94	103.67	53.64	149.47	63.55 to 121.05	113,875	102,790
0937	4	70.84	73.33	80.40	13.74	91.21	57.80	93.84	N/A	120,344	96,752
0939	2	61.70	61.70	61.73	6.29	99.95	57.82	65.58	N/A	348,222	214,952
0941	6	68.87	67.62	67.37	11.97	100.37	48.84	79.72	48.84 to 79.72	96,496	65,013
1003	4	64.86	67.67	65.77	10.35	102.89	57.43	83.53	N/A	444,127	292,097
1005	1	75.49	75.49	75.49			75.49	75.49	N/A	207,500	156,635
1007	6	75.82	75.29	73.94	16.90	101.83	57.46	92.01	57.46 to 92.01	148,262	109,620
1009	5	77.79	85.78	83.57	29.81	102.64	44.60	120.71	N/A	178,818	149,441
1211	3	76.93	77.68	77.03	3.08	100.83	74.50	81.60	N/A	154,681	119,158
1213	4	84.30	93.11	77.44	25.36	120.24	69.04	134.80	N/A	87,250	67,566
1215	4	62.77	69.24	63.56	12.75	108.93	60.70	90.70	N/A	232,903	148,031
1217	5	69.55	76.01	66.83	17.58	113.73	55.30	111.82	N/A	54,306	36,295
1279	6	72.23	68.99	69.44	15.28	99.35	43.14	89.13	43.14 to 89.13	260,548	180,933
1281	2	70.02	70.02	71.36	2.84	98.12	68.03	72.01	N/A	299,000	213,365
1283	2	101.21	101.21	97.35	5.88	103.97	95.26	107.16	N/A	97,000	94,427
1285	3	69.40	62.68	63.35	13.58	98.94	45.18	73.45	N/A	317,286	200,993
1487	1	62.50	62.50	62.50			62.50	62.50	N/A	148,000	92,495
1489	2	78.13	78.13	66.89	27.09	116.82	56.97	99.30	N/A	256,075	171,282
1491	3	103.81	97.79	103.89	19.62	94.13	64.23	125.33	N/A	192,666	200,165
1493	5	71.37	70.74	66.86	15.58	105.80	47.89	97.39	N/A	196,966	131,689
1559	6	62.11	68.96	58.10	24.53	118.69	51.90	96.39	51.90 to 96.39	241,006	140,035
1561	7	80.54	79.34	77.14	13.00	102.84	59.03	104.26	59.03 to 104.26	164,900	127,207
1563	5	69.19	76.97	73.70	18.64	104.44	56.61	114.03	N/A	231,999	170,983
1565	7	72.70	72.64	73.52	13.77	98.80	41.76	92.52	41.76 to 92.52	251,414	184,840
ALL	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	74.22	77.19	71.98	17.44	107.23	55.30	134.80	65.24 to 81.72	218,349	157,172
2	16	71.72	73.66	70.08	18.85	105.10	41.76	103.81	62.50 to 92.52	233,744	163,819
3	27	70.47	73.95	66.57	20.21	111.10	43.14	114.03	61.75 to 81.21	201,248	133,964
4	24	74.52	80.21	79.37	23.79	101.06	44.60	149.47	65.58 to 90.80	113,517	90,093
5	4	71.47	84.07	95.58	20.11	87.96	68.03	125.33	N/A	202,940	193,962
ALL	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>72</b>	COV:	26.05	95% Median C.I.:	69.55 to 75.49	(!: Derived)
(AgLand) TOTAL Sales Price:	19,534,055	WGT. MEAN:	72	STD:	20.00	95% Wgt. Mean C.I.:	67.95 to 76.29	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,696,955	MEAN:	77	AVG.ABS.DEV:	14.64	95% Mean C.I.:	72.90 to 80.62	
(AgLand) TOTAL Assessed Value:	14,205,750							
AVG. Adj. Sales Price:	191,232	COD:	20.26	MAX Sales Ratio:	149.47			
AVG. Assessed Value:	137,919	PRD:	106.43	MIN Sales Ratio:	41.76			

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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	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919
ALL											
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**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	9	74.50	73.80	71.20	12.58	103.65	51.90	90.70	59.03 to 88.58	149,024	106,107
DRY-N/A	21	72.98	77.15	70.58	18.92	109.31	43.14	120.71	63.78 to 85.90	166,488	117,505
GRASS	26	71.31	77.41	73.34	20.46	105.55	41.76	121.05	69.04 to 90.80	72,245	52,981
GRASS-N/A	13	70.47	73.83	66.07	26.81	111.75	44.60	134.80	47.89 to 93.84	175,574	115,995
IRRGTD	3	87.56	84.31	74.05	10.43	113.85	68.98	96.39	N/A	190,733	141,243
IRRGTD-N/A	31	72.01	77.31	73.81	20.65	104.75	53.70	149.47	65.24 to 79.72	326,659	241,095
ALL											
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**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	19	74.50	74.61	73.24	12.29	101.87	51.90	92.01	68.98 to 81.72	132,346	96,934
DRY-N/A	11	71.56	78.80	68.05	25.28	115.79	43.14	120.71	60.04 to 112.83	211,171	143,712
GRASS	33	70.33	77.05	71.78	22.50	107.34	41.76	134.80	68.65 to 85.57	99,052	71,103
GRASS-N/A	6	75.16	71.61	60.42	22.75	118.51	45.18	98.90	45.18 to 98.90	148,685	89,842
IRRGTD	27	70.74	73.55	69.67	17.08	105.57	53.70	114.03	64.49 to 80.54	331,039	230,650
IRRGTD-N/A	7	79.72	94.81	94.86	28.75	99.94	64.23	149.47	64.23 to 149.47	251,510	238,592
ALL											
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**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	30	73.22	76.15	70.75	17.11	107.63	43.14	120.71	69.40 to 81.60	161,249	114,086
GRASS	39	70.47	76.22	69.35	22.74	109.90	41.76	134.80	68.65 to 85.57	106,688	73,986
IRRGTD	33	72.01	76.49	71.97	18.96	106.28	53.70	149.47	65.47 to 79.72	312,988	225,271
IRRGTD-N/A	1	125.33	125.33	125.33			125.33	125.33	N/A	370,000	463,730
ALL											
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>72</b>	COV:	26.05	95% Median C.I.:	69.55 to 75.49	(! : Derived)
(AgLand) TOTAL Sales Price:	19,534,055	WGT. MEAN:	72	STD:	20.00	95% Wgt. Mean C.I.:	67.95 to 76.29	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,696,955	MEAN:	77	AVG.ABS.DEV:	14.64	95% Mean C.I.:	72.90 to 80.62	
(AgLand) TOTAL Assessed Value:	14,205,750							
AVG. Adj. Sales Price:	191,232	COD:	20.26	MAX Sales Ratio:	149.47			
AVG. Assessed Value:	137,919	PRD:	106.43	MIN Sales Ratio:	41.76			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
02-0006	7	73.45	76.68	67.47	21.23	113.66	45.18	134.80	45.18 to 134.80	214,843	144,947
02-0009	18	69.47	76.63	70.45	20.71	108.78	43.14	125.33	63.78 to 90.70	202,271	142,493
02-0018	29	72.70	77.33	72.29	18.50	106.96	41.76	114.03	68.98 to 87.56	201,130	145,407
02-0049	23	81.72	83.67	82.49	23.39	101.43	44.60	149.47	69.39 to 91.82	112,253	92,594
06-0001											
45-0029	2	79.69	79.69	78.27	2.39	101.82	77.79	81.60	N/A	315,500	246,952
54-0013	2	82.84	82.84	91.78	13.29	90.25	71.83	93.84	N/A	131,379	120,582
59-0080	11	71.37	69.36	69.00	16.11	100.53	47.89	97.39	51.90 to 89.13	233,039	160,794
70-0005	11	65.24	66.85	66.26	12.72	100.90	48.84	83.53	55.30 to 79.72	243,669	161,450
NonValid School											
ALL	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**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	94.17	94.17	94.17			94.17	94.17	N/A	6,000	5,650
10.01 TO 30.00	4	85.19	85.94	86.47	16.62	99.39	69.55	103.81	N/A	28,299	24,470
30.01 TO 50.00	12	71.69	80.18	76.01	21.32	105.48	44.60	134.80	69.19 to 90.70	50,991	38,758
50.01 TO 100.00	32	77.67	79.97	75.12	21.02	106.46	48.84	121.05	68.65 to 88.58	114,149	85,746
100.01 TO 180.00	43	68.98	69.44	66.51	15.58	104.41	41.76	112.83	63.78 to 74.43	258,428	171,883
180.01 TO 330.00	10	75.25	86.74	82.75	26.72	104.83	53.64	149.47	64.49 to 125.33	396,252	327,879
330.01 TO 650.00	1	93.84	93.84	93.84			93.84	93.84	N/A	238,140	223,480
ALL	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>72</b>	COV:	26.05	95% Median C.I.:	69.55 to 75.49	(!: Derived)
(AgLand) TOTAL Sales Price:	19,534,055	WGT. MEAN:	72	STD:	20.00	95% Wgt. Mean C.I.:	67.95 to 76.29	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	19,696,955	MEAN:	77	AVG.ABS.DEV:	14.64	95% Mean C.I.:	72.90 to 80.62	
(AgLand) TOTAL Assessed Value:	14,205,750							
AVG. Adj. Sales Price:	191,232	COD:	20.26	MAX Sales Ratio:	149.47			
AVG. Assessed Value:	137,919	PRD:	106.43	MIN Sales Ratio:	41.76			

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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	2	98.99	98.99	99.68	4.87	99.31	94.17	103.81	N/A	7,000	6,977	
Total \$ _____												
1 TO 9999	2	98.99	98.99	99.68	4.87	99.31	94.17	103.81	N/A	7,000	6,977	
10000 TO 29999	5	74.00	92.40	91.53	28.44	100.95	69.55	134.80	N/A	24,163	22,118	
30000 TO 59999	14	86.47	85.69	85.20	20.23	100.57	44.60	121.05	69.04 to 107.16	48,464	41,293	
60000 TO 99999	18	72.63	76.46	76.83	15.91	99.52	41.76	104.26	68.65 to 87.56	82,970	63,746	
100000 TO 149999	16	74.99	77.50	77.68	19.91	99.77	48.84	114.03	61.75 to 92.01	126,958	98,619	
150000 TO 249999	18	69.72	75.94	75.61	23.12	100.44	47.89	149.47	60.04 to 90.58	200,402	151,518	
250000 TO 499999	25	68.98	68.26	67.66	15.10	100.88	43.14	125.33	60.70 to 73.45	357,944	242,193	
500000 +	5	72.01	71.42	71.20	13.53	100.32	53.70	89.13	N/A	560,600	399,121	
ALL												
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919	

