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## 2014 Commission Summary for Stanton County

### Residential Real Property - Current

Number of Sales	126	Median	97.18
Total Sales Price	\$13,702,980	Mean	97.01
Total Adj. Sales Price	\$13,702,980	Wgt. Mean	94.60
Total Assessed Value	\$12,962,335	Average Assessed Value of the Base	\$85,143
Avg. Adj. Sales Price	\$108,754	Avg. Assessed Value	\$102,876

### Confidence Interval - Current

95% Median C.I	95.34 to 98.73
95% Wgt. Mean C.I	92.43 to 96.76
95% Mean C.I	95.08 to 98.94
% of Value of the Class of all Real Property Value in the	16.36
% of Records Sold in the Study Period	5.67
% of Value Sold in the Study Period	6.85

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	108	96	96.43
2012	88	100	99.72
2011	91	95	95
2010	95	95	95

## 2014 Commission Summary for Stanton County

### Commercial Real Property - Current

Number of Sales	9	Median	74.63
Total Sales Price	\$1,729,000	Mean	83.38
Total Adj. Sales Price	\$1,729,000	Wgt. Mean	74.40
Total Assessed Value	\$1,286,420	Average Assessed Value of the Base	\$150,652
Avg. Adj. Sales Price	\$192,111	Avg. Assessed Value	\$142,936

### Confidence Interval - Current

95% Median C.I	42.23 to 126.00
95% Wgt. Mean C.I	59.01 to 89.79
95% Mean C.I	46.53 to 120.23
% of Value of the Class of all Real Property Value in the County	2.57
% of Records Sold in the Study Period	4.57
% of Value Sold in the Study Period	4.33

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	7		79.18
2012	7		82.60
2011	7		84
2010	8	100	94



## 2014 Opinions of the Property Tax Administrator for Stanton 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
<b>Residential Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	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.




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Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Stanton County**

The statistics on sales this year were reviewed and in doing so we have found the need to address the concerns in several areas. Our practice of review includes a phone survey made at the end of the year to either the realtors involved in the sale or the buyers of each property. This is very helpful in assuring that the information we have on each property is current and up to date as of the time of sale. While the responses are not 100%, it is a great tool to help us determine and understand the sales used to determine the market. Once the information has been compiled and all updates made to individual properties that require such, we establish what is needed to best determine the market in each area.

In the **Village of Pilger**, which is a small community in Stanton County, sales indicated that many of the small, older bungalow homes in that area tended to sell for prices far below the values that we had currently placed on them. It was determined that the values on those home would be adjusted due to what the market was showing. A great majority of the homes in this area are located in a flood zone, which also deters buyers from making the investment of a home in that community. All homes in Pilger continue to receive an economic factor which has been applied for several years due to the slow movement on sales and the prices that buyers are willing to pay, thus keeping the values within the acceptable range of market. Also completed through building permits provided by the Village of Pilger, was the addition of new construction or physical changes made to properties there.

The **City of Stanton** had been reviewed in the previous year and most of the changes made this year were due to new construction. In reviewing the sales and values, the level of value indicated the continuation of the economic factor used the previous year in order to keep our values at market value within an acceptable range.

**Rural Residential acreages/platted subdivisions** had been physically reviewed in the last few years and all records updated. Sales of property within the current market study indicated a need to increase value to attain a level within the acceptable range. After reviewing the sales and establishing values which included some changes made by the sellers before the sales, the values still appeared to be below the acceptable range. It was determined that after a study of some vacant acreages and lots, a change of value on the land would bring the values in line with what the market indicated. All updates were made also by information provided with the building permits issued in our county.

**Woodland Park** is an established bedroom community located north of the City of Norfolk. Construction in this area began in the early sixties and some of the last construction there was in 2009. Located within this community is a K-6 elementary school, a medical clinic, car wash, dedicated park and campsite area and a convenient store. This is a platted area, with lots established and extended over a period of several years, until all land was used. Because of the close proximity to Norfolk, several sales occur in a year within this area. This area tends to be one of the "unique" areas of the county, as provided by the sales that occur there. What I describe as unique can be found in the diversity of house styles, age, condition, etc... Some of the older, smaller homes, while maintained and in fair/average condition can go on the market for a price similar to the larger, newer homes. In reviewing the stats for this area, all areas



indicated a need for change from last year. After breaking the homes down by style, price paid, etc., the end result led me to determine that the overall values were too low. I made changes as needed to all homes in this area, remodeling, additions, etc., most of the info provided by building permits from our county as well as the City of Norfolk. An economic factor had been placed on all of the homes in this area last year. In removing this factor, and updating the properties, the level of value falls within the acceptable range.

