

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

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

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for Antelope County

Residential Real Property - Current

Number of Sales	148	Median	93.82
Total Sales Price	\$8,564,355	Mean	98.79
Total Adj. Sales Price	\$8,564,355	Wgt. Mean	89.96
Total Assessed Value	\$7,704,315	Average Assessed Value of the Base	\$52,091
Avg. Adj. Sales Price	\$57,867	Avg. Assessed Value	\$52,056

Confidence Interval - Current

95% Median C.I	91.19 to 97.30
95% Wgt. Mean C.I	87.28 to 92.64
95% Mean C.I	93.96 to 103.62
% of Value of the Class of all Real Property Value in the	6.50
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	5.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	141	95	95.10
2012	124	97	96.60
2011	136	97	97
2010	143	97	97

2014 Commission Summary for Antelope County

Commercial Real Property - Current

Number of Sales	24	Median	89.67
Total Sales Price	\$731,650	Mean	102.37
Total Adj. Sales Price	\$731,650	Wgt. Mean	90.40
Total Assessed Value	\$661,400	Average Assessed Value of the Base	\$171,781
Avg. Adj. Sales Price	\$30,485	Avg. Assessed Value	\$27,558

Confidence Interval - Current

95% Median C.I	73.50 to 100.70
95% Wgt. Mean C.I	77.62 to 103.18
95% Mean C.I	70.03 to 134.71
% of Value of the Class of all Real Property Value in the County	4.47
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	0.69

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	22		84.78
2012	16		94.39
2011	19		97
2010	25	94	94

2014 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Antelope County

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2011 through September 30, 2013). The review and analysis is completed to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property.

Annually the county completes pick-up work obtained from the zoning office and from building permits received, including new construction, on residential properties in a timely manner. All residential pick up work as of January 1, 2014 has been completed and assessed.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. Reassessment of Rural Residential was completed in 2009. Reassessment of all towns with the exception of Clearwater was completed in 2010 with completion of Clearwater occurring in 2011. For 2012 new photographs were taken of every residential parcel county wide. This completes our required 6 year inspection process for residential property.

Prior assessment for the all homes in Orchard had a 50% economic factor applied. Review of the sold properties indicated that an adjustment to the factor was necessary for homes with an effective age of zero to 54 years. Those homes (effective age of 0-54) in Orchard now have an economic factor of 30%. For 2014, all residential homes in Elgin were reviewed for accuracy of property information and effective age was adjusted accordingly to achieve uniform application of the effective age. For 2014, no assessment actions, adjustments, were needed to improve the equity within the residential class of property for the remaining city's & villages in Antelope County.

2014 Residential Assessment Survey for Antelope County

1.	Valuation data collection done by:																				
	Staff																				
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	Cost and Market																				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																				
	6/09																				
5.	Are individual depreciation tables developed for each valuation grouping?																				
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																				
6.	Describe the methodology used to determine the residential lot values?																				
	Sale price and square foot.																				

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2010	06/09	2013
	5	2010	06/09	2013
	10	2010	06/09	2013
	15	2010	06/09	2013
	20	2010	06/09	2013
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	30	2010	06/09	2013
	35	2010	06/09	2013
	40	2010	06/09	2013

2014 Residential Correlation Section

Antelope County

County Overview

The population in Antelope County is approximately 6,685 residents. The town of Neligh located on Highway 275 and the county seat has a population of 1,599 residents. There is a public school in Neligh. Elgin with a population of 661 has a public school and private school system. The village of Oakdale has a population of 322. The villages of Clearwater (population 419), Orchard (population 379) and Royal (population 63) are part of the unified school district which also includes the village of Verdigre.

Description of Analysis

Residential parcels are valued utilizing nine valuation groupings that closely follow the assessor location or towns in the county. One of the groupings contains the residential parcels outside of any corporate limit.

The residential class of property in Antelope County is represented with 148 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range and demonstrate support for each other with only the weighted mean being below the range by two points.

Sales Qualification

The county reviews all sales through research of the deed, supplemental questionnaires and/or interviews with buyers and sellers, and on-site reviews of the property as deemed appropriate. Review of the counties non-qualified sales included unimproved sales; sales substantially changed subsequent to purchase, with others disqualified due to being political subdivision, exempt, family, foreclosure, title, or other terms and conditions. All qualified, arms-length transactions are included in the sales file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in a uniform and proportionate manner.

Level of Value

Based on the consideration of all available information, the level of value is determined to be 94% of market value for the residential class of real property.

2014 Commercial Assessment Actions for Antelope County

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (October 1, 2010 to September 30, 2013). The review and analysis is used to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property.

Annually the county completes the pick-up work on new construction and alterations to commercial properties in a timely manner. The Zoning Administrator, town clerks and Assessor's office work together to ensure all new construction and alterations in the county are recorded for valuation. All construction completed by January 1, 2014 has been entered and is reflected in the current values.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. In 2011 the Assessor and staff worked on obtaining new photos of all commercial properties and reviewing sites. For 2012, all commercial properties have been updated with new photos and all reviews have been completed for the 6 year inspection process.

For 2014, Antelope County had 24 qualified sales consisting of 14 different occupancy codes. Based on the limited sales data no commercial assessment actions - adjustments - were needed to improve the equity within the commercial class of property.

2014 Commercial Assessment Survey for Antelope County

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	Staff																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Sales approach and cost approach as needed to verify value.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	If no comparable sales are available within the county, the state sales file is utilized to determine any comparable sales in adjoining counties. The cost approach is also utilized as an additional tool to verify/support the accuracy of the value in the absence of any comparable sales.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
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5.	Are individual depreciation tables developed for each valuation grouping?																		
	No																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Sales comparison																		

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2014 Commercial Correlation Section for Antelope County

County Overview

Antelope County is located in north central Nebraska. Neligh being the largest in population (1,599 residents) and has a hospital, grocery, retail trade and auto dealer. Elgin has a population of 661 residents and has services comparable to Neligh. Tilden which is located mostly in Madison County has a population of 953 people and also offers similar commercial services as Neligh. Oakdale has a population base of 322 and Royal has a population base of 63. The villages of Oakdale and Royal are very limited on the commercial services.

Description of Analysis

Commercial parcels are valued utilizing eight valuation groupings that closely follow the assessor location or towns in the county. There are 15 occupancy codes represented in the sales file. Valuation Grouping 01 (Neligh) being the hub of the commercial activity would understandably carry the most weight in developing a reliable sample. However, with only nine sales this sample is unreliable and will not be used in determining a level of value.

Sales Qualification

The Division conducted a review of each county's sales qualification. The conclusion is that there was no bias in the sales verification and that the County Assessor utilized all arm's length transactions available.

Equalization and Quality of Assessment

With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

There is no information available to indicate that Antelope County has not met an acceptable level of value. Based on the consideration of all information available and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for Antelope County

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred during the current study period (October 1, 2010 to September 30, 2013). The review and analysis is used to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file for each market area to determine proportionality, representativeness and adequacy of the sales. The county agreed with the sales that were borrowed to make the sample proportionate for the market areas and land use and set values for 2014.