<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 \$ _____												
5000 TO 9999	2	98.99	98.99	99.68	4.87	99.31	94.17	103.81	N/A	7,000	6,977	
Total \$ _____												
1 TO 9999	2	98.99	98.99	99.68	4.87	99.31	94.17	103.81	N/A	7,000	6,977	
10000 TO 29999	6	70.69	77.33	70.72	22.94	109.35	44.60	134.80	44.60 to 134.80	30,169	21,335	
30000 TO 59999	18	73.81	79.39	73.78	24.17	107.60	41.76	121.05	63.55 to 96.39	56,796	41,904	
60000 TO 99999	24	73.74	76.85	73.32	16.18	104.81	47.89	120.71	69.39 to 85.90	106,159	77,837	
100000 TO 149999	15	65.91	70.55	66.82	19.29	105.57	45.18	99.30	59.03 to 81.72	186,854	124,862	
150000 TO 249999	25	73.45	74.85	70.13	18.20	106.74	43.14	114.03	65.47 to 80.54	284,626	199,611	
250000 TO 499999	12	71.38	79.37	74.79	22.33	106.12	53.70	149.47	64.49 to 77.79	454,023	339,549	
500000 +	1	89.13	89.13	89.13			89.13	89.13	N/A	565,000	503,575	
ALL												
	103	72.28	76.76	72.12	20.26	106.43	41.76	149.47	69.55 to 75.49	191,232	137,919	



## 2008 Correlation Section for Antelope County

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### Agricultural Land

#### I. Correlation

AGRICULTURAL UNIMPROVED: The purpose of the correlation narrative is to connect the assessment actions reported for the county for each class of property to the measurement of those actions. The actions are evaluated by making a comparison of the changes to the class or subclasses reported between the Preliminary Statistics and the R&O Statistics. There are six tables prepared for each class of property that are used to evaluate the level of value and the quality of the assessment of the class of property.

Analysis of the unimproved agricultural statistics indicates that all market areas are within the acceptable range in Antelope County. The county has utilized a typical number of sales in the preparation of the assessment statistics. There is no reason to conclude that they have not used all available arms' length sales. The coefficient of dispersion and price related differential indicate the sales in this class of property are typical for the measurement of agricultural valuation processes. The system that the county uses to analyze and apply the values assures that all parcels within each market area have been valued uniformly and proportionately. The analysis is done within the framework of the agricultural land classification structure and the valuations are applied within the same classification structure. In this case, the sales prices are probably more of a variable than the assessed values. All things considered, it is possible that the level of value is higher than the median demonstrates but probably not as high as the trended preliminary median suggests. None of the three primary measures of central tendency, not even the mean reach the 78% level of the trended median. After the assessor's actions, the median and the weighted mean moved from over 3% apart to being nearly identical. This change was accompanied by about 4.5% improvement in the COD. The convergence of those statistics, suggests that they likely reflect the actual level of value so when choosing one, the median is favored and supported by the weighted mean in this case.

In summary, there are numerous statistics that have been presented and discussed in the following six tables of the Correlation section of the R&O. There are a total of five that relate to the measurement of the level of value. In Table V, there was a presentation and narrative explanation prepared about the median, weighted mean and mean ratios. In Table III, there was a presentation and narrative discussion of the trended preliminary median. The fifth measure of central tendency was not independently presented or discussed. That measure, the 95% Confidence Interval measured around the median deserves mention. In this class, the confidence interval of 69.55 to 75.49 nearly replicates the acceptable range, allowing for the likelihood that the level of value is in the acceptable range. There is no indication among the statistics that the entire class should be adjusted and there is no compelling evidence that any notable subclass within this class should be adjusted. Giving due consideration to all of the measures, the median is considered the best indicator of the level of value for this class.



**2008 Correlation Section  
for Antelope County**

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**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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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>2008</b>	<b>242</b>	<b>103</b>	<b>42.56</b>
<b>2007</b>	<b>245</b>	<b>91</b>	<b>37.14</b>
<b>2006</b>	<b>214</b>	<b>85</b>	<b>39.72</b>
<b>2005</b>	<b>183</b>	<b>118</b>	<b>64.48</b>
<b>2004</b>	<b>156</b>	<b>91</b>	<b>58.33</b>
<b>2003</b>	<b>146</b>	<b>83</b>	<b>56.85</b>
<b>2002</b>	<b>126</b>	<b>74</b>	<b>58.73</b>
<b>2001</b>	<b>134</b>	<b>94</b>	<b>70.15</b>

AGRICULTURAL UNIMPROVED: Table II demonstrates a relatively low rate of utilization compared to similar counties. This alone does not indicate that the County has underutilized the available sales. Nothing was observed to indicate other than that the measurement of the class of property was done with all available arms' length sales. This utilization pattern is not deemed to result from the excessive trimming of sales, rather from an extraordinary period of the development of new irrigated land driven by high grain prices. Currently, low levels of sale utilization are common in counties with significant irrigation and contrast sharply with prior years and with predominantly dry land counties.

## 2008 Correlation Section for Antelope County

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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.

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

**2008 Correlation Section  
for Antelope County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>65.35</b>	<b>19</b>	<b>77.77</b>	<b>72.28</b>
<b>2007</b>	<b>73.15</b>	<b>0.88</b>	<b>73.8</b>	<b>72.46</b>
<b>2006</b>	<b>68.39</b>	<b>12.42</b>	<b>76.88</b>	<b>76.37</b>
<b>2005</b>	<b>65.40</b>	<b>21.36</b>	<b>79.37</b>	<b>76.84</b>
<b>2004</b>	<b>70.81</b>	<b>6.73</b>	<b>75.58</b>	<b>76.25</b>
<b>2003</b>	<b>70</b>	<b>11.21</b>	<b>77.85</b>	<b>75</b>
<b>2002</b>	<b>73.31</b>	<b>12.23</b>	<b>82.28</b>	<b>75</b>
<b>2001</b>	<b>74</b>	<b>4.89</b>	<b>77.62</b>	<b>76</b>

AGRICULTURAL UNIMPROVED: The trended preliminary shows a significant difference from the calculated R&O median.

This might suggest that the trended median is a preferred measurement for this class. All things considered, it is possible that the level of value is higher than the median demonstrates but probably not as high as the trended preliminary median suggests. None of the three primary measures of central tendency, not even the mean reach the 78% level of the trended median. After the assessor's actions, the median and the weighted mean moved from over 3% apart to being nearly identical. This change was accompanied by about 4.5% improvement in the COD. The convergence of those statistics, suggests that they likely reflect the actual level of value so when choosing one, the median is favored and supported by the weighted mean in this case.

**2008 Correlation Section  
for Antelope County**

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**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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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 Changes

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.

**2008 Correlation Section  
for Antelope County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>21.94</b>	<b>2008</b>	<b>19</b>
<b>3.96</b>	<b>2007</b>	<b>0.88</b>
<b>12.26</b>	<b>2006</b>	<b>12.42</b>
<b>28.63</b>	<b>2005</b>	<b>21.36</b>
<b>5.88</b>	<b>2004</b>	<b>6.73</b>
<b>13</b>	<b>2003</b>	<b>11</b>
<b>11.94</b>	<b>2002</b>	<b>12.23</b>
<b>0.69</b>	<b>2001</b>	<b>4.89</b>

AGRICULTURAL UNIMPROVED: The percent change in assessed value for both sold and unsold properties is similar enough to rely on the statistical calculations from the sales file as a reasonable measure of the population. In this class, the assessed value did not increase as much as the sale file, but the difference is within an acceptable tolerance for a county with good assessment practices, particularly considering that the change in value was nearly 20%.

## 2008 Correlation Section for Antelope County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section  
for Antelope County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72.28</b>	<b>72.12</b>	<b>76.76</b>

AGRICULTURAL UNIMPROVED: The median ratio and weighted mean ratio are within the acceptable range. The mean is outside the acceptable range. In this class, there are 103 sales that were spread across 3 years of study. Among the higher ratios are some small dollar sales, and also some of the older sales. The highest ratio is of irrigated land sold in 2004. From 2004 to 2006 the average irrigated assessed value increased over 30% and has continued to increase through 2007 and 2008. The sale prices in the sales file are not adjusted. This practice artificially inflates the ratios of older sales particularly during rapid value increases and it is more noticeable in the mean ratio calculation.

**2008 Correlation Section  
for Antelope County**

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**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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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>20.26</b>	<b>106.43</b>
<b>Difference</b>	<b>0.26</b>	<b>3.43</b>

**AGRICULTURAL UNIMPROVED:** The COD and PRD statistics are both outside of the range. Analyzing the statistics for this class suggests that the assessment has not been done uniformly and proportionately. There are a few outlying ratios in this analysis that have the tendency to drive the mean and consequently the PRD higher. In the case of the valuation of agricultural land, the system of market analysis and value application in Antelope County is done consistently within the agricultural classification structure. It is arguable that the valuation process is much more uniform than the market. The COD is barely out of the range, but the high PRD either indicates regressivity in the assessment of agricultural land or possibly in the market place.



**2008 Correlation Section  
for Antelope County**

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**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>104</b>	<b>103</b>	<b>-1</b>
<b>Median</b>	<b>65.35</b>	<b>72.28</b>	<b>6.93</b>
<b>Wgt. Mean</b>	<b>62.17</b>	<b>72.12</b>	<b>9.95</b>
<b>Mean</b>	<b>65.88</b>	<b>76.76</b>	<b>10.88</b>
<b>COD</b>	<b>24.77</b>	<b>20.26</b>	<b>-4.51</b>
<b>PRD</b>	<b>105.97</b>	<b>106.43</b>	<b>0.46</b>
<b>Min Sales Ratio</b>	<b>27.88</b>	<b>41.76</b>	<b>13.88</b>
<b>Max Sales Ratio</b>	<b>161.90</b>	<b>149.47</b>	<b>-12.43</b>

AGRICULTURAL UNIMPROVED: 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. The difference in the number of qualified sales is a result of changes made to the sold property after the date of the sale that were deemed to have a substantial impact on the assessed value. Any such sales were removed from the qualified sales roster.