**Willer's Cove** subdivision is an area located about 1 1/2 miles outside of the **Village of Pilger**. The homes are located around a lake area in a rural setting (previous use was a gravel pit). In reviewing the area, sales used in the current market study indicated the average ratio to be in the 50's. After reviewing the lots, improvement values and the price paid, an update to these values were considered. Lot values were derived after a study of recent vacant lot sales and used in conjunction with the updated costing on the improvements. In conclusion, the values in Willer's Cove are now assessed within the acceptable level and equalized with the remainder of the residential class.

## 2014 Residential Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Office Staff																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Pilger - Has a middle school, located south of Hwy. 275 1 mile on Hwy. 15, approximate population of 352 and most of the south end is in a flood plain</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Rural - Any parcel not near a village or the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Woodland Park - All of the properties located in the SubDivision located east of Norfolk on Hwy 35.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels	05	Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision	10	Pilger - Has a middle school, located south of Hwy. 275 1 mile on Hwy. 15, approximate population of 352 and most of the south end is in a flood plain	15	Rural - Any parcel not near a village or the city of Norfolk	20	Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk	25	Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels	30	Woodland Park - All of the properties located in the SubDivision located east of Norfolk on Hwy 35.
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Correlation between cost and sales comparison																
<b>4.</b>	<b>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?</b>																
	Local market within valuation grouping																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales.																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2007	2007	2008
	05	2007	2007	2008
	10	2007	2007	2008
	15	2007	2007	2008
	20	2007	2007	2008
	25	2012	2012	2012
	30	2007	2007	2008

## **2014 Residential Correlation Section for Stanton County**

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### **County Overview**

Stanton County is located east of Madison County and is strongly influenced by the metropolitan influence of the city of Norfolk. The total population of the county is 6,129 residents. The largest populated area is the subdivision of Woodland Park (Valuation Group 30) which is just minutes east of Norfolk on Highway 35. The population of Woodland Park is 1,866 residents. The city of Stanton (Valuation Group 20) is located approximately ten miles from Norfolk on Highway 24 and has a population of 1,577. The village of Pilger (Valuation Group 10) is located approximately 25 miles east of Norfolk on Highway 275 and has a population of 352.

### **Description of Analysis**

The residential parcels are valued utilizing six valuation groupings that closely follow the assessor locations or towns in the county. There are three groupings that comprise residential parcels outside of any corporate limit, (Valuation Group 5 - Norfolk Subdivision, Valuation Group 15 - Rural and Valuation Group 25 - Willers Cove) The largest represented valuation group is 30 (Woodland Park) which represents 43% of the residential parcels sold in the County.

The sales file consists of 126 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. All three measures of central tendency are within the acceptable range and demonstrate support for each other. The sample is broken down into eight valuation groupings. All valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **Sales Qualification**

Stanton County now has a consistent procedure for sales verification for the residential sales occurring in the County by a telephone review to ensure the usability of the sales. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately 77% of the improved residential sales were considered arm-length sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

### **Equalization and Quality of Assessment**

All the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, it has been confirmed that the assessment practices are reliable and applied consistently. It is believed that the residential property is treated in a uniform and proportionate manner.

### **Level of Value**

Based on analysis of all available information, the level of value is determined to be 97% of market value for the residential class of property.



## **2014 Commercial Assessment Actions for Stanton County**

The commercial class of property in Stanton County was reviewed, inspected and the property characteristics updated to reflect the current condition of the property during the 2011 assessment cycle.

The county monitors the limited number of commercial sales to determine if there is enough accurate information to indicate a change in value for the current assessment year. The sales for the current study period included one bar, one truck dealer, one seed corn sale, etc. The county feels that there is an insufficient amount of sales to warrant changes.

The county completed the pickup work of new construction or remodeling but there are no other changes in the commercial class of real property for the 2014 assessment year.

## 2014 Commercial Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Jeff White, Wayne Kubert - Industrial																
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																
	Correlation between cost and market																
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																
	No uniques properties at this time.																
<b>4.</b>	<b>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?</b>																
	Yes, local market.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	No																
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## **2014 Commercial Correlation Section for Stanton County**

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### **Description of Analysis**

The commercial statistical profile contains a total of nine qualified arm's length sales. The commercial market has been nonexistent. The sample is small enough that it does not represent the commercial population in the county.

### **Sales Qualification**

The county implemented a procedure to complete a telephone review on sold properties in 2013 and continues the verification process on sold properties.

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Stanton 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**

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it is concluded that the statutory level of value of 100% has been met for the commercial class of property.