Annually, the county conducts pick-up of new construction of agricultural improvements and updates any known land use changes in a timely manner. We continue to work with the Natural Resource Districts in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding NRD and FSA records, such as expanded acre sign ups, as available.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. In 2011, Antelope County purchased aerial photographs of all farm sites countywide from GIS Workshop. Inspection of each of these was conducted and updates to any property changes were made.

In the past, Antelope County has consisted of 5 market areas. In 2010, these were consolidated into 3 market areas based on soil type, and geographical characteristics. For 2014, 3 market areas continued, however a need was determined to revisit the possibility of combining into only 2 market areas for 2015.

The three market areas all experienced increases to LCG values for 2014. Antelope County had 80 sales, with 44 in Market Area 1, 19 in Market Area 2 and 18 in Market Area 3. To ensure proportionality among the study years, 23 sales were borrowed from surrounding counties. Market Area 1 which had the most qualified sales with 51 required a 50 % increase in irrigated land values, 45% increase in dry land values and a 20% increase in grass land values. Market Area 2, with 23 qualified sales, required a 40% increase in irrigated land values, with a 32% increase in dry land values and 44% increase in grass values. Market Area 3, with 29 qualified sales required a 45% increase in irrigated land values, 75% increase in dry land values and 48% increase in grass land values.

2014 Agricultural Assessment Survey for Antelope County

1.	Valuation data collection done by:								
	Staff								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
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3.	Describe the process used to determine and monitor market areas.								
	Geological characteristics and soil capabilities								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use and ownership of surrounding land. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is surrounded by agricultural land owned by the same party, it is considered agricultural. To determine recreational land we research by contating the owner and by visual inspection to determine if any agricultural use is detected.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	Buyer and seller discussion, questionnaires								
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.								
	No.								
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								

	N/A
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Antelope County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	4,800	4,800	4,770	4,770	4,760	4,760	3,750	2,850	4,659
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Knox	2	3,000	2,899	2,789	2,600	2,470	2,375	2,145	2,045	2,582
Pierce	1	5,481	5,292	4,960	4,870	4,778	4,634	3,685	3,495	4,769
Antelope	2	4,340	4,330	4,275	4,275	4,225	4,225	3,375	2,800	3,922
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Wheeler	1	3,650	3,645	3,400	3,220	3,110	3,095	3,025	2,830	3,024
Antelope	3	5,899	5,850	5,580	5,473	5,275	5,048	4,100	3,900	5,372
Boone	1	5,530	5,318	5,115	5,073	4,915	4,919	4,255	3,745	4,927
Madison	1	5,985	5,715	5,355	5,097	4,840	4,664	3,846	3,250	5,070

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	2,800	2,700	2,700	2,700	2,700	2,625	1,550	1,275	2,606
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Knox	2	1,680	1,634	1,380	1,250	1,220	1,200	1,185	1,175	1,356
Pierce	1	4,570	4,425	4,170	3,980	3,765	3,665	2,330	2,035	3,938
Antelope	2	1,550	1,525	1,400	1,400	1,350	1,325	1,100	1,100	1,343
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Wheeler	1	1,555	1,540	1,365	1,300	1,280	1,175	1,105	1,050	1,190
Antelope	3	5,375	5,065	4,490	4,490	4,175	4,175	3,550	2,984	4,404
Boone	1	5,005	5,001	4,101	4,063	4,010	4,026	3,550	3,554	4,160
Madison	1	5,510	5,364	5,050	4,843	4,587	4,388	3,539	2,850	4,769

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1,085	1,113	1,086	1,142	1,107	1,125	1,042	937	1,059
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Knox	2	915	913	863	895	882	882	897	900	897
Pierce	1	1,708	1,947	1,711	1,572	1,650	1,488	1,152	995	1,373
Antelope	2	783	837	823	863	852	859	837	753	806
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Wheeler	1	960	945	820	745	770	705	612	521	582
Antelope	3	1,228	1,297	1,254	1,316	1,348	1,174	1,282	1,144	1,208
Boone	1	1,248	1,378	1,144	1,116	1,237	1,239	1,062	1,060	1,158
Madison	1	2,105	1,926	1,760	1,835	1,744	1,611	1,336	959	1,544

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Antelope County

County Overview

Antelope County is a rural area with seven towns in the county. There are over 500,000 acres of broken down to approximately: 57% irrigated 16% dry land; and 25% grassland. The majority of the irrigated land is center pivot irrigated. The Elkhorn River flows northwest to southeast through the central portion of the county. Antelope County is located in the Upper Elkhorn Natural Resource District (UENRD). The UENRD initiated certification of irrigated acres in the spring of 2012. Information on the UENRD website states that final acre certification will be based on County Assessor and/or FSA records.

The county is made up of three market areas: Market Area 1 is the northerly portion of the county located north of the Elkhorn River, all considered sand hills. This market area includes about half of the county, with 61% irrigated cropland, 15% dry land, and 22% grassland. Market Area 2 is the southwesterly portion of the county, which is also sand hills type lands located south of the Elkhorn River. This area is made up of 53% irrigated cropland, 9% dry land, and 35% grassland. Market Area 3 is located in the southeast portion of the county. This area has heavier, silty type soils with extensive center pivot irrigation. This area is made up of 55% irrigated cropland, 23% dry land, and 21% grassland. This is the most productive area of the county. The agricultural market in this area has seen a steady increase in land values, most notably irrigated land values. It needs to be noted that the percent of irrigated land use in each Market Area has been increasing the last several years with a corresponding decrease in dry land and/or grassland percent of land use.

Holt County to the west, Knox County to the north, and Pierce County to the east is the comparable areas adjoining Market Area 1. Comparable areas adjoining Market Area 2 are limited to the southeast portion of Holt, northeast portion of Wheeler, and the extreme northwest corner of Boone County (Boone County Market Area 2). The comparable areas adjoining Market Area 3 are Boone County (Boone County Market Area 1) and Madison County.

Description of Analysis

Analysis of sales within the county indicates that the sample was disproportionate when stratified by sale date. The sample was expanded with comparable sales from all the adjoining counties to resolve the disproportionate sample. Attempts were also made to expand the land use subclasses. A total of 103 sales were analyzed to determine the level of value. The 2014 abstract report indicated that the overall increase to agricultural land in Antelope County increased 47.50%. The irrigated values increased 47%, dry values increased 60% and grass values increased 32%. Two of the three overall measures of central tendency are within the acceptable range. It is believed that the market areas are equalized.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that the reasons for disqualifying sales were adequate and documented. The review revealed no apparent bias existed in the

2014 Agricultural Correlation Section for Antelope County

qualification determinations, and that all arm-length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible. The land values are equalized with comparable adjoining areas. This entire area has seen a tremendous increase in agriculture land values during the last several years. The county has analyzed and addressed the increase in agriculture land prices with their assessment actions. The Antelope County values for 2014 are within the range and supported by assessed values for 2014 for comparable areas of adjoining counties.