**County 2 - Antelope**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,959	<b>Value</b> 913,936,995	<b>Total Growth</b> 4,925,260 (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	
<b>1. Res UnImp Land</b>	304	384,840	15	114,775	70	1,051,455	389	1,551,070	
<b>2. Res Improv Land</b>	1,811	3,362,305	108	1,699,675	253	4,302,515	2,172	9,364,495	
<b>3. Res Improvements</b>	1,822	69,756,035	113	8,623,900	259	16,764,055	2,194	95,143,990	
<b>4. Res Total</b>	2,126	73,503,180	128	10,438,350	329	22,118,025	2,583	106,059,555	743,975
<b>% of Total</b>	82.30	69.30	4.95	9.84	12.73	20.85	37.11	11.60	15.10
<b>5. Rec UnImp Land</b>	0	0	1	44,870	13	713,950	14	758,820	
<b>6. Rec Improv Land</b>	0	0	1	28,730	13	817,655	14	846,385	
<b>7. Rec Improvements</b>	0	0	5	47,800	18	925,975	23	973,775	
<b>8. Rec Total</b>	0	0	6	121,400	31	2,457,580	37	2,578,980	0
<b>% of Total</b>	0.00	0.00	16.21	4.70	83.78	95.29	0.53	0.28	0.00
<b>Res+Rec Total</b>	2,126	73,503,180	134	10,559,750	360	24,575,605	2,620	108,638,535	743,975
<b>% of Total</b>	81.14	67.65	5.11	9.72	13.74	22.62	37.64	11.88	15.10

**County 2 - Antelope**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 6,959	<b>Value</b> 913,936,995	<b>Total Growth</b> 4,925,260 (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	80	265,080	4	13,085	13	179,245	97	457,410	
10. Comm Improv Land	352	1,869,385	18	338,320	40	1,575,135	410	3,782,840	
11. Comm Improvements	361	16,996,330	20	1,738,380	52	37,003,015	433	55,737,725	
12. Comm Total	441	19,130,795	24	2,089,785	65	38,757,395	530	59,977,975	4,165,085
% of Total	83.20	31.89	4.52	3.48	12.26	64.61	7.61	6.56	84.56
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	3	36,105	0	0	2	41,730	5	77,835	
15. Ind Improvements	3	425,790	0	0	2	94,770	5	520,560	
16. Ind Total	3	461,895	0	0	2	136,500	5	598,395	0
% of Total	60.00	77.18	0.00	0.00	40.00	22.81	0.07	0.06	0.00
Comm+Ind Total	444	19,592,690	24	2,089,785	67	38,893,895	535	60,576,370	4,165,085
% of Total	82.99	32.34	4.48	3.44	12.52	64.20	7.68	6.62	84.56
17. Taxable Total	2,570	93,095,870	158	12,649,535	427	63,469,500	3,155	169,214,905	4,909,060
% of Total	81.45	55.01	5.00	6.24	13.53	14.52	45.33	18.51	99.67

**County 2 - Antelope**

**2008 County Abstract of Assessment for Real Property, Form 45**

**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
	Records	Rural Value Base	Value Excess	Records	Total 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
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	0	0	0			
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	260	4	214	<b>478</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	309,285	19	2,154,360	2,476	406,286,220	2,518	408,749,865
28. Ag-Improved Land	7	93,780	99	15,006,605	1,104	267,514,410	1,210	282,614,795
29. Ag-Improvements	8	390,900	99	5,699,040	1,179	47,267,490	1,286	53,357,430
<b>30. Ag-Total Taxable</b>							<b>3,804</b>	<b>744,722,090</b>

County 2 - Antelope

2008 County Abstract of Assessment for Real Property, Form 45

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	6	6.000	42,000	91	93.700	658,335	
33. HomeSite Improvements	6		375,985	93		5,124,455	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.690	1,615	7	17.980	17,170	
36. FarmSite Impr Land	5	4.320	5,705	88	262.340	286,830	
37. FarmSite Improv	4		14,915	60		574,585	
38. FarmSite Total							
39. Road & Ditches		2.000			223.970		
40. Other-Non Ag Use		2.000	500		138.120	126,780	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	18	27.000	123,050	18	27.000	123,050	
32. HomeSite Improv Land	739	775.180	5,429,620	836	874.880	6,129,955	
33. HomeSite Improvements	766		32,456,445	865		37,956,885	16,200
34. HomeSite Total				883	901.880	44,209,890	
35. FarmSite UnImp Land	317	670.580	661,840	326	690.250	680,625	
36. FarmSite Impr Land	1,044	4,262.500	4,760,460	1,137	4,529.160	5,052,995	
37. FarmSite Improv	954		14,811,045	1,018		15,400,545	0
38. FarmSite Total				1,344	5,219.410	21,134,165	
39. Road & Ditches		10,640.450			10,866.420		
40. Other-Non Ag Use		1,952.040	1,226,420		2,092.160	1,353,700	
41. Total Section VI				<b>2,227</b>	<b>19,079.870</b>	<b>66,697,755</b>	<b>16,200</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	978.120	444,300	8	978.120	444,300

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

2008 County Abstract of Assessment for Real Property, Form 45

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	302,450	3,538.810	9,307,070	3,653.810	9,609,520
46. 1A	0.000	0	44.320	116,560	6,976.040	18,346,985	7,020.360	18,463,545
47. 2A1	0.000	0	174.000	457,620	4,119.310	10,833,790	4,293.310	11,291,410
48. 2A	0.000	0	54.300	86,880	2,627.250	4,203,600	2,681.550	4,290,480
49. 3A1	37.790	60,090	709.010	1,127,325	36,603.200	58,199,060	37,350.000	59,386,475
50. 3A	42.820	54,590	871.090	1,110,645	45,490.790	58,001,015	46,404.700	59,166,250
51. 4A1	0.000	0	17.000	17,850	7,152.150	7,509,765	7,169.150	7,527,615
52. 4A	0.000	0	8.000	5,080	936.470	594,655	944.470	599,735
53. Total	80.610	114,680	1,992.720	3,224,410	107,444.020	166,995,940	109,517.350	170,335,030
<b>Dryland:</b>								
54. 1D1	0.000	0	41.000	83,025	1,411.570	2,858,430	1,452.570	2,941,455
55. 1D	1.000	1,950	3.000	5,850	2,561.190	4,994,305	2,565.190	5,002,105
56. 2D1	0.000	0	35.000	42,700	1,557.540	1,900,190	1,592.540	1,942,890
57. 2D	0.000	0	9.300	9,765	1,294.960	1,359,695	1,304.260	1,369,460
58. 3D1	17.690	18,575	295.030	309,785	14,434.710	15,156,470	14,747.430	15,484,830
59. 3D	24.710	25,945	499.600	524,580	14,368.080	15,086,510	14,892.390	15,637,035
60. 4D1	0.000	0	2.000	810	1,309.300	530,305	1,311.300	531,115
61. 4D	0.000	0	2.000	810	195.640	79,230	197.640	80,040
62. Total	43.400	46,470	886.930	977,325	37,132.990	41,965,135	38,063.320	42,988,930
<b>Grass:</b>								
63. 1G1	0.000	0	0.500	700	233.870	320,170	234.370	320,870
64. 1G	8.000	11,200	0.000	0	510.750	707,880	518.750	719,080
65. 2G1	0.000	0	9.000	12,600	468.640	652,935	477.640	665,535
66. 2G	0.000	0	14.470	20,260	1,062.540	1,471,310	1,077.010	1,491,570
67. 3G1	3.000	3,060	26.260	26,785	4,280.750	4,305,455	4,310.010	4,335,300
68. 3G	2.100	1,945	46.500	43,035	17,716.710	16,253,040	17,765.310	16,298,020
69. 4G1	0.000	0	8.000	4,000	5,756.900	2,893,650	5,764.900	2,897,650
70. 4G	0.000	0	0.000	0	1,980.380	947,620	1,980.380	947,620
71. Total	13.100	16,205	104.730	107,380	32,010.540	27,552,060	32,128.370	27,675,645
72. Waste	0.000	0	0.000	0	300.420	130,320	300.420	130,320
73. Other	0.000	0	124.200	53,405	5,161.700	2,219,530	5,285.900	2,272,935
74. Exempt	0.000		0.000		432.700		432.700	
75. Total	137.110	177,355	3,108.580	4,362,520	182,049.670	238,862,985	185,295.360	243,402,860

County 2 - Antelope

2008 County Abstract of Assessment for Real Property, Form 45

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	7.000	26,460	42.000	158,760	1,806.380	6,828,125	1,855.380	7,013,345
46. 1A	0.000	0	0.000	0	3,390.590	12,816,455	3,390.590	12,816,455
47. 2A1	0.000	0	0.000	0	3,575.060	13,513,730	3,575.060	13,513,730
48. 2A	6.000	22,680	0.000	0	1,382.030	5,224,085	1,388.030	5,246,765
49. 3A1	0.000	0	9.000	34,020	12,345.930	46,667,600	12,354.930	46,701,620
50. 3A	0.000	0	10.010	21,070	16,470.220	34,669,855	16,480.230	34,690,925
51. 4A1	1.000	945	0.000	0	6,548.580	6,188,410	6,549.580	6,189,355
52. 4A	0.000	0	0.000	0	6,277.170	5,931,925	6,277.170	5,931,925
53. Total	14.000	50,085	61.010	213,850	51,795.960	131,840,185	51,870.970	132,104,120
<b>Dryland:</b>								
54. 1D1	3.000	10,200	32.000	108,800	654.450	2,225,125	689.450	2,344,125
55. 1D	5.000	13,500	6.000	16,200	1,182.130	3,191,750	1,193.130	3,221,450
56. 2D1	0.000	0	7.000	18,900	1,170.100	3,159,265	1,177.100	3,178,165
57. 2D	3.000	6,750	8.000	18,000	386.740	870,170	397.740	894,920
58. 3D1	0.000	0	25.520	54,870	4,606.710	9,904,455	4,632.230	9,959,325
59. 3D	0.000	0	15.000	9,750	4,320.450	2,808,315	4,335.450	2,818,065
60. 4D1	2.000	1,300	6.000	3,900	1,039.220	675,500	1,047.220	680,700
61. 4D	0.000	0	0.000	0	533.470	205,395	533.470	205,395
62. Total	13.000	31,750	99.520	230,420	13,893.270	23,039,975	14,005.790	23,302,145
<b>Grass:</b>								
63. 1G1	4.300	3,325	22.150	22,190	130.440	159,045	156.890	184,560
64. 1G	3.210	3,485	1.000	1,335	255.140	328,330	259.350	333,150
65. 2G1	0.000	0	6.870	7,530	240.520	315,530	247.390	323,060
66. 2G	0.000	0	5.000	6,675	247.350	330,070	252.350	336,745
67. 3G1	0.000	0	13.390	16,690	2,335.130	3,024,630	2,348.520	3,041,320
68. 3G	0.000	0	48.300	51,715	7,444.190	9,204,480	7,492.490	9,256,195
69. 4G1	0.000	0	25.000	20,940	8,240.450	7,203,115	8,265.450	7,224,055
70. 4G	6.700	775	135.830	31,280	19,763.190	4,925,960	19,905.720	4,958,015
71. Total	14.210	7,585	257.540	158,355	38,656.410	25,491,160	38,928.160	25,657,100
72. Waste	0.000	0	0.000	0	492.410	123,110	492.410	123,110
73. Other	0.000	0	22.000	11,000	2,127.260	1,063,630	2,149.260	1,074,630
74. Exempt	0.000		0.000		495.440		495.440	
75. Total	41.210	89,420	440.070	613,625	106,965.310	181,558,060	107,446.590	182,261,105