## **2014 Agricultural Assessment Actions for Stanton County**

Our sales review for agland sales indicated a need for valuation changes to all of the land classes. Phone interviews were conducted with realtors or buyers involved in the sales of the properties. Information provided from the GIS was very helpful in determining the accuracy of each sale involved. We also relied on our GIS site to help in accurately determining the land use, etc., on each sale. Values were established for each land use type and applied to the records. Also completed was the conversion from GIS to the PC Administrative side for the agland values. Several changes were made to complete the conversion to properly coincide the land from one side of the program to the most updated GIS information provided. The values set for 2014 indicate the values to be within acceptable range of values.

## 2014 Agricultural Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Office Staff.				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>The county has one market area for the entire county.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The county has one market area for the entire county.
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1	The county has one market area for the entire county.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Study of sales annually				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	Rural residential at this time is 1 acre and attached to homes outside cities, villages and platted subdivisions. There is no recreational land identified for the 20014 assessment year.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Physical inspections, FSA maps, information provided by owners and land managers. The county fully implemented the GIS.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	We are currently relying on sales in like counties of Northeast Nebraska to help determine a value.				

## Stanton County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	5,475	5,475	5,400	5,200	4,790	4,540	3,800	3,520	4,892
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Cuming	2	5,572	5,589	5,267	5,139	4,760	4,763	4,047	3,825	5,141
Cuming	3	4,953	4,953	4,664	4,659	4,160	4,171	3,472	3,500	4,466
Madison	1	5,985	5,715	5,355	5,097	4,840	4,664	3,846	3,250	5,070
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	5,100	5,100	5,100	5,100	4,100	3,369	2,988	3,000	3,916
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Cuming	2	5,275	5,275	4,960	4,914	4,450	4,447	3,724	3,690	4,757
Cuming	3	4,645	4,645	4,228	4,326	3,824	3,762	3,083	2,940	4,107
Madison	1	5,510	5,364	5,050	4,843	4,587	4,388	3,539	2,850	4,769
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	1,650	1,600	1,550	1,500	1,450	1,093	1,018	1,123	1,216
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Cuming	2	2,516	2,420	2,077	2,112	2,023	1,815	1,723	1,039	2,014
Cuming	3	2,505	2,484	1,939	2,020	1,890	1,798	1,572	994	1,841
Madison	1	2,105	1,926	1,760	1,835	1,744	1,611	1,336	959	1,544
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148

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

# **2014 Agricultural Correlation Section for Stanton County**

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## **County Overview**

Stanton County is located in the northeastern portion of the state and borders Madison County on the west, Wayne County on the north, Cuming County on the east and Colfax County to the south. Stanton County has one market area for the agricultural class of property. The county is comprised of 14% irrigated land, 63% dry land and 18% grass. The Elkhorn River runs through the middle of the county. A review of the surrounding counties reveals that the topography, soil type and irrigation potential are comparable to the subject county.

## **Description of Analysis**

Analysis of the three-year sample of Stanton County sales indicated that it was disproportionate for time during the three years. The sample was expanded with comparable sales from neighboring counties to ensure that the time proportionality was distributed and the representativeness of the Majority Land Use met the necessary threshold. Assessment actions taken by the County Assessor included increasing irrigated land by 45%, dry land by 44% and grass 12%.

## **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 reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the 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**

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on analysis of all available information, the level of value is 75% of market value for the agricultural class of property and all subclasses are determined to be valued within the acceptable range.



**84 Stanton****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 : 126  
 Total Sales Price : 13,702,980  
 Total Adj. Sales Price : 13,702,980  
 Total Assessed Value : 12,962,335  
 Avg. Adj. Sales Price : 108,754  
 Avg. Assessed Value : 102,876

MEDIAN : 97  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 07.78  
 PRD : 102.55

COV : 11.37  
 STD : 11.03  
 Avg. Abs. Dev : 07.56  
 MAX Sales Ratio : 140.24  
 MIN Sales Ratio : 51.86

95% Median C.I. : 95.34 to 98.73  
 95% Wgt. Mean C.I. : 92.43 to 96.76  
 95% Mean C.I. : 95.08 to 98.94