Level of Value

Based on the consideration of all available information, the level of value is determined to be 69% of market value for the agricultural class of real property, and all subclasses are determined to be valued within the acceptable range.

02 Antelope**RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 148
 Total Sales Price : 8,564,355
 Total Adj. Sales Price : 8,564,355
 Total Assessed Value : 7,704,315
 Avg. Adj. Sales Price : 57,867
 Avg. Assessed Value : 52,056

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 99
 COD : 18.21
 PRD : 109.82

COV : 30.37
 STD : 30.00
 Avg. Abs. Dev : 17.08
 MAX Sales Ratio : 274.00
 MIN Sales Ratio : 56.24

95% Median C.I. : 91.19 to 97.30
 95% Wgt. Mean C.I. : 87.28 to 92.64
 95% Mean C.I. : 93.96 to 103.62

*Printed:3/24/2014 4:38:25PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	19	97.83	96.17	90.74	10.56	105.98	69.06	131.88	87.08 to 101.25	49,842	45,228
01-JAN-12 To 31-MAR-12	7	99.42	104.38	101.79	08.09	102.54	90.86	131.88	90.86 to 131.88	49,804	50,694
01-APR-12 To 30-JUN-12	14	91.24	94.15	90.86	20.43	103.62	60.56	184.82	71.70 to 106.00	51,457	46,755
01-JUL-12 To 30-SEP-12	19	90.86	88.45	90.50	09.13	97.73	66.67	103.70	81.32 to 96.24	35,538	32,162
01-OCT-12 To 31-DEC-12	23	89.72	92.52	89.24	12.41	103.68	73.49	117.74	81.67 to 101.21	78,483	70,037
01-JAN-13 To 31-MAR-13	18	98.15	106.92	92.53	19.07	115.55	80.93	227.00	88.42 to 109.03	69,234	64,061
01-APR-13 To 30-JUN-13	27	91.30	108.61	86.68	33.86	125.30	56.24	274.00	80.82 to 111.90	61,424	53,244
01-JUL-13 To 30-SEP-13	21	95.53	99.05	87.93	17.74	112.65	57.20	163.89	89.78 to 103.45	55,398	48,710
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	59	94.41	94.18	92.14	12.70	102.21	60.56	184.82	90.86 to 97.83	45,614	42,031
01-OCT-12 To 30-SEP-13	89	92.97	101.85	88.96	21.99	114.49	56.24	274.00	89.72 to 99.27	65,990	58,702
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	63	91.51	92.97	91.04	13.33	102.12	60.56	184.82	87.96 to 96.24	56,339	51,292
<u>ALL</u>	148	93.82	98.79	89.96	18.21	109.82	56.24	274.00	91.19 to 97.30	57,867	52,056

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	53	94.11	98.21	91.59	14.46	107.23	57.20	227.00	89.78 to 97.53	60,868	55,748
05	8	94.59	96.82	91.63	11.42	105.66	78.63	125.62	78.63 to 125.62	64,688	59,272
10	10	96.97	91.60	90.46	12.88	101.26	60.56	114.00	66.67 to 105.81	15,900	14,383
15	32	92.24	109.45	91.26	31.48	119.93	56.24	274.00	83.66 to 107.77	47,172	43,050
20	8	95.31	93.99	93.94	17.23	100.05	69.06	125.09	69.06 to 125.09	46,750	43,916
25	15	96.68	98.14	93.39	15.61	105.09	62.00	136.38	89.59 to 106.33	31,423	29,346
30	8	92.98	93.44	90.26	17.32	103.52	71.00	117.71	71.00 to 117.71	28,875	26,061
35	14	92.37	89.40	84.49	13.34	105.81	64.50	112.68	74.55 to 103.45	148,286	125,289
<u>ALL</u>	148	93.82	98.79	89.96	18.21	109.82	56.24	274.00	91.19 to 97.30	57,867	52,056

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	147	94.11	98.83	89.85	18.27	109.99	56.24	274.00	91.19 to 97.30	56,261	50,551
06	1	92.97	92.97	92.97	00.00	100.00	92.97	92.97	N/A	294,000	273,345
07											
<u>ALL</u>	148	93.82	98.79	89.96	18.21	109.82	56.24	274.00	91.19 to 97.30	57,867	52,056

02 Antelope
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	14	102.48	127.05	130.67	38.50	97.23	66.67	274.00	81.32 to 163.89	3,061	3,999
Less Than 15,000	32	105.60	119.09	112.89	31.12	105.49	62.00	274.00	91.42 to 120.64	6,617	7,471
Less Than 30,000	55	100.00	110.06	101.37	28.31	108.57	60.56	274.00	90.86 to 108.08	12,387	12,557
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	134	92.41	95.84	89.75	15.62	106.79	56.24	227.00	90.86 to 95.65	63,593	57,077
Greater Than 14,999	116	91.79	93.19	89.38	13.04	104.26	56.24	193.81	89.78 to 95.53	72,005	64,356
Greater Than 29,999	93	91.80	92.13	88.97	11.00	103.55	56.24	131.88	89.72 to 95.63	84,764	75,416
<u>Incremental Ranges</u>											
0 TO 4,999	14	102.48	127.05	130.67	38.50	97.23	66.67	274.00	81.32 to 163.89	3,061	3,999
5,000 TO 14,999	18	107.64	112.90	108.39	25.37	104.16	62.00	227.00	86.47 to 120.64	9,384	10,171
15,000 TO 29,999	23	91.57	97.48	96.17	21.35	101.36	60.56	193.81	80.93 to 105.81	20,415	19,634
30,000 TO 59,999	32	99.52	98.67	98.94	11.31	99.73	56.24	131.88	94.52 to 105.16	39,500	39,082
60,000 TO 99,999	42	91.50	90.85	90.70	08.30	100.17	64.50	112.68	88.51 to 95.16	75,990	68,925
100,000 TO 149,999	6	82.08	82.44	82.25	07.98	100.23	73.49	90.99	73.49 to 90.99	127,408	104,798
150,000 TO 249,999	9	83.66	85.95	86.36	07.98	99.53	75.62	101.21	77.11 to 97.74	163,222	140,962
250,000 TO 499,999	4	79.82	81.79	81.31	08.81	100.59	74.55	92.97	N/A	298,500	242,696
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	148	93.82	98.79	89.96	18.21	109.82	56.24	274.00	91.19 to 97.30	57,867	52,056

02 Antelope
COMMERCIAL
PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24
 Total Sales Price : 731,650
 Total Adj. Sales Price : 731,650
 Total Assessed Value : 661,400
 Avg. Adj. Sales Price : 30,485
 Avg. Assessed Value : 27,558

MEDIAN : 90
 WGT. MEAN : 90
 MEAN : 102
 COD : 41.34
 PRD : 113.24

COV : 74.80
 STD : 76.57
 Avg. Abs. Dev : 37.07
 MAX Sales Ratio : 403.00
 MIN Sales Ratio : 25.97

95% Median C.I. : 73.50 to 100.70
 95% Wgt. Mean C.I. : 77.62 to 103.18
 95% Mean C.I. : 70.03 to 134.71