County 2 - Antelope

2008 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
45. 1A1	0.000	0	145.110	333,755	6,628.390	15,245,295	6,773.500	15,579,050
46. 1A	0.000	0	1,465.700	2,931,400	19,789.430	39,578,860	21,255.130	42,510,260
47. 2A1	0.000	0	64.340	96,510	3,810.160	5,715,235	3,874.500	5,811,745
48. 2A	0.000	0	0.580	770	473.530	629,790	474.110	630,560
49. 3A1	0.000	0	412.380	455,675	7,199.450	7,955,395	7,611.830	8,411,070
50. 3A	0.000	0	194.980	204,730	14,785.800	15,525,090	14,980.780	15,729,820
51. 4A1	0.000	0	65.000	68,250	3,424.120	3,595,315	3,489.120	3,663,565
52. 4A	0.000	0	110.000	63,250	1,763.680	1,014,130	1,873.680	1,077,380
53. Total	0.000	0	2,458.090	4,154,340	57,874.560	89,259,110	60,332.650	93,413,450
<b>Dryland:</b>								
54. 1D1	0.480	930	92.500	179,450	2,347.160	4,553,510	2,440.140	4,733,890
55. 1D	17.320	33,600	497.380	964,915	8,828.370	17,127,035	9,343.070	18,125,550
56. 2D1	0.000	0	29.810	44,715	1,728.830	2,593,245	1,758.640	2,637,960
57. 2D	0.000	0	16.520	21,975	282.620	375,890	299.140	397,865
58. 3D1	3.000	3,315	118.200	130,615	3,047.820	3,367,855	3,169.020	3,501,785
59. 3D	2.050	2,155	124.440	130,660	8,718.990	9,154,945	8,845.480	9,287,760
60. 4D1	0.000	0	140.770	147,810	3,356.260	3,524,080	3,497.030	3,671,890
61. 4D	0.000	0	61.740	24,695	1,296.120	518,445	1,357.860	543,140
62. Total	22.850	40,000	1,081.360	1,644,835	29,606.170	41,215,005	30,710.380	42,899,840
<b>Grass:</b>								
63. 1G1	3.550	4,085	21.310	24,510	406.730	442,460	431.590	471,055
64. 1G	23.770	27,330	95.530	108,770	2,429.630	2,740,520	2,548.930	2,876,620
65. 2G1	0.000	0	14.000	16,100	869.980	971,495	883.980	987,595
66. 2G	0.000	0	1.040	1,195	216.210	239,660	217.250	240,855
67. 3G1	9.130	9,130	112.120	111,025	1,723.450	1,705,035	1,844.700	1,825,190
68. 3G	0.000	0	100.230	79,875	5,612.850	4,447,740	5,713.080	4,527,615
69. 4G1	0.000	0	355.230	179,190	6,376.910	3,161,115	6,732.140	3,340,305
70. 4G	5.250	1,865	443.310	153,220	11,652.510	3,755,965	12,101.070	3,911,050
71. Total	41.700	42,410	1,142.770	673,885	29,288.270	17,463,990	30,472.740	18,180,285
72. Waste	0.000	0	0.000	0	69.220	24,575	69.220	24,575
73. Other	1.580	560	17.370	6,165	858.820	304,875	877.770	311,600
74. Exempt	0.000		9.550		281.030		290.580	
75. Total	66.130	82,970	4,699.590	6,479,225	117,697.040	148,267,555	122,462.760	154,829,750

County 2 - Antelope

2008 County Abstract of Assessment for Real Property, Form 45

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	105,000	1,771.290	4,428,215	1,813.290	4,533,215
46. 1A	0.000	0	7.000	14,000	1,323.260	2,646,520	1,330.260	2,660,520
47. 2A1	0.000	0	49.000	88,200	2,602.500	4,684,475	2,651.500	4,772,675
48. 2A	0.000	0	34.000	56,950	3,569.230	5,978,480	3,603.230	6,035,430
49. 3A1	0.000	0	94.000	157,450	8,950.060	14,991,400	9,044.060	15,148,850
50. 3A	0.000	0	34.000	56,950	3,535.530	5,922,000	3,569.530	5,978,950
51. 4A1	0.000	0	19.000	7,885	1,027.420	426,375	1,046.420	434,260
52. 4A	0.000	0	0.000	0	749.070	310,870	749.070	310,870
53. Total	0.000	0	279.000	486,435	23,528.360	39,388,335	23,807.360	39,874,770
<b>Dryland:</b>								
54. 1D1	0.000	0	271.970	679,925	1,133.250	2,833,140	1,405.220	3,513,065
55. 1D	0.000	0	160.280	320,555	965.350	1,930,700	1,125.630	2,251,255
56. 2D1	0.000	0	53.000	95,400	1,218.460	2,193,225	1,271.460	2,288,625
57. 2D	0.000	0	184.290	119,790	2,438.220	1,584,860	2,622.510	1,704,650
58. 3D1	0.000	0	587.620	243,870	4,954.660	2,056,215	5,542.280	2,300,085
59. 3D	0.000	0	121.000	50,215	1,969.950	817,520	2,090.950	867,735
60. 4D1	0.000	0	28.000	11,620	643.170	266,920	671.170	278,540
61. 4D	0.000	0	21.000	8,715	186.660	77,470	207.660	86,185
62. Total	0.000	0	1,427.160	1,530,090	13,509.720	11,760,050	14,936.880	13,290,140
<b>Grass:</b>								
63. 1G1	0.000	0	26.000	21,190	298.020	239,720	324.020	260,910
64. 1G	0.000	0	39.000	30,240	586.360	449,505	625.360	479,745
65. 2G1	0.000	0	7.000	5,600	1,017.460	779,955	1,024.460	785,555
66. 2G	0.000	0	51.500	40,960	3,750.930	2,950,410	3,802.430	2,991,370
67. 3G1	0.000	0	104.040	72,085	3,805.450	2,612,120	3,909.490	2,684,205
68. 3G	0.000	0	74.460	50,860	4,602.900	3,173,710	4,677.360	3,224,570
69. 4G1	0.000	0	57.000	39,690	5,595.150	3,787,650	5,652.150	3,827,340
70. 4G	0.000	0	23.000	7,285	14,576.750	4,317,555	14,599.750	4,324,840
71. Total	0.000	0	382.000	267,910	34,233.020	18,310,625	34,615.020	18,578,535
72. Waste	0.000	0	16.000	5,200	156.620	50,905	172.620	56,105
73. Other	0.000	0	74.270	24,140	1,396.930	454,015	1,471.200	478,155
74. Exempt	0.000		0.000		2,133.530		2,133.530	
75. Total	0.000	0	2,178.430	2,313,775	72,824.650	69,963,930	75,003.080	72,277,705

County 2 - Antelope

2008 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	201.000	482,400	1,614.440	3,874,655	1,815.440	4,357,055
46. 1A	0.000	0	4.000	9,600	338.590	812,615	342.590	822,215
47. 2A1	0.000	0	2.000	4,800	271.910	652,585	273.910	657,385
48. 2A	0.000	0	141.000	338,400	527.120	1,265,085	668.120	1,603,485
49. 3A1	0.000	0	73.070	175,365	505.630	1,213,510	578.700	1,388,875
50. 3A	0.000	0	122.000	292,800	1,089.480	2,614,755	1,211.480	2,907,555
51. 4A1	0.000	0	70.000	48,650	997.360	693,165	1,067.360	741,815
52. 4A	0.000	0	38.000	18,620	340.200	166,700	378.200	185,320
53. Total	0.000	0	651.070	1,370,635	5,684.730	11,293,070	6,335.800	12,663,705
<b>Dryland:</b>								
54. 1D1	0.000	0	102.000	173,400	1,039.010	1,766,310	1,141.010	1,939,710
55. 1D	0.000	0	19.000	32,300	194.510	330,665	213.510	362,965
56. 2D1	0.000	0	3.000	5,100	208.140	353,830	211.140	358,930
57. 2D	0.000	0	86.000	146,200	936.460	1,591,990	1,022.460	1,738,190
58. 3D1	0.000	0	49.000	83,300	483.150	821,355	532.150	904,655
59. 3D	0.000	0	20.000	8,000	475.270	190,110	495.270	198,110
60. 4D1	0.000	0	6.000	2,400	180.490	72,200	186.490	74,600
61. 4D	0.000	0	19.700	7,880	42.620	17,050	62.320	24,930
62. Total	0.000	0	304.700	458,580	3,559.650	5,143,510	3,864.350	5,602,090
<b>Grass:</b>								
63. 1G1	0.000	0	31.000	16,890	187.100	87,640	218.100	104,530
64. 1G	0.000	0	6.000	3,540	58.700	30,665	64.700	34,205
65. 2G1	0.000	0	6.990	2,075	113.050	44,210	120.040	46,285
66. 2G	5.940	3,060	185.910	93,915	1,003.700	483,380	1,195.550	580,355
67. 3G1	0.000	0	76.000	30,590	730.280	337,350	806.280	367,940
68. 3G	0.000	0	183.030	70,120	4,850.330	1,936,830	5,033.360	2,006,950
69. 4G1	0.090	35	275.110	104,730	3,568.550	1,364,430	3,843.750	1,469,195
70. 4G	1.000	405	502.250	120,115	4,907.080	1,462,295	5,410.330	1,582,815
71. Total	7.030	3,500	1,266.290	441,975	15,418.790	5,746,800	16,692.110	6,192,275
72. Waste	0.000	0	49.120	23,465	1,214.750	673,855	1,263.870	697,320
73. Other	0.000	0	19.880	8,050	220.930	89,475	240.810	97,525
74. Exempt	25.000		0.000		391.020		416.020	
75. Total	7.030	3,500	2,291.060	2,302,705	26,098.850	22,946,710	28,396.940	25,252,915