*Printed:3/25/2014 10:50:56AM***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	5	102.84	102.53	102.95	02.07	99.59	99.76	106.65	N/A	47,800	49,208
01-JAN-12 To 31-MAR-12	8	97.65	97.42	95.58	03.95	101.93	89.51	107.06	89.51 to 107.06	134,138	128,206
01-APR-12 To 30-JUN-12	27	100.00	100.73	99.64	05.77	101.09	87.52	123.74	96.16 to 102.20	95,485	95,138
01-JUL-12 To 30-SEP-12	18	98.30	100.80	98.89	07.20	101.93	86.03	133.00	95.34 to 105.23	104,418	103,257
01-OCT-12 To 31-DEC-12	10	94.02	96.93	95.91	06.07	101.06	87.54	109.07	88.25 to 107.84	91,540	87,797
01-JAN-13 To 31-MAR-13	17	94.35	94.73	93.86	06.33	100.93	77.40	111.74	88.52 to 100.50	112,294	105,398
01-APR-13 To 30-JUN-13	21	98.86	97.79	94.60	10.08	103.37	71.47	140.24	90.27 to 104.83	85,260	80,658
01-JUL-13 To 30-SEP-13	20	92.67	88.21	87.38	08.86	100.95	51.86	110.01	87.75 to 94.32	165,920	144,987
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	58	99.79	100.45	98.77	05.77	101.70	86.03	133.00	97.53 to 100.88	99,478	98,259
01-OCT-12 To 30-SEP-13	68	94.02	94.08	91.56	08.68	102.75	51.86	140.24	92.42 to 96.72	116,665	106,813
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	63	98.33	99.73	98.21	06.21	101.55	86.03	133.00	96.58 to 100.59	102,320	100,492
<u>ALL</u>	126	97.18	97.01	94.60	07.78	102.55	51.86	140.24	95.34 to 98.73	108,754	102,876

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
05	7	90.51	90.44	90.52	03.51	99.91	82.13	94.35	82.13 to 94.35	207,057	187,429
10	11	100.01	98.64	92.18	10.63	107.01	71.47	140.24	79.39 to 105.45	36,991	34,098
15	14	96.99	94.59	93.99	05.56	100.64	71.96	105.92	91.19 to 99.76	144,421	135,744
20	36	96.78	94.80	90.45	08.84	104.81	51.86	109.97	92.73 to 101.03	71,776	64,923
25	4	93.35	90.30	89.44	03.64	100.96	80.77	93.73	N/A	435,000	389,074
30	54	99.00	100.14	99.64	06.80	100.50	87.68	133.00	96.16 to 100.88	101,868	101,505
<u>ALL</u>	126	97.18	97.01	94.60	07.78	102.55	51.86	140.24	95.34 to 98.73	108,754	102,876

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	125	96.97	96.97	94.58	07.81	102.53	51.86	140.24	95.34 to 98.48	109,400	103,468
06											
07	1	102.84	102.84	102.84	00.00	100.00	102.84	102.84	N/A	28,000	28,795
<u>ALL</u>	126	97.18	97.01	94.60	07.78	102.55	51.86	140.24	95.34 to 98.73	108,754	102,876

**84 Stanton**  
**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 : 126	MEDIAN : 97	COV : 11.37	95% Median C.I. : 95.34 to 98.73
Total Sales Price : 13,702,980	WGT. MEAN : 95	STD : 11.03	95% Wgt. Mean C.I. : 92.43 to 96.76
Total Adj. Sales Price : 13,702,980	MEAN : 97	Avg. Abs. Dev : 07.56	95% Mean C.I. : 95.08 to 98.94
Total Assessed Value : 12,962,335			
Avg. Adj. Sales Price : 108,754	COD : 07.78	MAX Sales Ratio : 140.24	
Avg. Assessed Value : 102,876	PRD : 102.55	MIN Sales Ratio : 51.86	

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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											
Less Than 15,000	6	100.30	101.42	101.55	03.29	99.87	96.72	108.13	96.72 to 108.13	11,900	12,084
Less Than 30,000	14	103.22	105.23	106.51	05.87	98.80	96.58	140.24	97.64 to 108.50	18,379	19,575
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	126	97.18	97.01	94.60	07.78	102.55	51.86	140.24	95.34 to 98.73	108,754	102,876
Greater Than 14,999	120	96.76	96.79	94.56	07.97	102.36	51.86	140.24	94.35 to 98.48	113,597	107,415
Greater Than 29,999	112	95.96	95.99	94.37	07.73	101.72	51.86	133.00	94.15 to 98.15	120,051	113,288
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	100.30	101.42	101.55	03.29	99.87	96.72	108.13	96.72 to 108.13	11,900	12,084
15,000 TO 29,999	8	103.68	108.09	108.42	07.12	99.70	96.58	140.24	96.58 to 140.24	23,238	25,193
30,000 TO 59,999	10	100.49	99.01	98.79	05.17	100.22	87.54	109.07	88.44 to 107.84	46,220	45,663
60,000 TO 99,999	51	98.21	98.05	98.15	08.08	99.90	65.65	133.00	94.41 to 100.59	83,716	82,164
100,000 TO 149,999	31	95.60	95.17	95.06	07.41	100.12	71.96	115.09	90.66 to 98.86	123,007	116,927
150,000 TO 249,999	14	94.04	90.41	90.32	07.35	100.10	51.86	106.04	82.13 to 96.97	182,925	165,225
250,000 TO 499,999	5	93.37	92.66	92.70	01.04	99.96	89.51	93.73	N/A	357,960	331,830
500,000 TO 999,999	1	80.77	80.77	80.77	00.00	100.00	80.77	80.77	N/A	550,000	444,260
1,000,000 +											
<u>ALL</u>	126	97.18	97.01	94.60	07.78	102.55	51.86	140.24	95.34 to 98.73	108,754	102,876