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	87.10	87.10	96.17	15.61	90.57	73.50	100.70	N/A	15,000	14,425
01-JAN-11 To 31-MAR-11	5	84.17	80.66	88.90	20.08	90.73	52.35	110.27	N/A	32,800	29,160
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	64.74	64.74	84.64	48.41	76.49	33.40	96.07	N/A	13,700	11,595
01-OCT-11 To 31-DEC-11	2	84.90	84.90	81.30	05.62	104.43	80.13	89.66	N/A	23,950	19,473
01-JAN-12 To 31-MAR-12	3	81.30	82.77	102.98	22.47	80.37	56.11	110.91	N/A	41,500	42,738
01-APR-12 To 30-JUN-12	2	63.30	63.30	81.04	58.97	78.11	25.97	100.62	N/A	82,000	66,455
01-JUL-12 To 30-SEP-12	1	103.44	103.44	103.44	00.00	100.00	103.44	103.44	N/A	32,600	33,720
01-OCT-12 To 31-DEC-12	2	328.21	328.21	290.81	22.79	112.86	253.42	403.00	N/A	4,000	11,633
01-JAN-13 To 31-MAR-13	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
01-APR-13 To 30-JUN-13	4	93.75	91.70	81.73	16.15	112.20	63.46	115.85	N/A	14,563	11,901
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	84.17	78.55	89.36	23.01	87.90	33.40	110.27	52.35 to 100.70	24,600	21,982
01-OCT-11 To 30-SEP-12	8	85.48	81.02	90.46	23.56	89.56	25.97	110.91	25.97 to 110.91	46,125	41,724
01-OCT-12 To 30-SEP-13	7	97.82	157.39	91.87	78.95	171.32	63.46	403.00	63.46 to 403.00	20,179	18,539
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	84.17	78.06	86.89	20.68	89.84	33.40	110.27	52.35 to 96.07	26,589	23,104
01-JAN-12 To 31-DEC-12	8	102.03	141.85	96.66	74.34	146.75	25.97	403.00	25.97 to 403.00	41,138	39,764
<u>ALL</u>	24	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	91.54	90.74	98.49	12.74	92.13	56.11	110.27	80.13 to 103.44	37,667	37,096
05	2	87.94	87.94	97.91	26.13	89.82	64.96	110.91	N/A	66,250	64,863
10	1	25.97	25.97	25.97	00.00	100.00	25.97	25.97	N/A	43,000	11,165
15	1	33.40	33.40	33.40	00.00	100.00	33.40	33.40	N/A	5,000	1,670
20	5	96.07	184.69	109.11	101.06	169.27	81.30	403.00	N/A	15,880	17,326
25	3	73.50	80.57	69.63	28.80	115.71	52.35	115.85	N/A	10,000	6,963
30	2	80.64	80.64	66.86	21.30	120.61	63.46	97.82	N/A	13,875	9,278
35	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
<u>ALL</u>	24	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558

02 Antelope
COMMERCIAL
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COV : 74.80
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95% Median C.I. : 73.50 to 100.70
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	24	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558
04											
<u>ALL</u>	24	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	4	91.00	160.28	128.98	99.05	124.27	56.11	403.00	N/A	3,063	3,950
Less Than 15,000	9	89.66	134.10	120.96	77.19	110.86	33.40	403.00	56.11 to 253.42	4,517	5,463
Less Than 30,000	15	89.66	112.70	90.42	52.96	124.64	33.40	403.00	63.46 to 100.70	12,037	10,884
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	20	89.67	90.79	89.74	29.51	101.17	25.97	253.42	73.50 to 100.70	35,970	32,280
Greater Than 14,999	15	89.67	83.33	88.60	19.84	94.05	25.97	110.91	64.96 to 100.70	46,067	40,815
Greater Than 29,999	9	91.54	85.15	90.39	21.32	94.20	25.97	110.91	64.96 to 110.27	61,233	55,349
<u>Incremental Ranges</u>											
0 TO 4,999	4	91.00	160.28	128.98	99.05	124.27	56.11	403.00	N/A	3,063	3,950
5,000 TO 14,999	5	89.66	113.17	117.50	58.52	96.31	33.40	253.42	N/A	5,680	6,674
15,000 TO 29,999	6	85.49	80.59	81.55	17.42	98.82	52.35	100.70	52.35 to 100.70	23,317	19,015
30,000 TO 59,999	5	80.13	73.21	70.98	25.97	103.14	25.97	103.44	N/A	38,020	26,988
60,000 TO 99,999	3	110.27	99.90	100.61	09.79	99.29	78.53	110.91	N/A	80,000	80,485
100,000 TO 149,999	1	100.62	100.62	100.62	00.00	100.00	100.62	100.62	N/A	121,000	121,745
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	24	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558

02 Antelope
COMMERCIAL

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	110.27	110.27	110.27	00.00	100.00	110.27	110.27	N/A	70,000	77,190
326	2	218.20	218.20	139.00	84.69	156.98	33.40	403.00	N/A	3,500	4,865
342	1	100.62	100.62	100.62	00.00	100.00	100.62	100.62	N/A	121,000	121,745
344	2	78.25	78.25	77.79	16.98	100.59	64.96	91.54	N/A	36,250	28,200
346	1	253.42	253.42	253.42	00.00	100.00	253.42	253.42	N/A	6,000	15,205
350	2	92.87	92.87	92.76	03.45	100.12	89.67	96.07	N/A	23,200	21,520
353	6	82.74	80.91	87.01	12.81	92.99	56.11	100.70	56.11 to 100.70	11,400	9,919
406	1	80.13	80.13	80.13	00.00	100.00	80.13	80.13	N/A	42,000	33,655
420	1	52.35	52.35	52.35	00.00	100.00	52.35	52.35	N/A	18,500	9,685
421	2	44.72	44.72	39.75	41.93	112.50	25.97	63.46	N/A	34,000	13,515
442	1	115.85	115.85	115.85	00.00	100.00	115.85	115.85	N/A	6,500	7,530
470	1	103.44	103.44	103.44	00.00	100.00	103.44	103.44	N/A	32,600	33,720
471	1	110.91	110.91	110.91	00.00	100.00	110.91	110.91	N/A	95,000	105,365
472	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
555	1	97.82	97.82	97.82	00.00	100.00	97.82	97.82	N/A	2,750	2,690
<u>ALL</u>	<u>24</u>	89.67	102.37	90.40	41.34	113.24	25.97	403.00	73.50 to 100.70	30,485	27,558

02 Antelope**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 103	MEDIAN : 69	COV : 46.97	95% Median C.I. : 64.21 to 74.50
Total Sales Price : 75,174,174	WGT. MEAN : 69	STD : 36.04	95% Wgt. Mean C.I. : 63.21 to 75.55
Total Adj. Sales Price : 73,686,008	MEAN : 77	Avg. Abs. Dev : 26.10	95% Mean C.I. : 69.77 to 83.69
Total Assessed Value : 51,122,384			
Avg. Adj. Sales Price : 715,398	COD : 37.77	MAX Sales Ratio : 239.23	
Avg. Assessed Value : 496,334	PRD : 110.59	MIN Sales Ratio : 00.00	