County 2 - Antelope

2008 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
<b>76.Irrigated</b>	94.610	164,765	5,441.890	9,449,670	246,327.630	438,776,640	251,864.130	448,391,075
<b>77.Dry Land</b>	79.250	118,220	3,799.670	4,841,250	97,701.800	123,123,675	101,580.720	128,083,145
<b>78.Grass</b>	76.040	69,700	3,153.330	1,649,505	149,607.030	94,564,635	152,836.400	96,283,840
<b>79.Waste</b>	0.000	0	65.120	28,665	2,233.420	1,002,765	2,298.540	1,031,430
<b>80.Other</b>	1.580	560	257.720	102,760	9,765.640	4,131,525	10,024.940	4,234,845
<b>81.Exempt</b>	25.000	0	9.550	0	3,733.720	0	3,768.270	0
<b>82.Total</b>	251.480	353,245	12,717.730	16,071,850	505,635.520	661,599,240	<b>518,604.730</b>	<b>678,024,335</b>

## 2008 Agricultural Land Detail

### County 2 - Antelope

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,653.810	3.34%	9,609,520	5.64%	2,629.999
1A	7,020.360	6.41%	18,463,545	10.84%	2,629.999
2A1	4,293.310	3.92%	11,291,410	6.63%	2,630.001
2A	2,681.550	2.45%	4,290,480	2.52%	1,600.000
3A1	37,350.000	34.10%	59,386,475	34.86%	1,589.999
3A	46,404.700	42.37%	59,166,250	34.74%	1,275.005
4A1	7,169.150	6.55%	7,527,615	4.42%	1,050.001
4A	944.470	0.86%	599,735	0.35%	634.996
<b>Irrigated Total</b>	<b>109,517.350</b>	<b>100.00%</b>	<b>170,335,030</b>	<b>100.00%</b>	<b>1,555.324</b>

**Dry:**

1D1	1,452.570	3.82%	2,941,455	6.84%	2,025.000
1D	2,565.190	6.74%	5,002,105	11.64%	1,949.993
2D1	1,592.540	4.18%	1,942,890	4.52%	1,219.994
2D	1,304.260	3.43%	1,369,460	3.19%	1,049.990
3D1	14,747.430	38.74%	15,484,830	36.02%	1,050.001
3D	14,892.390	39.13%	15,637,035	36.37%	1,050.001
4D1	1,311.300	3.45%	531,115	1.24%	405.029
4D	197.640	0.52%	80,040	0.19%	404.978
<b>Dry Total</b>	<b>38,063.320</b>	<b>100.00%</b>	<b>42,988,930</b>	<b>100.00%</b>	<b>1,129.405</b>

**Grass:**

1G1	234.370	0.73%	320,870	1.16%	1,369.074
1G	518.750	1.61%	719,080	2.60%	1,386.178
2G1	477.640	1.49%	665,535	2.40%	1,393.382
2G	1,077.010	3.35%	1,491,570	5.39%	1,384.917
3G1	4,310.010	13.41%	4,335,300	15.66%	1,005.867
3G	17,765.310	55.29%	16,298,020	58.89%	917.407
4G1	5,764.900	17.94%	2,897,650	10.47%	502.636
4G	1,980.380	6.16%	947,620	3.42%	478.504
<b>Grass Total</b>	<b>32,128.370</b>	<b>100.00%</b>	<b>27,675,645</b>	<b>100.00%</b>	<b>861.408</b>

<b>Irrigated Total</b>	<b>109,517.350</b>	<b>59.10%</b>	<b>170,335,030</b>	<b>69.98%</b>	<b>1,555.324</b>
<b>Dry Total</b>	<b>38,063.320</b>	<b>20.54%</b>	<b>42,988,930</b>	<b>17.66%</b>	<b>1,129.405</b>
<b>Grass Total</b>	<b>32,128.370</b>	<b>17.34%</b>	<b>27,675,645</b>	<b>11.37%</b>	<b>861.408</b>
Waste	300.420	0.16%	130,320	0.05%	433.792
Other	5,285.900	2.85%	2,272,935	0.93%	429.999
Exempt	432.700	0.23%			
<b>Market Area Total</b>	<b>185,295.360</b>	<b>100.00%</b>	<b>243,402,860</b>	<b>100.00%</b>	<b>1,313.593</b>

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

<b>Irrigated Total</b>	<b>109,517.350</b>	<b>43.48%</b>	<b>170,335,030</b>	<b>37.99%</b>	
<b>Dry Total</b>	<b>38,063.320</b>	<b>37.47%</b>	<b>42,988,930</b>	<b>33.56%</b>	
<b>Grass Total</b>	<b>32,128.370</b>	<b>21.02%</b>	<b>27,675,645</b>	<b>28.74%</b>	
Waste	300.420	13.07%	130,320	12.63%	
Other	5,285.900	52.73%	2,272,935	53.67%	
Exempt	432.700	11.48%			
<b>Market Area Total</b>	<b>185,295.360</b>	<b>35.73%</b>	<b>243,402,860</b>	<b>35.90%</b>	

## 2008 Agricultural Land Detail

### County 2 - Antelope

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,855.380	3.58%	7,013,345	5.31%	3,780.004
1A	3,390.590	6.54%	12,816,455	9.70%	3,780.007
2A1	3,575.060	6.89%	13,513,730	10.23%	3,780.000
2A	1,388.030	2.68%	5,246,765	3.97%	3,780.008
3A1	12,354.930	23.82%	46,701,620	35.35%	3,779.998
3A	16,480.230	31.77%	34,690,925	26.26%	2,105.002
4A1	6,549.580	12.63%	6,189,355	4.69%	945.000
4A	6,277.170	12.10%	5,931,925	4.49%	944.999
<b>Irrigated Total</b>	<b>51,870.970</b>	<b>100.00%</b>	<b>132,104,120</b>	<b>100.00%</b>	<b>2,546.783</b>

#### Dry:

1D1	689.450	4.92%	2,344,125	10.06%	3,399.992
1D	1,193.130	8.52%	3,221,450	13.82%	2,699.999
2D1	1,177.100	8.40%	3,178,165	13.64%	2,699.995
2D	397.740	2.84%	894,920	3.84%	2,250.012
3D1	4,632.230	33.07%	9,959,325	42.74%	2,150.006
3D	4,335.450	30.95%	2,818,065	12.09%	650.005
4D1	1,047.220	7.48%	680,700	2.92%	650.006
4D	533.470	3.81%	205,395	0.88%	385.016
<b>Dry Total</b>	<b>14,005.790</b>	<b>100.00%</b>	<b>23,302,145</b>	<b>100.00%</b>	<b>1,663.750</b>

#### Grass:

1G1	156.890	0.40%	184,560	0.72%	1,176.365
1G	259.350	0.67%	333,150	1.30%	1,284.557
2G1	247.390	0.64%	323,060	1.26%	1,305.873
2G	252.350	0.65%	336,745	1.31%	1,334.436
3G1	2,348.520	6.03%	3,041,320	11.85%	1,294.994
3G	7,492.490	19.25%	9,256,195	36.08%	1,235.396
4G1	8,265.450	21.23%	7,224,055	28.16%	874.006
4G	19,905.720	51.13%	4,958,015	19.32%	249.074
<b>Grass Total</b>	<b>38,928.160</b>	<b>100.00%</b>	<b>25,657,100</b>	<b>100.00%</b>	<b>659.088</b>

<b>Irrigated Total</b>	<b>51,870.970</b>	<b>48.28%</b>	<b>132,104,120</b>	<b>72.48%</b>	<b>2,546.783</b>
<b>Dry Total</b>	<b>14,005.790</b>	<b>13.04%</b>	<b>23,302,145</b>	<b>12.79%</b>	<b>1,663.750</b>
<b>Grass Total</b>	<b>38,928.160</b>	<b>36.23%</b>	<b>25,657,100</b>	<b>14.08%</b>	<b>659.088</b>
Waste	492.410	0.46%	123,110	0.07%	250.015
Other	2,149.260	2.00%	1,074,630	0.59%	500.000
Exempt	495.440	0.46%			
<b>Market Area Total</b>	<b>107,446.590</b>	<b>100.00%</b>	<b>182,261,105</b>	<b>100.00%</b>	<b>1,696.294</b>

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

<b>Irrigated Total</b>	<b>51,870.970</b>	<b>20.59%</b>	<b>132,104,120</b>	<b>29.46%</b>	
<b>Dry Total</b>	<b>14,005.790</b>	<b>13.79%</b>	<b>23,302,145</b>	<b>18.19%</b>	
<b>Grass Total</b>	<b>38,928.160</b>	<b>25.47%</b>	<b>25,657,100</b>	<b>26.65%</b>	
Waste	492.410	21.42%	123,110	11.94%	
Other	2,149.260	21.44%	1,074,630	25.38%	
Exempt	495.440	13.15%			
<b>Market Area Total</b>	<b>107,446.590</b>	<b>20.72%</b>	<b>182,261,105</b>	<b>26.88%</b>	

## 2008 Agricultural Land Detail

### County 2 - Antelope

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	6,773.500	11.23%	15,579,050	16.68%	2,300.000
1A	21,255.130	35.23%	42,510,260	45.51%	2,000.000
2A1	3,874.500	6.42%	5,811,745	6.22%	1,499.998
2A	474.110	0.79%	630,560	0.68%	1,329.986
3A1	7,611.830	12.62%	8,411,070	9.00%	1,104.999
3A	14,980.780	24.83%	15,729,820	16.84%	1,050.000
4A1	3,489.120	5.78%	3,663,565	3.92%	1,049.996
4A	1,873.680	3.11%	1,077,380	1.15%	575.007
<b>Irrigated Total</b>	<b>60,332.650</b>	<b>100.00%</b>	<b>93,413,450</b>	<b>100.00%</b>	<b>1,548.306</b>