**84 Stanton**  
**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 : 9  
 Total Sales Price : 1,729,000  
 Total Adj. Sales Price : 1,729,000  
 Total Assessed Value : 1,286,420  
 Avg. Adj. Sales Price : 192,111  
 Avg. Assessed Value : 142,936

MEDIAN : 75  
 WGT. MEAN : 74  
 MEAN : 83  
 COD : 44.49  
 PRD : 112.07

COV : 57.50  
 STD : 47.94  
 Avg. Abs. Dev : 33.20  
 MAX Sales Ratio : 185.13  
 MIN Sales Ratio : 26.48

95% Median C.I. : 42.23 to 126.00  
 95% Wgt. Mean C.I. : 59.01 to 89.79  
 95% Mean C.I. : 46.53 to 120.23

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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	1	82.60	82.60	82.60	00.00	100.00	82.60	82.60	N/A	1,000,000	826,040
01-JAN-11 To 31-MAR-11	2	76.24	76.24	49.89	65.27	152.82	26.48	126.00	N/A	42,500	21,205
01-APR-11 To 30-JUN-11	1	58.90	58.90	58.90	00.00	100.00	58.90	58.90	N/A	10,000	5,890
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	185.13	185.13	185.13	00.00	100.00	185.13	185.13	N/A	4,000	7,405
01-JAN-13 To 31-MAR-13	1	74.63	74.63	74.63	00.00	100.00	74.63	74.63	N/A	60,000	44,780
01-APR-13 To 30-JUN-13	3	60.88	65.56	63.14	28.10	103.83	42.23	93.57	N/A	190,000	119,965
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	70.75	73.50	79.85	43.55	92.05	26.48	126.00	N/A	273,750	218,585
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	5	74.63	91.29	65.00	47.06	140.45	42.23	185.13	N/A	126,800	82,416
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	58.90	70.46	50.84	56.32	138.59	26.48	126.00	N/A	31,667	16,100
01-JAN-12 To 31-DEC-12	1	185.13	185.13	185.13	00.00	100.00	185.13	185.13	N/A	4,000	7,405
<u>ALL</u>	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	3	126.00	128.59	92.13	29.23	139.57	74.63	185.13	N/A	28,000	25,795
15	2	62.42	62.42	78.44	32.35	79.58	42.23	82.60	N/A	557,500	437,300
20	4	59.89	59.96	63.10	28.84	95.02	26.48	93.57	N/A	132,500	83,609
<u>ALL</u>	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936

**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	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936
04											
<u>ALL</u>	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936

**84 Stanton**  
**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 : 9  
 Total Sales Price : 1,729,000  
 Total Adj. Sales Price : 1,729,000  
 Total Assessed Value : 1,286,420  
 Avg. Adj. Sales Price : 192,111  
 Avg. Assessed Value : 142,936

MEDIAN : 75  
 WGT. MEAN : 74  
 MEAN : 83  
 COD : 44.49  
 PRD : 112.07

COV : 57.50  
 STD : 47.94  
 Avg. Abs. Dev : 33.20  
 MAX Sales Ratio : 185.13  
 MIN Sales Ratio : 26.48

95% Median C.I. : 42.23 to 126.00  
 95% Wgt. Mean C.I. : 59.01 to 89.79  
 95% Mean C.I. : 46.53 to 120.23

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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	1	185.13	185.13	185.13	00.00	100.00	185.13	185.13	N/A	4,000	7,405
Less Than 15,000	2	122.02	122.02	94.96	51.73	128.50	58.90	185.13	N/A	7,000	6,648
Less Than 30,000	3	126.00	123.34	113.22	33.40	108.94	58.90	185.13	N/A	11,333	12,832
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	67.76	70.66	74.15	34.74	95.29	26.48	126.00	26.48 to 126.00	215,625	159,877
Greater Than 14,999	7	74.63	72.34	74.23	33.03	97.45	26.48	126.00	26.48 to 126.00	245,000	181,875
Greater Than 29,999	6	67.76	63.40	73.62	29.81	86.12	26.48	93.57	26.48 to 93.57	282,500	207,988
<u>Incremental Ranges</u>											
0 TO 4,999	1	185.13	185.13	185.13	00.00	100.00	185.13	185.13	N/A	4,000	7,405
5,000 TO 14,999	1	58.90	58.90	58.90	00.00	100.00	58.90	58.90	N/A	10,000	5,890
15,000 TO 29,999	1	126.00	126.00	126.00	00.00	100.00	126.00	126.00	N/A	20,000	25,200
30,000 TO 59,999											
60,000 TO 99,999	2	50.56	50.56	49.59	47.63	101.96	26.48	74.63	N/A	62,500	30,995
100,000 TO 149,999	2	67.90	67.90	66.73	37.81	101.75	42.23	93.57	N/A	110,000	73,405
150,000 TO 249,999											
250,000 TO 499,999	1	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
500,000 TO 999,999											
1,000,000 +	1	82.60	82.60	82.60	00.00	100.00	82.60	82.60	N/A	1,000,000	826,040
<u>ALL</u>	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936