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	8	122.82	120.92	113.66	11.89	106.39	80.10	144.87	80.10 to 144.87	608,124	691,194
01-JAN-11 To 31-MAR-11	8	110.36	111.26	109.63	13.84	101.49	74.50	136.74	74.50 to 136.74	401,594	440,262
01-APR-11 To 30-JUN-11	8	85.32	113.09	106.33	38.61	106.36	69.11	239.23	69.11 to 239.23	303,162	322,363
01-JUL-11 To 30-SEP-11	5	100.97	95.41	85.53	14.82	111.55	71.81	124.17	N/A	526,192	450,076
01-OCT-11 To 31-DEC-11	4	71.26	86.16	78.65	32.05	109.55	59.29	142.82	N/A	1,047,120	823,599
01-JAN-12 To 31-MAR-12	10	87.47	82.25	98.08	23.87	83.86	32.80	119.00	49.37 to 106.46	715,062	701,299
01-APR-12 To 30-JUN-12	14	59.79	64.02	58.74	19.95	108.99	47.51	102.83	49.64 to 70.20	876,964	515,147
01-JUL-12 To 30-SEP-12	8	68.68	74.64	71.44	17.22	104.48	60.14	122.98	60.14 to 122.98	823,074	588,025
01-OCT-12 To 31-DEC-12	21	58.51	53.95	45.09	32.47	119.65	00.00	115.61	42.22 to 63.46	808,469	364,531
01-JAN-13 To 31-MAR-13	3	61.33	43.39	64.97	37.42	66.78	00.00	68.85	N/A	2,075,818	1,348,750
01-APR-13 To 30-JUN-13	8	63.01	55.64	46.81	23.49	118.86	00.00	74.31	00.00 to 74.31	651,133	304,801
01-JUL-13 To 30-SEP-13	6	43.52	49.23	45.34	17.51	108.58	41.05	70.81	41.05 to 70.81	322,743	146,336
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	29	110.27	111.70	105.69	21.37	105.69	69.11	239.23	85.35 to 126.67	452,897	478,653
01-OCT-11 To 30-SEP-12	36	67.86	73.90	73.59	26.04	100.42	32.80	142.82	60.63 to 75.17	838,922	617,323
01-OCT-12 To 30-SEP-13	38	58.89	52.73	49.48	30.14	106.57	00.00	115.61	43.70 to 62.21	798,706	395,206
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	25	100.97	104.66	93.48	25.96	111.96	59.29	239.23	80.88 to 124.17	498,300	465,831
01-JAN-12 To 31-DEC-12	53	62.09	65.07	61.84	29.33	105.22	00.00	122.98	57.67 to 68.36	811,142	501,592
<u>ALL</u>	103	69.11	76.73	69.38	37.77	110.59	00.00	239.23	64.21 to 74.50	715,398	496,334

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	51	68.85	79.73	74.58	37.49	106.91	00.00	239.23	63.46 to 81.78	732,642	546,423
2	23	70.20	74.94	65.31	35.09	114.75	00.00	127.16	57.54 to 99.25	662,591	432,767
3	29	68.99	72.88	63.09	40.19	115.52	00.00	141.37	59.29 to 95.94	726,954	458,662
<u>ALL</u>	103	69.11	76.73	69.38	37.77	110.59	00.00	239.23	64.21 to 74.50	715,398	496,334

02 Antelope
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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Avg. Adj. Sales Price : 715,398	COD : 37.77	MAX Sales Ratio : 239.23	
Avg. Assessed Value : 496,334	PRD : 110.59	MIN Sales Ratio : 00.00	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	110.27	96.62	88.93	15.27	108.65	64.53	115.05	N/A	946,667	841,907
1	1	64.53	64.53	64.53	00.00	100.00	64.53	64.53	N/A	1,400,000	903,415
3	2	112.66	112.66	112.66	02.12	100.00	110.27	115.05	N/A	720,000	811,153
_____Dry_____											
County	10	53.26	64.00	63.47	38.19	100.84	39.17	115.61	42.22 to 102.83	682,664	433,282
1	4	42.38	42.17	41.95	03.47	100.52	39.17	44.74	N/A	593,859	249,128
3	6	73.18	78.55	74.95	30.76	104.80	49.64	115.61	49.64 to 115.61	741,868	556,051
_____Grass_____											
County	15	69.20	72.77	60.31	31.16	120.66	28.42	119.88	58.51 to 99.25	205,450	123,898
1	5	70.81	82.41	81.49	22.69	101.13	61.33	108.09	N/A	119,447	97,342
2	8	71.76	77.76	73.03	27.95	106.48	42.71	119.88	42.71 to 119.88	185,565	135,516
3	2	28.75	28.75	28.76	01.15	99.97	28.42	29.07	N/A	500,000	143,818
_____ALL_____	103	69.11	76.73	69.38	37.77	110.59	00.00	239.23	64.21 to 74.50	715,398	496,334

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	53	72.59	86.34	76.23	35.71	113.26	00.00	239.23	65.54 to 93.15	960,643	732,267
1	31	72.59	89.46	80.04	35.64	111.77	53.89	239.23	65.17 to 93.15	960,951	769,115
2	12	75.15	78.00	65.89	39.10	118.38	00.00	127.16	55.30 to 112.62	982,133	647,124
3	10	73.49	86.68	77.12	29.79	112.40	59.29	141.37	61.30 to 115.05	933,902	720,209
_____Dry_____											
County	13	56.88	63.71	62.40	32.42	102.10	39.17	115.61	42.53 to 84.73	685,870	428,006
1	5	42.53	43.23	43.34	05.10	99.75	39.17	47.51	N/A	633,207	274,431
3	8	70.40	76.51	72.90	26.96	104.95	49.64	115.61	49.64 to 115.61	718,784	523,990
_____Grass_____											
County	20	70.01	75.59	61.85	37.61	122.22	28.42	136.74	58.51 to 99.25	192,968	119,345
1	6	78.08	82.90	82.01	20.26	101.09	61.33	108.09	61.33 to 108.09	114,872	94,206
2	9	69.20	73.68	67.14	30.29	109.74	41.05	119.88	42.71 to 99.25	202,148	135,728
3	5	32.80	70.24	44.43	124.02	158.09	28.42	136.74	N/A	270,160	120,020
_____ALL_____	103	69.11	76.73	69.38	37.77	110.59	00.00	239.23	64.21 to 74.50	715,398	496,334