**Dry:**

1D1	2,440.140	7.95%	4,733,890	11.03%	1,940.007
1D	9,343.070	30.42%	18,125,550	42.25%	1,939.999
2D1	1,758.640	5.73%	2,637,960	6.15%	1,500.000
2D	299.140	0.97%	397,865	0.93%	1,330.029
3D1	3,169.020	10.32%	3,501,785	8.16%	1,105.005
3D	8,845.480	28.80%	9,287,760	21.65%	1,050.000
4D1	3,497.030	11.39%	3,671,890	8.56%	1,050.002
4D	1,357.860	4.42%	543,140	1.27%	399.997
<b>Dry Total</b>	<b>30,710.380</b>	<b>100.00%</b>	<b>42,899,840</b>	<b>100.00%</b>	<b>1,396.916</b>

**Grass:**

1G1	431.590	1.42%	471,055	2.59%	1,091.440
1G	2,548.930	8.36%	2,876,620	15.82%	1,128.559
2G1	883.980	2.90%	987,595	5.43%	1,117.214
2G	217.250	0.71%	240,855	1.32%	1,108.653
3G1	1,844.700	6.05%	1,825,190	10.04%	989.423
3G	5,713.080	18.75%	4,527,615	24.90%	792.499
4G1	6,732.140	22.09%	3,340,305	18.37%	496.172
4G	12,101.070	39.71%	3,911,050	21.51%	323.198
<b>Grass Total</b>	<b>30,472.740</b>	<b>100.00%</b>	<b>18,180,285</b>	<b>100.00%</b>	<b>596.608</b>

<b>Irrigated Total</b>	<b>60,332.650</b>	<b>49.27%</b>	<b>93,413,450</b>	<b>60.33%</b>	<b>1,548.306</b>
<b>Dry Total</b>	<b>30,710.380</b>	<b>25.08%</b>	<b>42,899,840</b>	<b>27.71%</b>	<b>1,396.916</b>
<b>Grass Total</b>	<b>30,472.740</b>	<b>24.88%</b>	<b>18,180,285</b>	<b>11.74%</b>	<b>596.608</b>
Waste	69.220	0.06%	24,575	0.02%	355.027
Other	877.770	0.72%	311,600	0.20%	354.990
Exempt	290.580	0.24%			
<b>Market Area Total</b>	<b>122,462.760</b>	<b>100.00%</b>	<b>154,829,750</b>	<b>100.00%</b>	<b>1,264.300</b>

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

<b>Irrigated Total</b>	<b>60,332.650</b>	<b>23.95%</b>	<b>93,413,450</b>	<b>20.83%</b>	
<b>Dry Total</b>	<b>30,710.380</b>	<b>30.23%</b>	<b>42,899,840</b>	<b>33.49%</b>	
<b>Grass Total</b>	<b>30,472.740</b>	<b>19.94%</b>	<b>18,180,285</b>	<b>18.88%</b>	
Waste	69.220	3.01%	24,575	2.38%	
Other	877.770	8.76%	311,600	7.36%	
Exempt	290.580	7.71%			
<b>Market Area Total</b>	<b>122,462.760</b>	<b>23.61%</b>	<b>154,829,750</b>	<b>22.84%</b>	

## 2008 Agricultural Land Detail

### County 2 - Antelope

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,813.290	7.62%	4,533,215	11.37%	2,499.994
1A	1,330.260	5.59%	2,660,520	6.67%	2,000.000
2A1	2,651.500	11.14%	4,772,675	11.97%	1,799.990
2A	3,603.230	15.13%	6,035,430	15.14%	1,675.005
3A1	9,044.060	37.99%	15,148,850	37.99%	1,675.005
3A	3,569.530	14.99%	5,978,950	14.99%	1,674.996
4A1	1,046.420	4.40%	434,260	1.09%	414.995
4A	749.070	3.15%	310,870	0.78%	415.007
<b>Irrigated Total</b>	<b>23,807.360</b>	<b>100.00%</b>	<b>39,874,770</b>	<b>100.00%</b>	<b>1,674.892</b>

**Dry:**

1D1	1,405.220	9.41%	3,513,065	26.43%	2,500.010
1D	1,125.630	7.54%	2,251,255	16.94%	1,999.995
2D1	1,271.460	8.51%	2,288,625	17.22%	1,799.997
2D	2,622.510	17.56%	1,704,650	12.83%	650.007
3D1	5,542.280	37.10%	2,300,085	17.31%	415.007
3D	2,090.950	14.00%	867,735	6.53%	414.995
4D1	671.170	4.49%	278,540	2.10%	415.006
4D	207.660	1.39%	86,185	0.65%	415.029
<b>Dry Total</b>	<b>14,936.880</b>	<b>100.00%</b>	<b>13,290,140</b>	<b>100.00%</b>	<b>889.753</b>

**Grass:**

1G1	324.020	0.94%	260,910	1.40%	805.228
1G	625.360	1.81%	479,745	2.58%	767.150
2G1	1,024.460	2.96%	785,555	4.23%	766.799
2G	3,802.430	10.98%	2,991,370	16.10%	786.699
3G1	3,909.490	11.29%	2,684,205	14.45%	686.587
3G	4,677.360	13.51%	3,224,570	17.36%	689.399
4G1	5,652.150	16.33%	3,827,340	20.60%	677.147
4G	14,599.750	42.18%	4,324,840	23.28%	296.226
<b>Grass Total</b>	<b>34,615.020</b>	<b>100.00%</b>	<b>18,578,535</b>	<b>100.00%</b>	<b>536.718</b>

<b>Irrigated Total</b>	<b>23,807.360</b>	<b>31.74%</b>	<b>39,874,770</b>	<b>55.17%</b>	<b>1,674.892</b>
<b>Dry Total</b>	<b>14,936.880</b>	<b>19.92%</b>	<b>13,290,140</b>	<b>18.39%</b>	<b>889.753</b>
<b>Grass Total</b>	<b>34,615.020</b>	<b>46.15%</b>	<b>18,578,535</b>	<b>25.70%</b>	<b>536.718</b>
Waste	172.620	0.23%	56,105	0.08%	325.020
Other	1,471.200	1.96%	478,155	0.66%	325.010
Exempt	2,133.530	2.84%			
<b>Market Area Total</b>	<b>75,003.080</b>	<b>100.00%</b>	<b>72,277,705</b>	<b>100.00%</b>	<b>963.663</b>

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

<b>Irrigated Total</b>	<b>23,807.360</b>	<b>9.45%</b>	<b>39,874,770</b>	<b>8.89%</b>	
<b>Dry Total</b>	<b>14,936.880</b>	<b>14.70%</b>	<b>13,290,140</b>	<b>10.38%</b>	
<b>Grass Total</b>	<b>34,615.020</b>	<b>22.65%</b>	<b>18,578,535</b>	<b>19.30%</b>	
Waste	172.620	7.51%	56,105	5.44%	
Other	1,471.200	14.68%	478,155	11.29%	
Exempt	2,133.530	56.62%			
<b>Market Area Total</b>	<b>75,003.080</b>	<b>14.46%</b>	<b>72,277,705</b>	<b>10.66%</b>	



## 2008 Agricultural Land Detail

### County 2 - Antelope

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,815.440	28.65%	4,357,055	34.41%	2,399.999
1A	342.590	5.41%	822,215	6.49%	2,399.997
2A1	273.910	4.32%	657,385	5.19%	2,400.003
2A	668.120	10.55%	1,603,485	12.66%	2,399.995
3A1	578.700	9.13%	1,388,875	10.97%	2,399.991
3A	1,211.480	19.12%	2,907,555	22.96%	2,400.002
4A1	1,067.360	16.85%	741,815	5.86%	694.999
4A	378.200	5.97%	185,320	1.46%	490.005
<b>Irrigated Total</b>	<b>6,335.800</b>	<b>100.00%</b>	<b>12,663,705</b>	<b>100.00%</b>	<b>1,998.753</b>

**Dry:**

1D1	1,141.010	29.53%	1,939,710	34.62%	1,699.993
1D	213.510	5.53%	362,965	6.48%	1,699.990
2D1	211.140	5.46%	358,930	6.41%	1,699.962
2D	1,022.460	26.46%	1,738,190	31.03%	1,700.007
3D1	532.150	13.77%	904,655	16.15%	1,700.000
3D	495.270	12.82%	198,110	3.54%	400.004
4D1	186.490	4.83%	74,600	1.33%	400.021
4D	62.320	1.61%	24,930	0.45%	400.032
<b>Dry Total</b>	<b>3,864.350</b>	<b>100.00%</b>	<b>5,602,090</b>	<b>100.00%</b>	<b>1,449.684</b>

**Grass:**

1G1	218.100	1.31%	104,530	1.69%	479.275
1G	64.700	0.39%	34,205	0.55%	528.670
2G1	120.040	0.72%	46,285	0.75%	385.579
2G	1,195.550	7.16%	580,355	9.37%	485.429
3G1	806.280	4.83%	367,940	5.94%	456.342
3G	5,033.360	30.15%	2,006,950	32.41%	398.729
4G1	3,843.750	23.03%	1,469,195	23.73%	382.229
4G	5,410.330	32.41%	1,582,815	25.56%	292.554
<b>Grass Total</b>	<b>16,692.110</b>	<b>100.00%</b>	<b>6,192,275</b>	<b>100.00%</b>	<b>370.970</b>

<b>Irrigated Total</b>	<b>6,335.800</b>	<b>22.31%</b>	<b>12,663,705</b>	<b>50.15%</b>	<b>1,998.753</b>
<b>Dry Total</b>	<b>3,864.350</b>	<b>13.61%</b>	<b>5,602,090</b>	<b>22.18%</b>	<b>1,449.684</b>
<b>Grass Total</b>	<b>16,692.110</b>	<b>58.78%</b>	<b>6,192,275</b>	<b>24.52%</b>	<b>370.970</b>
Waste	1,263.870	4.45%	697,320	2.76%	551.733
Other	240.810	0.85%	97,525	0.39%	404.987
Exempt	416.020	1.47%			
<b>Market Area Total</b>	<b>28,396.940</b>	<b>100.00%</b>	<b>25,252,915</b>	<b>100.00%</b>	<b>889.282</b>

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

<b>Irrigated Total</b>	<b>6,335.800</b>	<b>2.52%</b>	<b>12,663,705</b>	<b>2.82%</b>	
<b>Dry Total</b>	<b>3,864.350</b>	<b>3.80%</b>	<b>5,602,090</b>	<b>4.37%</b>	
<b>Grass Total</b>	<b>16,692.110</b>	<b>10.92%</b>	<b>6,192,275</b>	<b>6.43%</b>	
Waste	1,263.870	54.99%	697,320	67.61%	
Other	240.810	2.40%	97,525	2.30%	
Exempt	416.020	11.04%			
<b>Market Area Total</b>	<b>28,396.940</b>	<b>5.48%</b>	<b>25,252,915</b>	<b>3.72%</b>	