**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	60.88	60.88	60.88	00.00	100.00	60.88	60.88	N/A	350,000	213,085
344	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	105,000	98,250
353	1	185.13	185.13	185.13	00.00	100.00	185.13	185.13	N/A	4,000	7,405
406	1	82.60	82.60	82.60	00.00	100.00	82.60	82.60	N/A	1,000,000	826,040
442	1	26.48	26.48	26.48	00.00	100.00	26.48	26.48	N/A	65,000	17,210
470	2	100.32	100.32	87.48	25.61	114.68	74.63	126.00	N/A	40,000	34,990
471	2	50.57	50.57	43.56	16.49	116.09	42.23	58.90	N/A	62,500	27,225
<u>ALL</u>	9	74.63	83.38	74.40	44.49	112.07	26.48	185.13	42.23 to 126.00	192,111	142,936

**84 Stanton****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 : 54  
 Total Sales Price : 26,301,487  
 Total Adj. Sales Price : 26,301,487  
 Total Assessed Value : 19,148,015  
 Avg. Adj. Sales Price : 487,065  
 Avg. Assessed Value : 354,593

MEDIAN : 75  
 WGT. MEAN : 73  
 MEAN : 80  
 COD : 28.32  
 PRD : 110.08

COV : 34.65  
 STD : 27.77  
 Avg. Abs. Dev : 21.38  
 MAX Sales Ratio : 158.92  
 MIN Sales Ratio : 31.02

95% Median C.I. : 68.07 to 85.81  
 95% Wgt. Mean C.I. : 66.27 to 79.33  
 95% Mean C.I. : 72.73 to 87.55

*Printed:3/25/2014 10:50:58AM***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	12	102.26	108.12	98.28	19.10	110.01	70.41	158.92	86.29 to 131.09	275,144	270,412
01-JAN-11 To 31-MAR-11	3	92.99	96.32	93.11	19.49	103.45	70.81	125.17	N/A	301,161	280,407
01-APR-11 To 30-JUN-11	3	68.63	77.29	69.99	17.83	110.43	63.27	99.98	N/A	376,507	263,527
01-JUL-11 To 30-SEP-11	3	75.77	73.47	74.35	16.15	98.82	53.96	90.67	N/A	602,077	447,662
01-OCT-11 To 31-DEC-11	2	81.10	81.10	78.91	30.42	102.78	56.43	105.77	N/A	474,000	374,030
01-JAN-12 To 31-MAR-12	9	67.47	71.45	69.14	22.78	103.34	48.10	110.92	48.29 to 101.14	500,848	346,262
01-APR-12 To 30-JUN-12	5	70.41	84.18	78.64	25.83	107.04	61.68	138.12	N/A	378,680	297,804
01-JUL-12 To 30-SEP-12	1	58.10	58.10	58.10	00.00	100.00	58.10	58.10	N/A	320,000	185,930
01-OCT-12 To 31-DEC-12	9	64.29	65.12	70.63	22.59	92.20	40.28	87.28	44.23 to 85.81	657,416	464,337
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	6	61.87	56.22	52.45	28.67	107.19	31.02	75.51	31.02 to 75.51	762,457	399,871
01-JUL-13 To 30-SEP-13	1	81.07	81.07	81.07	00.00	100.00	81.07	81.07	N/A	1,000,000	810,665
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	21	93.86	97.08	87.10	21.77	111.46	53.96	158.92	75.77 to 109.24	340,046	296,178
01-OCT-11 To 30-SEP-12	17	67.72	75.54	72.23	25.35	104.58	48.10	138.12	56.43 to 101.14	451,119	325,845
01-OCT-12 To 30-SEP-13	16	66.72	62.78	64.30	23.79	97.64	31.02	87.28	44.23 to 81.07	718,218	461,808
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	11	75.77	82.13	77.77	24.18	105.61	53.96	125.17	56.43 to 105.77	435,203	338,440
01-JAN-12 To 31-DEC-12	24	67.60	71.17	70.98	23.22	100.27	40.28	138.12	58.10 to 82.60	526,574	373,764
<u>ALL</u>	54	75.49	80.14	72.80	28.32	110.08	31.02	158.92	68.07 to 85.81	487,065	354,593