Total Real Property
Sum Lines 17, 25, & 30

Records : 7,094

Value : 2,132,874,885

Growth 8,846,236

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	281	492,555	15	48,380	56	494,255	352	1,035,190	
02. Res Improve Land	1,841	3,781,145	112	1,751,920	285	4,733,360	2,238	10,266,425	
03. Res Improvements	1,854	82,757,840	116	11,334,795	292	27,020,925	2,262	121,113,560	
04. Res Total	2,135	87,031,540	131	13,135,095	348	32,248,540	2,614	132,415,175	1,669,870
% of Res Total	81.68	65.73	5.01	9.92	13.31	24.35	36.85	6.21	18.88
05. Com UnImp Land	81	297,625	10	172,315	16	232,490	107	702,430	
06. Com Improve Land	356	2,009,625	19	303,975	48	1,928,410	423	4,242,010	
07. Com Improvements	362	29,743,290	20	2,815,185	60	57,194,450	442	89,752,925	
08. Com Total	443	32,050,540	30	3,291,475	76	59,355,350	549	94,697,365	3,068,925
% of Com Total	80.69	33.85	5.46	3.48	13.84	62.68	7.74	4.44	34.69
09. Ind UnImp Land	0	0	0	0	1	9,560	1	9,560	
10. Ind Improve Land	3	36,105	0	0	2	25,120	5	61,225	
11. Ind Improvements	3	460,130	0	0	2	110,165	5	570,295	
12. Ind Total	3	496,235	0	0	3	144,845	6	641,080	0
% of Ind Total	50.00	77.41	0.00	0.00	50.00	22.59	0.08	0.03	0.00
13. Rec UnImp Land	0	0	1	78,020	20	1,854,215	21	1,932,235	
14. Rec Improve Land	0	0	1	43,320	19	2,608,245	20	2,651,565	
15. Rec Improvements	0	0	2	27,780	24	1,587,970	26	1,615,750	
16. Rec Total	0	0	3	149,120	44	6,050,430	47	6,199,550	29,720
% of Rec Total	0.00	0.00	6.38	2.41	93.62	97.59	0.66	0.29	0.34
Res & Rec Total	2,135	87,031,540	134	13,284,215	392	38,298,970	2,661	138,614,725	1,699,590
% of Res & Rec Total	80.23	62.79	5.04	9.58	14.73	27.63	37.51	6.50	19.21
Com & Ind Total	446	32,546,775	30	3,291,475	79	59,500,195	555	95,338,445	3,068,925
% of Com & Ind Total	80.36	34.14	5.41	3.45	14.23	62.41	7.82	4.47	34.69
17. Taxable Total	2,581	119,578,315	164	16,575,690	471	97,799,165	3,216	233,953,170	4,768,515
% of Taxable Total	80.25	51.11	5.10	7.09	14.65	41.80	45.33	10.97	53.90

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	1	9,800	1,855,985		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	9,800	1,855,985
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	9,800	1,855,985

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	255	5	223	483

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	15	669,415	30	10,172,945	2,456	1,054,550,455	2,501	1,065,392,815
28. Ag-Improved Land	3	41,650	96	37,987,670	1,198	689,486,065	1,297	727,515,385
29. Ag Improvements	4	212,485	96	8,289,575	1,277	97,511,455	1,377	106,013,515
30. Ag Total							3,878	1,898,921,715

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	Growth
32. HomeSite Improv Land	2	2.00	18,000	84	86.03	774,270	
33. HomeSite Improvements	2	2.00	163,530	86	86.03	6,165,875	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	10	91.29	115,915	
36. FarmSite Improv Land	3	4.83	9,235	91	399.42	763,090	
37. FarmSite Improvements	3	0.00	48,955	65	0.00	2,123,700	
38. FarmSite Total							
39. Road & Ditches	0	0.03	0	0	214.08	0	
40. Other- Non Ag Use	0	0.00	0	0	106.30	13,155	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	17	17.00	153,000	17	17.00	153,000	Growth
32. HomeSite Improv Land	721	748.45	6,740,260	807	836.48	7,532,530	
33. HomeSite Improvements	753	731.45	48,601,645	841	819.48	54,931,050	
34. HomeSite Total				858	853.48	62,616,580	
35. FarmSite UnImp Land	274	1,526.88	2,543,965	285	1,619.17	2,661,880	
36. FarmSite Improv Land	1,144	5,589.85	11,661,795	1,238	5,994.10	12,434,120	
37. FarmSite Improvements	1,085	0.00	48,909,810	1,153	0.00	51,082,465	
38. FarmSite Total				1,438	7,613.27	66,178,465	
39. Road & Ditches	0	10,245.58	0	0	10,459.69	0	
40. Other- Non Ag Use	0	1,376.05	240,150	0	1,482.35	253,305	
41. Total Section VI				2,296	20,408.79	129,048,350	4,077,721

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	976.85	657,225	8	976.85	657,225