## 2008 Agricultural Land Detail

### County 2 - Antelope

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	94.610	164,765	5,441.890	9,449,670	246,327.630	438,776,640
Dry	79.250	118,220	3,799.670	4,841,250	97,701.800	123,123,675
Grass	76.040	69,700	3,153.330	1,649,505	149,607.030	94,564,635
Waste	0.000	0	65.120	28,665	2,233.420	1,002,765
Other	1.580	560	257.720	102,760	9,765.640	4,131,525
Exempt	25.000	0	9.550	0	3,733.720	0
<b>Total</b>	<b>251.480</b>	<b>353,245</b>	<b>12,717.730</b>	<b>16,071,850</b>	<b>505,635.520</b>	<b>661,599,240</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	251,864.130	448,391,075	251,864.130	48.57%	448,391,075	66.13%	1,780.289
Dry	101,580.720	128,083,145	101,580.720	19.59%	128,083,145	18.89%	1,260.900
Grass	152,836.400	96,283,840	152,836.400	29.47%	96,283,840	14.20%	629.979
Waste	2,298.540	1,031,430	2,298.540	0.44%	1,031,430	0.15%	448.732
Other	10,024.940	4,234,845	10,024.940	1.93%	4,234,845	0.62%	422.430
Exempt	3,768.270	0	3,768.270	0.73%	0	0.00%	0.000
<b>Total</b>	<b>518,604.730</b>	<b>678,024,335</b>	<b>518,604.730</b>	<b>100.00%</b>	<b>678,024,335</b>	<b>100.00%</b>	<b>1,307.400</b>

\* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2007 Certificate of Taxes Levied (CTL)**

02 Antelope

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	102,660,985	106,059,555	3,398,570	3.31	743,975	2.59
2. Recreational	3,001,205	2,578,980	-422,225	-14.07	0	-14.07
3. Ag-Homesite Land, Ag-Res Dwellings	41,913,820	44,209,890	2,296,070	5.48	*-----	5.48
<b>4. Total Residential (sum lines 1-3)</b>	<b>147,576,010</b>	<b>152,848,425</b>	<b>5,272,415</b>	<b>3.57</b>	<b>743,975</b>	<b>3.07</b>
5. Commercial	55,263,200	59,977,975	4,714,775	8.53	4,165,085	0.99
6. Industrial	598,395	598,395	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	18,289,240	21,134,165	2,844,925	15.56	16,200	15.47
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>74,150,835</b>	<b>81,710,535</b>	<b>7,559,700</b>	<b>10.2</b>	<b>4,165,085</b>	<b>4.58</b>
<b>10. Total Non-Agland Real Property</b>	<b>221,726,845</b>	<b>235,912,660</b>	<b>14,185,815</b>	<b>6.4</b>	<b>4,925,260</b>	<b>4.18</b>
11. Irrigated	384,450,005	448,391,075	63,941,070	16.63		
12. Dryland	99,532,795	128,083,145	28,550,350	28.68		
13. Grassland	79,856,855	96,283,840	16,426,985	20.57		
14. Wasteland	1,608,415	1,031,430	-576,985	-35.87		
15. Other Agland	4,312,575	4,312,575	-77,730	-1.8		
<b>16. Total Agricultural Land</b>	<b>569,760,645</b>	<b>678,024,335</b>	<b>108,263,690</b>	<b>19</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>791,487,490</b>	<b>913,936,995</b>	<b>122,449,505</b>	<b>15.47</b>	<b>4,925,260</b>	<b>14.85</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.

**Antelope County Assessor's Office  
501 Main Street, Room #7  
Neligh NE 68756-1473**

July 30, 2007

Merlin Bolling, Chairman  
Antelope County Board of Equalization  
501 Main Street  
Neligh NE 68756

RE: 3-Year Plan of Assessment

Dear Merlin Bolling,

Pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, and by 2005 Neb. Laws LB 263, Section 8 please find enclosed for your inspection & consideration the Antelope County Assessor's 3-Year Plan of Assessment. Please take this report into consideration when determining the Assessor's Office Budget.

Respectfully Yours,



Julie A. Harrison  
Antelope County Assessor

ENC

CC: (as amended 10/31/2007)  
Ruth Sorensen,  
Property Tax Administrator  
Nebraska Department of Revenue  
1033 "O" Street, Suite 600  
Lincoln Nebraska 68508

**RECEIVED**  
NOV 05 2007  
NEBRASKA DEPT. OF REVENUE  
PROPERTY ASSESSMENT DIVISION

**Antelope County's  
3 Year Plan of Assessment (2008-2010)  
July 30, 2007  
*Amended 10/31/2007***

**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 2007 County Abstract, Antelope County has a total count of 6,937 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 796,668,930. The residential class value is 13% of the total; the commercial/industrial class value is 8%, the agricultural land accounts for 79% of the real property value. The total personal property value is 51,883,534. Antelope County handled 1,087 personal property schedules in 2007. Centrally assessed property adds approximately another 5 million dollars to the value for a total County valuation of over 853 million.

**Staff/Training/Budget**

The staff of the Antelope County Assessor's office consists of the Assessor, the Deputy, and one full-time clerk. Temporary seasonal part-time help may be employed during revaluation, pick-up work, and other extraordinarily busy times as deemed necessary. 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, inspects real property, 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. If temporary workers are employed, they will assist 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.

If a contract is executed with an outside appraiser for annual maintenance and pick-up work or major revaluations, the assessor compiles the models for, and applies the values herself.

The assessor's budget is in two parts. For the 2006-2007 fiscal year the General Fund Budget was \$92,475 and the assessor's Re-Appraisal Fund budget was \$29,050. The budget for 2006-2007 has been requested to be \$94,180 for the General Fund & \$29,750 for the Re-Appraisal Fund. The Antelope County Board of Supervisors has not approved this request to date.

### **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. In 2002 a complete renovation of the cadastral maps began. Every map was checked parcel by parcel, and drawn according to deed of record. An index for ownership was developed. The rural maps were completed by 2003. For 2007 the urban cadastrals were completed.

In addition to the hard copy cadastral maps, ownership is being tracked on the ESRI Arc-GIS computer program as of 2004. This is kept current with land transfers. In 2007 the services of GIS Workshop were secured in an effort to improve our system. They have rectified all parcels which were already digitized, and digitized those that were not. Our data was delivered back to us on 10/16/2007. We are currently in the process of labeling all parcels. This is expected to take 6 months or so. This programming will be much more accurate than the make-shift program used prior.

### **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, 2007-2009:

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>  
Protest Valuation Support – Due Prior to July 25<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 – Submitted to the County Board of Equalization by July 31<sup>st</sup>, and submitted to the Property Assessment & Taxation Division 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  
Sales Information to PAT – 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>. Four hundred sixty nine homestead exemptions were filed in the Antelope County Assessor's Office in 2007. 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 15, March 8 & 22, April 12 & 26, May 10 & 24, and June 14. 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.

## **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. Postcards notifying taxpayers of filing

requirements are sent at the beginning of the personal property season, usually during the first week of January. Then again in the middle of April reminder postcards 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 10<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. All corrections are forwarded to the Property Tax Division. The Antelope County Assessor's Office anticipates no changes in this process over the next three years.

### **Permissive Exemptions**

Permissive exemption forms are prepared by Assessor's Office staff, and mailed to all entities that were permissively tax exempt the previous year by 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. As property transfers in & out of exemption, the assessor contacts the parties involved to ensure that the proper classification is given to the property, and that all requirements are fulfilled.

### **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. Almost 100 people came to the assessor's office to inquire about their valuation changes in 2007. Thirty seven properties were protested by property owners.

### **TERC Appeals**

The Assessor prepares all evidence to support her values during Tax Equalization & Review Commission hearings, and attends the hearings to defend her values. She appeared as an expert witness for the appellant, a taxpayer, on September 13, 2007 for a 2006 appeal for which the appellees were the owners of 2 hog confinements. TERC restored the assessor's original value on both properties, reverting that set during protest by the Antelope County Board of Equalization. In addition, as a result of the 2007 County Board of Equalization hearings, the assessor filed TERC appeals on 5 properties. One appeal was filed against the County by a taxpayer.



## 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 75%.

#### **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). In 2006 Neligh & Orchard Residential properties were revalued (approximately 883 & 256 parcels respectively). All irrigation wells were researched through the Nebraska Department of Natural Resources, and approximately 2605 parcels were re-worked for current land use.

For 2007, the residential & commercial market for Tilden City (212 parcels) (with cooperation from the Madison County Assessor), Elgin City (533 parcels), & Clearwater Village (283 parcels) were analyzed. No valuation changes were made per the studies. Oakdale Village (294 parcels) was also reviewed, and all residential improvements were reduced by 15% as indicated by the sales. Rural residential property was examined. Medium sized acreages (123 parcels) (6.01-16 acre residential properties with a home), non-home acreages (97 parcels) (small residential tracts with no house), and recreational parcels (33 parcels) were increased according to the market data. The commercial study revealed a need to revalue nursing homes & large commercial hog farrowing facilities. All pick-up work was completed (276 parcels) for new structures. New irrigation wells were researched through the Nebraska Department of Natural Resources along with any other changes in agricultural land reported by taxpayers, and all of market area 5. Changes were made accordingly (1213 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**

#### **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 Oakdale and Clearwater was performed by Blaser Appraisal. Neligh, Tilden, and Elgin

Cities were listed by the Assessor and one clerk. Orchard, 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.*

**2007-**

**Tilden Residential Update:**  
(approximately 146 parcels)

- 1) Statistics were reviewed for Tilden Residential.
- 2) Market influences were studied.
- 3) Property was not reappraised as deemed unnecessary.

**Oakdale Residential Update:**  
(approximately 238 parcels)

- 1) Statistics were reviewed for Oakdale Residential.
- 2) Market influences were studied.
- 3) Property was not reappraised as deemed unnecessary.

**Elgin Residential Update:**  
(approximately 384 parcels)

- 1) Statistics were reviewed for Elgin Residential.
- 2) Market influences were studied.
- 3) Property was not reappraised as deemed unnecessary.

**Clearwater Residential Update:**  
(approximately 210 parcels)

- 1) Statistics were reviewed for Clearwater Residential.
- 2) Market influences were studied.
- 3) Property was not reappraised as deemed unnecessary.