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	54	75.49	80.14	72.80	28.32	110.08	31.02	158.92	68.07 to 85.81	487,065	354,593
<u>ALL</u>	54	75.49	80.14	72.80	28.32	110.08	31.02	158.92	68.07 to 85.81	487,065	354,593

**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
<u>Dry</u>											
County	28	70.61	80.73	72.32	30.39	111.63	31.60	138.12	64.29 to 86.29	434,169	313,980
1	28	70.61	80.73	72.32	30.39	111.63	31.60	138.12	64.29 to 86.29	434,169	313,980
<u>Grass</u>											
County	4	61.30	64.30	47.83	35.58	134.43	31.02	103.57	N/A	302,325	144,593
1	4	61.30	64.30	47.83	35.58	134.43	31.02	103.57	N/A	302,325	144,593
<u>ALL</u>	54	75.49	80.14	72.80	28.32	110.08	31.02	158.92	68.07 to 85.81	487,065	354,593

**84 Stanton****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 : 54	MEDIAN : 75	COV : 34.65	95% Median C.I. : 68.07 to 85.81
Total Sales Price : 26,301,487	WGT. MEAN : 73	STD : 27.77	95% Wgt. Mean C.I. : 66.27 to 79.33
Total Adj. Sales Price : 26,301,487	MEAN : 80	Avg. Abs. Dev : 21.38	95% Mean C.I. : 72.73 to 87.55
Total Assessed Value : 19,148,015			
Avg. Adj. Sales Price : 487,065	COD : 28.32	MAX Sales Ratio : 158.92	
Avg. Assessed Value : 354,593	PRD : 110.08	MIN Sales Ratio : 31.02	

*Printed: 3/25/2014 10:50:58AM***80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	3	99.98	87.91	66.66	19.36	131.88	52.84	110.92	N/A	706,290	470,808
1	3	99.98	87.91	66.66	19.36	131.88	52.84	110.92	N/A	706,290	470,808
<b>_____Dry_____</b>											
County	37	70.81	78.39	72.10	28.95	108.72	31.60	138.12	66.58 to 85.10	460,643	332,126
1	37	70.81	78.39	72.10	28.95	108.72	31.60	138.12	66.58 to 85.10	460,643	332,126
<b>_____Grass_____</b>											
County	5	68.63	68.24	48.91	29.90	139.52	31.02	103.57	N/A	249,327	121,948
1	5	68.63	68.24	48.91	29.90	139.52	31.02	103.57	N/A	249,327	121,948
<b>_____ALL_____</b>											
	54	75.49	80.14	72.80	28.32	110.08	31.02	158.92	68.07 to 85.81	487,065	354,593



Total Real Property  
Sum Lines 17, 25, & 30

Records : 5,589

Value : 1,156,654,515

Growth 3,999,880

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	128	463,040	49	444,130	96	1,782,150	273	2,689,320	
02. Res Improve Land	732	4,040,810	628	8,778,900	466	15,097,665	1,826	27,917,375	
03. Res Improvements	770	40,756,000	710	58,438,380	470	59,471,420	1,950	158,665,800	
04. Res Total	898	45,259,850	759	67,661,410	566	76,351,235	2,223	189,272,495	2,927,805
% of Res Total	40.40	23.91	34.14	35.75	25.46	40.34	39.77	16.36	73.20
05. Com UnImp Land	21	95,560	2	32,530	5	187,670	28	315,760	
06. Com Improve Land	125	642,240	7	167,850	18	700,580	150	1,510,670	
07. Com Improvements	125	6,515,755	7	1,753,775	23	1,514,815	155	9,784,345	
08. Com Total	146	7,253,555	9	1,954,155	28	2,403,065	183	11,610,775	475,165
% of Com Total	79.78	62.47	4.92	16.83	15.30	20.70	3.27	1.00	11.88
09. Ind UnImp Land	0	0	0	0	5	86,105	5	86,105	
10. Ind Improve Land	0	0	0	0	8	415,980	8	415,980	
11. Ind Improvements	0	0	0	0	9	17,565,645	9	17,565,645	
12. Ind Total	0	0	0	0	14	18,067,730	14	18,067,730	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.25	1.56	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	898	45,259,850	759	67,661,410	566	76,351,235	2,223	189,272,495	2,927,805
% of Res & Rec Total	40.40	23.91	34.14	35.75	25.46	40.34	39.77	16.36	73.20
Com & Ind Total	146	7,253,555	9	1,954,155	42	20,470,795	197	29,678,505	475,165
% of Com & Ind Total	74.11	24.44	4.57	6.58	21.32	68.98	3.52	2.57	11.88
17. Taxable Total	1,044	52,513,405	768	69,615,565	608	96,822,030	2,420	218,951,000	3,402,970
% of Taxable Total	43.14	23.98	31.74	31.80	25.12	44.22	43.30	18.93	85.08