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,378.74	3.96%	30,617,940	4.08%	4,800.00
46. 1A	9,631.71	5.99%	46,232,220	6.17%	4,800.00
47. 2A1	7,963.57	4.95%	37,986,280	5.07%	4,770.01
48. 2A	8,065.51	5.01%	38,472,515	5.13%	4,770.00
49. 3A1	54,978.93	34.17%	261,699,725	34.91%	4,760.00
50. 3A	59,854.42	37.20%	284,907,080	38.01%	4,760.00
51. 4A1	10,855.30	6.75%	40,708,435	5.43%	3,750.10
52. 4A	3,154.94	1.96%	8,991,610	1.20%	2,850.01
53. Total	160,883.12	100.00%	749,615,805	100.00%	4,659.38
Dry					
54. 1D1	2,178.83	5.72%	6,100,715	6.15%	2,800.00
55. 1D	2,689.37	7.07%	7,261,325	7.32%	2,700.01
56. 2D1	2,080.24	5.46%	5,616,675	5.66%	2,700.01
57. 2D	3,147.95	8.27%	8,499,430	8.57%	2,699.99
58. 3D1	13,296.54	34.93%	35,900,560	36.19%	2,699.99
59. 3D	12,314.77	32.35%	32,327,895	32.58%	2,625.13
60. 4D1	1,813.19	4.76%	2,810,640	2.83%	1,550.11
61. 4D	544.61	1.43%	694,400	0.70%	1,275.04
62. Total	38,065.50	100.00%	99,211,640	100.00%	2,606.34
Grass					
63. 1G1	478.67	0.84%	519,450	0.86%	1,085.19
64. 1G	955.36	1.68%	1,063,700	1.76%	1,113.40
65. 2G1	1,238.25	2.17%	1,344,350	2.23%	1,085.69
66. 2G	4,431.57	7.77%	5,060,145	8.39%	1,141.84
67. 3G1	6,437.30	11.29%	7,129,295	11.81%	1,107.50
68. 3G	18,777.89	32.94%	21,122,640	35.00%	1,124.87
69. 4G1	9,386.07	16.47%	9,779,470	16.21%	1,041.91
70. 4G	15,295.86	26.83%	14,326,215	23.74%	936.61
71. Total	57,000.97	100.00%	60,345,265	100.00%	1,058.67
Irrigated Total	160,883.12	61.77%	749,615,805	82.28%	4,659.38
Dry Total	38,065.50	14.61%	99,211,640	10.89%	2,606.34
Grass Total	57,000.97	21.88%	60,345,265	6.62%	1,058.67
72. Waste	883.26	0.34%	90,585	0.01%	102.56
73. Other	3,637.79	1.40%	1,818,895	0.20%	500.00
74. Exempt	2,715.78	1.04%	0	0.00%	0.00
75. Market Area Total	260,470.64	100.00%	911,082,190	100.00%	3,497.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,929.29	2.99%	8,373,115	3.31%	4,340.00
46. 1A	3,646.19	5.65%	15,788,060	6.23%	4,330.02
47. 2A1	3,835.49	5.94%	16,396,725	6.47%	4,275.00
48. 2A	1,806.36	2.80%	7,722,205	3.05%	4,275.01
49. 3A1	14,477.18	22.42%	61,166,245	24.15%	4,225.01
50. 3A	20,922.11	32.40%	88,396,115	34.90%	4,225.01
51. 4A1	8,964.51	13.88%	30,255,405	11.94%	3,375.02
52. 4A	8,998.98	13.93%	25,197,175	9.95%	2,800.00
53. Total	64,580.11	100.00%	253,295,045	100.00%	3,922.18
Dry					
54. 1D1	612.65	5.56%	949,660	6.42%	1,550.09
55. 1D	905.89	8.22%	1,381,560	9.34%	1,525.09
56. 2D1	903.04	8.19%	1,264,205	8.54%	1,399.94
57. 2D	594.53	5.39%	832,345	5.62%	1,400.01
58. 3D1	3,108.19	28.20%	4,195,245	28.35%	1,349.74
59. 3D	3,506.24	31.81%	4,645,855	31.39%	1,325.02
60. 4D1	776.42	7.04%	854,045	5.77%	1,099.98
61. 4D	614.65	5.58%	676,125	4.57%	1,100.02
62. Total	11,021.61	100.00%	14,799,040	100.00%	1,342.73
Grass					
63. 1G1	178.04	0.42%	139,350	0.41%	782.69
64. 1G	204.83	0.49%	171,480	0.51%	837.18
65. 2G1	193.50	0.46%	159,295	0.47%	823.23
66. 2G	753.88	1.79%	650,945	1.92%	863.46
67. 3G1	2,332.28	5.54%	1,986,925	5.86%	851.92
68. 3G	10,152.91	24.11%	8,725,505	25.72%	859.41
69. 4G1	9,291.86	22.06%	7,775,865	22.92%	836.85
70. 4G	19,004.02	45.13%	14,317,210	42.20%	753.38
71. Total	42,111.32	100.00%	33,926,575	100.00%	805.64
Irrigated Total	64,580.11	53.61%	253,295,045	83.64%	3,922.18
Dry Total	11,021.61	9.15%	14,799,040	4.89%	1,342.73
Grass Total	42,111.32	34.95%	33,926,575	11.20%	805.64
72. Waste	1,367.68	1.14%	136,760	0.05%	99.99
73. Other	1,392.99	1.16%	696,495	0.23%	500.00
74. Exempt	560.06	0.46%	0	0.00%	0.00
75. Market Area Total	120,473.71	100.00%	302,853,915	100.00%	2,513.86

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9,371.40	12.94%	55,281,165	14.21%	5,898.92
46. 1A	23,307.21	32.18%	136,347,430	35.04%	5,850.01
47. 2A1	4,757.06	6.57%	26,544,405	6.82%	5,580.00
48. 2A	828.08	1.14%	4,531,875	1.16%	5,472.75
49. 3A1	8,620.44	11.90%	45,472,850	11.68%	5,275.00
50. 3A	17,695.41	24.43%	89,319,385	22.95%	5,047.60
51. 4A1	5,095.30	7.03%	20,890,750	5.37%	4,100.00
52. 4A	2,761.90	3.81%	10,771,390	2.77%	3,899.99
53. Total	72,436.80	100.00%	389,159,250	100.00%	5,372.40
Dry					
54. 1D1	2,625.73	8.76%	14,113,575	10.69%	5,375.11
55. 1D	8,269.15	27.57%	41,883,295	31.71%	5,065.01
56. 2D1	1,615.01	5.39%	7,251,385	5.49%	4,489.99
57. 2D	844.58	2.82%	3,792,165	2.87%	4,490.00
58. 3D1	3,029.30	10.10%	12,647,355	9.58%	4,175.01
59. 3D	8,033.36	26.79%	33,539,310	25.40%	4,175.00
60. 4D1	3,910.07	13.04%	13,880,880	10.51%	3,550.03
61. 4D	1,661.59	5.54%	4,957,490	3.75%	2,983.58
62. Total	29,988.79	100.00%	132,065,455	100.00%	4,403.83
Grass					
63. 1G1	484.97	1.71%	595,620	1.74%	1,228.16
64. 1G	2,088.08	7.36%	2,708,705	7.90%	1,297.22
65. 2G1	560.95	1.98%	703,575	2.05%	1,254.26
66. 2G	415.17	1.46%	546,570	1.60%	1,316.50
67. 3G1	1,502.82	5.30%	2,025,445	5.91%	1,347.76
68. 3G	5,909.72	20.83%	6,936,110	20.24%	1,173.68
69. 4G1	6,032.07	21.26%	7,735,595	22.57%	1,282.41
70. 4G	11,376.97	40.10%	13,015,670	37.98%	1,144.04
71. Total	28,370.75	100.00%	34,267,290	100.00%	1,207.84
Irrigated Total	72,436.80	54.63%	389,159,250	70.00%	5,372.40
Dry Total	29,988.79	22.62%	132,065,455	23.76%	4,403.83
Grass Total	28,370.75	21.40%	34,267,290	6.16%	1,207.84
72. Waste	1,126.86	0.85%	112,685	0.02%	100.00
73. Other	665.16	0.50%	332,580	0.06%	500.00
74. Exempt	460.73	0.35%	0	0.00%	0.00
75. Market Area Total	132,588.36	100.00%	555,937,260	100.00%	4,192.96

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	105.96	498,580	6,720.07	34,151,225	291,074.00	1,357,420,295	297,900.03	1,392,070,100
77. Dry Land	68.25	159,655	2,744.79	9,537,515	76,262.86	236,378,965	79,075.90	246,076,135
78. Grass	28.17	23,595	2,487.56	2,696,260	124,967.31	125,819,275	127,483.04	128,539,130
79. Waste	0.00	0	199.74	19,975	3,178.06	320,055	3,377.80	340,030
80. Other	0.00	0	178.42	89,210	5,517.52	2,758,760	5,695.94	2,847,970
81. Exempt	85.60	0	13.22	0	3,637.75	0	3,736.57	0
82. Total	202.38	681,830	12,330.58	46,494,185	500,999.75	1,722,697,350	513,532.71	1,769,873,365

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	297,900.03	58.01%	1,392,070,100	78.65%	4,672.94
Dry Land	79,075.90	15.40%	246,076,135	13.90%	3,111.90
Grass	127,483.04	24.82%	128,539,130	7.26%	1,008.28
Waste	3,377.80	0.66%	340,030	0.02%	100.67
Other	5,695.94	1.11%	2,847,970	0.16%	500.00
Exempt	3,736.57	0.73%	0	0.00%	0.00
Total	513,532.71	100.00%	1,769,873,365	100.00%	3,446.47