**Rural Residential Update:**  
(approximately 441 parcels)

- 1) Statistics were reviewed for Rural Residential.
- 2) Market influences were studied.
- 3) Property was reappraised as follows:
  - a. Medium-sized Homesite Acreage (123 parcels)
  - b. Non-home Acreages (97 parcels)
  - c. Recreational Parcels (33 parcels)

### **Pick-up Work**

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

### **Statistical Indicators:**

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

#### **Residential**

**Median – 97**

**COD – 36.17**

**PRD – 117.39**

An acceptable range for median level of value is 92-100, COD is 0-15, and PRD is 98-103. With the small market sampling, and diversity of the class between the market area subclasses, the COD & PRD are unreliable.

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

Approximately 100 taxpayers received the explanations necessary regarding their questions/concerns. Models and other supporting documentation were consulted. The Antelope County Board of Equalization met Monday, July 16<sup>th</sup> to hear 37 protests. Taxpayers protested 17,506,175 in value, and requested new values totaling 12,050,617. After review, the assessor recommended values of 13,028,900. The Antelope County Board of Equalization lowered the protested values to 12,286,075. The reduction was 5,220,100. The decisions made by the Board resulted in 5 TERC cases being filed by the assessor. One other TERC case was brought forth by a taxpayer, and will be addressed accordingly.

### **2008-**

#### **Elgin City**

(approximately 384 parcels)

- 1) Statistics will be reviewed for Elgin Residential. Although it appears level of value will meet standards, quality is off. Elgin has a very "hot & cold" market, but hopefully some sort of pattern has been established.
- 2) Market influences will be studied.
- 3) Property will be reappraised as deemed necessary.

**Brunswick Residential Update:**  
(approximately 95 parcels)

- 1) Statistics will be reviewed for Brunswick Residential.
- 2) Market influences will be studied.
- 3) Property will be reappraised as deemed necessary.

**Royal Residential Update:**  
(approximately 65 parcels)

- 1) Statistics will be reviewed for Royal Residential.
- 2) Market influences were studied.
- 3) Property will be reappraised as deemed necessary.

**Pick-up Work**

- 1) The Assessor and Deputy will 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.

**2009-**

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

- 1) Statistics will be reviewed for Neligh Residential.
- 2) Market influences will be studied.
- 3) Property will be reappraised.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor, according to the market data.

**Orchard Residential Update:**  
(approximately 292 parcels)

- 1) Statistics will be reviewed for Orchard Residential.
- 2) Market influences will be studied.
- 3) Property will be reappraised.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor, according to market data.

**"Small Town" Residential Update:  
(Tilden, Oakdale & Clearwater)  
(approximately 594 parcels)**

- 1) Statistics will be reviewed for "Small Town" Residential.
- 2) Market influences will be studied.
- 3) Property will be reappraised or updated as it is deemed necessary.

**Pick-up Work**

- 1) The Assessor and Deputy will 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.

**2010-**

**Rural Residential Update:  
(approximately 441 parcels, plus  
1207 agricultural improved with house)**

- 1) Statistics will be reviewed for Neligh Residential.
- 2) Market influences will be studied.
- 3) Property will be reappraised.
- 4) Properties will be grouped into comparable sub-classes.
- 5) Values will be set by the Assessor, according to the market data.

**Pick-up Work**

- 1) The Assessor and Deputy will 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 6% 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.*

### **2007 Commercial Update: (approximately 524 parcels)**

- 1) Statistics were reviewed for Commercial
- 2) Market influences were studied.
- 3) Large-scale hog farrowing units were revalued along with nursing homes.

### **Statistical Indicators:**

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

**Commercial**  
**Median** – 96  
**COD** – 30.18  
**PRD** – 102.15

An acceptable range for median level of value is 92-100, COD is 0-20, and PRD is 98-103. With such a small commercial base, and even smaller market sampling the COD is not reliable in Antelope County.

### **Pick-up Work (approximately 10 parcels)**

- 1) The Assessor and Deputy 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 100 taxpayers received the explanations necessary regarding their questions/concerns. Models and other supporting documentation were consulted. The Antelope County Board of Equalization met Monday, July 16<sup>th</sup> to hear 37 protests. Taxpayers protested 17,506,175 in value, and requested new values totaling 12,050,617. After review, the assessor recommended values of 13,028,900. The Antelope County Board of Equalization

lowered the protested values to 12,286,075. The reduction was 5,220,100. The decisions made by the Board resulted in 5 TERC cases being filed by the assessor. One other TERC case was brought forth by a taxpayer, and will be addressed accordingly.

## **2008-10**

### **Commercial Update:** (approximately 524 parcels)

- 1) Statistics will be reviewed for 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) The Assessor and Deputy will 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. In 2006 all wells were researched through the Nebraska Department of Natural Resources, and parcels were re-worked accordingly.



## **Proposed Timeline**

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

### **2007-**

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

- 1) Deputy Assessor researched all land use changes, and all of Market Area 5. (1213 total changes were made; 408 parcels in Market Area 5.)
- 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.

Deputy Assessor digitized parcels & drew land use through May of 2007. Hence forth she will only be drawing the land use, and digitizing any splits or combinations that result from 521 changes and/or owner request. The software from GIS Workshop will be 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. For the 2006 valuation year registered irrigation wells were researched, and land use changed accordingly (approximately 2605 parcels).

For 2007, our focus was on Market Area 5, the river market area. It was completed, along with all land use changes (new irrigation, cropland changes, etc.) Agricultural land values were set according to market, with the aid of a homegrown spreadsheet. In May, the executed a contract with GIS Workshop to rectify & finish digitizing our parcel layer of our GIS system, and to use their software tools. On October 16, 2007 they delivered our data to us, which we began labeling. This must be completed prior to us receiving the land use tools. It is expected to take approximately 6 months, and is our priority one project for agricultural land. They will also be providing support to the County for the system. Training should begin late summer to early fall.

#### **Market Analysis:**

A market analysis of Antelope County's agricultural land sales was performed by the Assessor. A homegrown spreadsheet is 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.

### **Statistical Indicators:**

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

**Agricultural**  
**Median – 72**  
**COD – 17.56**  
**PRD – 101.62**

An acceptable range for median level of value is 69-75, COD is 0-20, and PRD is 98-103.

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

Approximately 100 taxpayers received the explanations necessary regarding their questions/concerns. Models and other supporting documentation were consulted. The Antelope County Board of Equalization met Monday, July 16<sup>th</sup> to hear 37 protests. Taxpayers protested 17,506,175 in value, and requested new values totaling 12,050,617. After review, the assessor recommended values of 13,028,900. The Antelope County Board of Equalization lowered the protested values to 12,286,075. The reduction was 5,220,100. The decisions made by the Board resulted in 5 TERC cases being filed by the assessor. One other TERC case was brought forth by a taxpayer, and will be addressed accordingly.

### **2008-**

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

- 1) Deputy Assessor will research all land use changes, and re-work Market Area 4 (665 parcels in Market Area 4).
- 2) Land use will be drawn in ESRI Arc GIS.
- 3) The parcels will be calculated with AgCalc.
- 4) The data will be entered into the Terra Scan system.

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

Deputy Assessor will label each parcel digitized by GIS Workshop. She will draw the land use. Then, she will calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System.

#### **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.

## **2009-**

### **Pick-up Work**

- 1) Deputy Assessor will research all land use changes, and re-work Market Area 3 (1235 parcels in Market Area 3).
- 2) Land use will be drawn in ESRI Arc GIS.
- 3) The parcels will be calculated with AgCalc.
- 4) The data will be entered into the Terra Scan system.

### **Computer Data Entry:**

Deputy Assessor will label parcels digitized by GIS Workshop & draw the land use. Then, she will calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System.

### **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

## **2010-**

### **Pick-up Work**

- 1) Deputy Assessor will research all land use changes, and re-work Market Area 2 (825 parcels in Market Area 2).
- 2) Land use will be drawn in ESRI Arc GIS.
- 3) The parcels will be calculated with AgCalc.
- 4) The data will be entered into the Terra Scan system.

### **Computer Data Entry:**

Deputy Assessor will label the parcels digitized by GIS Workshop, and draw the land use. Then, she will calculate the number of acres of each land use in each soil type. This information will be entered into the Terra Scan System.

### **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, and the Deputy Assessor updates GIS. 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 Terrascan computer system has proven to be wonderful tool. Initially 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 were entered for 2006. All photographs have been taken & imported into the Terrascan System for 2007. In addition, the most current deed references have been added. Some problems have become evident in some of our records. Those records are being corrected as time allows.

Each year a statistical study is done to determine if values are within range, and which types of revaluations are needed. The Assessor must prioritize her work due to budget, time, and personnel constraints. It is only because of the very devoted staff of the Antelope County Assessor's Office that all of this is possible.

For more information see 2007 Reports & Opinions of the Property Tax Administrator, 2007 Antelope County Abstract, and 2007 Assessor Survey.

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

Julie A. Harrison  
Antelope County Assessor

## 2008 Assessment Survey for Antelope County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	1
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	Shared or temporary employees are hired as needed and as the budget allows.
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$92,475 (exactly the same as 2007)
7.	<b>Part of the budget that is dedicated to the computer system</b>
	N/A (county general pays the main computer costs for all offices. The assessor's office pays for specialty applications like GIS.)
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$92,475
9.	<b>Amount of the total budget set aside for appraisal work</b>
	none
10.	<b>Amount of the total budget set aside for education/workshops</b>
	None (comes from appraisal budget)
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$29,050 (this includes some workshop costs as well as some supplies and any contract work done, unused monies in this budget can be rolled over from prior year)

12.	<b>Other miscellaneous funds</b>
	none
13.	<b>Total budget</b>
	\$121,525 (exactly the same as 2007)
a.	<b>Was any of last year's budget not used:</b>
	Yes (about \$3,000)

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

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	yes (new in 2007)
6.	<b>Who maintains the GIS software and maps?</b>
	Deputy Assessor
7.	<b>Personal Property software:</b>
	TerraScan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	yes
2.	<b>If so, is the zoning countywide?</b>
	yes

3.	<b>What municipalities in the county are zoned?</b>
	Neligh and Tilden (Elgin was previously thought to have zoning, but does not)
4.	<b>When was zoning implemented?</b>
	1999

#### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	None in 2007
2.	<b>Other services</b>
	none





## Certification

This is to certify that the 2008 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 Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5340.

Dated this 7th day of April, 2008.

  
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Department of Revenue, Property Assessment Division



## Valuation History Charts