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

02 Antelope

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	128,452,885	132,415,175	3,962,290	3.08%	1,669,870	1.78%
02. Recreational	5,045,170	6,199,550	1,154,380	22.88%	29,720	22.29%
03. Ag-Homesite Land, Ag-Res Dwelling	59,615,505	62,616,580	3,001,075	5.03%	4,077,721	-1.81%
04. Total Residential (sum lines 1-3)	193,113,560	201,231,305	8,117,745	4.20%	5,777,311	1.21%
05. Commercial	75,226,060	94,697,365	19,471,305	25.88%	3,068,925	21.80%
06. Industrial	641,080	641,080	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	61,819,360	66,178,465	4,359,105	7.05%	0	7.05%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	137,686,500	161,516,910	23,830,410	17.31%	3,068,925	15.08%
10. Total Non-Agland Real Property	330,800,060	363,001,520	32,201,460	9.73%	8,846,236	7.06%
11. Irrigated	945,867,465	1,392,070,100	446,202,635	47.17%		
12. Dryland	153,612,830	246,076,135	92,463,305	60.19%		
13. Grassland	97,008,095	128,539,130	31,531,035	32.50%		
14. Wasteland	346,315	340,030	-6,285	-1.81%		
15. Other Agland	3,106,915	2,847,970	-258,945	-8.33%		
16. Total Agricultural Land	1,199,941,620	1,769,873,365	569,931,745	47.50%		
17. Total Value of all Real Property (Locally Assessed)	1,530,741,680	2,132,874,885	602,133,205	39.34%	8,846,236	38.76%

Antelope County

3 Year Plan of Assessment

2014-2016

July 11, 2013

Introduction

This plan of assessment is required by law, pursuant to section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, and as amended by 2005 Neb. Laws LB 263, Section 9. It is to be submitted to the Antelope County Board of Equalization on or before July 31st, and the Department of Property Assessment & Taxation on or before October 31st, and every three years thereafter. The assessor shall update the plan yearly between the adoptions 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 2013 County Abstract, Antelope County has a total count of 7,060 real property parcels. The residential parcel count is approximately 37% of the total; the Commercial/Industrial parcel count is 8% of the total base. Agricultural property accounts for 55% of the base. The total Antelope County real estate valuation as reported on abstract, excluding centrally assessed property, is 1,526,193,780. The total personal property value is \$128,871,791. Antelope County handled 1,251 personal property schedules in 2013.

Staff/Training

The staff of the Antelope County Assessor's Office consists of the Assessor, a Deputy, one full time data collector and one full time clerk. 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 with the assistance of a Deputy. The clerk manages personal property files, oversees the homestead exemption program, handles the permissive exemptions, and reports office inventory, compiles the annual inventory list, and updates the website. The data collector assists the Assessor with inspections of real property, collects and compiles

information from building permits, and assists the clerk with overflow homestead and personal property management. The deputy 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.

The Assessor and the Deputy hold assessor certification and are required to complete continuing education to maintain certification.

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.

ESRI Arc-GIS

As of 2004, ownership is being tracked on the ESRI Arc-GIS computer program. This is kept current with land transfers. In 2007 the services of GIS Workshop were secured in an effort to improve our system. All rural and urban parcels have been drawn & labeled and are updated on a continuous basis. In 2010, all GIS measured acres were rolled into TerraScan providing accurate measurements for both. This program is an asset to both our staff and county. For 2011, GIS was utilized by cross-referencing with TerraScan to discover omitted farm property such as sheds, grain bins etc. In 2012, Antelope County subscribed to WebGIS to make all aerial mapping and information accessible to our taxpayers and the public in general.

Procedure Manuals

A policy and procedure manual is in place for the Antelope County Assessor's office. This manual adheres to statute, regulation, and directive. It will continue to be revised and updated by the Assessor.

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.

Homestead Exemptions

Homestead exemptions are accepted and processed according to State Statute 77-3510 through 77-3528. Every prior year's applicant is mailed pre-printed forms at the beginning of the homestead season in February. Applications are accepted from February 1st through July 1st for 2013. As of July 12, four hundred and twenty homestead exemptions were filed in the Antelope County Assessor's Office; twenty-four of these are new applications for Homestead exemption. The Antelope County Assessor's Office provided free assistance to the public in filling out the income portion of the forms. This assistance was offered during regular business hours and did not require an appointment. The Antelope County Assessor's Office 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, providing 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 1st to be considered timely. From May 1st to July 31st, all schedules received by the office receive a 10% penalty. After July 31st, a 25% penalty is assessed. Advertisements are placed in the county newspapers to remind taxpayers that it is personal property filing time. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. Local accountants, upon request, are provided with a list of taxpayers, and then request their clients' forms in advance, which they complete and return to our office. The

Antelope County Assessor's Office anticipates this process to continue throughout the next three years. In 2013, we mailed personal property schedules to all agricultural and commercial property owners in the county that were currently not filing personal property to verify accuracy.

Centrally Assessed/Railroad Property

Centrally assessed values are obtained from the State Department of Property Assessment & Taxation by August 10th. 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 1st. These forms are received back into the office by the end of the calendar year. The Assessor reviews all of the applications, brings the applications before the County Board, 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 is necessary for billing and distribution of funds.

County Board of Equalization/TERC Appeals

The Assessor & staff prepare all evidence to support their values during County Board of Equalization hearings, and attend the hearings to defend their values.

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%.

2014-Residential

Review small villages: Oakdale, Royal, Brunswick, Orchard, and Clearwater to verify depreciation and economic factors are still accurate.

2015-Residential

Review city residential: Neligh, Tilden, and Elgin as part of new six year cycle.

2016- Residential

Review residential parcels as needed based on analysis of market area sales.

Pick-Up Work

The assessor and staff will gather all necessary data, which will be entered into the Terra Scan program to be valued like all comparable property by the Assessor.

2014 Commercial

Review all property for the 6 year cycle adding any and all property when found.

2015-2016 Commercial

Review all property to determine equal and proportionate value based on market area sales.

Pick-Up Work

The assessor and staff will gather all necessary data, which will be entered into the

Terra Scan program to be valued like all comparable property by the Assessor.

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2014-2016 Agricultural

Statistics will be reviewed and property may be reappraised or updated as deemed necessary. Review will conclude on all Ag-improved parcels in the county. Review will begin on swine operations/buildings.

Conclusion

I reserve the right to make changes and adjustments to my projected plan due to budget constraints, time, or other outside forces. However, be assured that any additional changes or inclusions will be performed to comply with any and all regulations and correct values.

Heather McWhorter

Antelope County Assessor

2014 Assessment Survey for Antelope County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$121,526.00
7.	Adopted budget, or granted budget if different from above:
	\$
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$19,250.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$11,500.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$5,357.69

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Antelope.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Staff
8.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	No
2.	GIS Services:
	Mapping and website
3.	Other services:
	None

E. Appraisal /Listing Services

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

2014 Certification for Antelope County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Antelope County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