## 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	0	0	0		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		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					0	0	0

## 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	100	23	184	307

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	2,412	636,355,665	2,412	636,355,665
28. Ag-Improved Land	0	0	0	0	692	237,123,165	692	237,123,165
29. Ag Improvements	0	0	0	0	757	64,224,685	757	64,224,685
30. Ag Total							3,169	937,703,515

## 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	
32. HomeSite Improv Land	0	0.00	0		0	0.00	0	
33. HomeSite Improvements	0	0.00	0		0	0.00	0	
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		0	0.00	0	
36. FarmSite Improv Land	0	0.00	0		0	0.00	0	
37. FarmSite Improvements	0	0.00	0		0	0.00	0	
38. FarmSite Total								
39. Road & Ditches	0	0.00	0		0	0.00	0	
40. Other- Non Ag Use	0	0.00	0		0	0.00	0	
	Rural				Total			Growth
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	39	37.03	370,300		39	37.03	370,300	
32. HomeSite Improv Land	484	502.01	5,020,100		484	502.01	5,020,100	
33. HomeSite Improvements	511	0.00	41,142,435		511	0.00	41,142,435	0
34. HomeSite Total					550	539.04	46,532,835	
35. FarmSite UnImp Land	133	385.03	1,010,880		133	385.03	1,010,880	
36. FarmSite Improv Land	568	2,621.14	7,330,770		568	2,621.14	7,330,770	
37. FarmSite Improvements	683	0.00	23,082,250		683	0.00	23,082,250	596,910
38. FarmSite Total					816	3,006.17	31,423,900	
39. Road & Ditches	2,445	4,879.03	0		2,445	4,879.03	0	
40. Other- Non Ag Use	3	20.36	82,080		3	20.36	82,080	
41. Total Section VI					1,366	8,444.60	78,038,815	596,910



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	27	2,201.44	2,172,540	27	2,201.44	2,172,540

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	3,350.96	9.33%	18,346,515	10.44%	5,475.00
46. 1A	3,142.73	8.75%	17,206,500	9.79%	5,475.02
47. 2A1	6,245.77	17.39%	33,727,170	19.20%	5,400.00
48. 2A	4,170.01	11.61%	21,684,080	12.34%	5,200.01
49. 3A1	6,652.68	18.53%	31,866,365	18.14%	4,790.00
50. 3A	8,218.63	22.89%	37,312,600	21.24%	4,540.00
51. 4A1	3,590.27	10.00%	13,643,040	7.77%	3,800.00
52. 4A	539.10	1.50%	1,897,625	1.08%	3,519.99
53. Total	35,910.15	100.00%	175,683,895	100.00%	4,892.32
Dry					
54. 1D1	6,946.91	4.35%	35,429,210	5.66%	5,100.00
55. 1D	29,776.31	18.63%	151,859,195	24.26%	5,100.00
56. 2D1	13,487.87	8.44%	68,788,185	10.99%	5,100.00
57. 2D	4,540.19	2.84%	23,154,995	3.70%	5,100.01
58. 3D1	15,238.39	9.53%	62,477,345	9.98%	4,100.00
59. 3D	41,347.24	25.87%	139,304,470	22.25%	3,369.14
60. 4D1	45,502.44	28.47%	135,957,845	21.72%	2,987.92
61. 4D	2,993.29	1.87%	8,979,870	1.43%	3,000.00
62. Total	159,832.64	100.00%	625,951,115	100.00%	3,916.29
Grass					
63. 1G1	313.07	0.70%	516,595	0.95%	1,650.09
64. 1G	2,975.06	6.65%	4,760,110	8.75%	1,600.00
65. 2G1	4,842.60	10.82%	7,506,250	13.79%	1,550.05
66. 2G	1,488.22	3.32%	2,232,330	4.10%	1,500.00
67. 3G1	4,839.22	10.81%	7,017,045	12.89%	1,450.04
68. 3G	8,961.71	20.02%	9,791,805	17.99%	1,092.63
69. 4G1	13,108.88	29.28%	13,340,455	24.51%	1,017.67
70. 4G	8,238.04	18.40%	9,253,795	17.00%	1,123.30
71. Total	44,766.80	100.00%	54,418,385	100.00%	1,215.60
Irrigated Total	35,910.15	14.04%	175,683,895	20.44%	4,892.32
Dry Total	159,832.64	62.51%	625,951,115	72.81%	3,916.29
Grass Total	44,766.80	17.51%	54,418,385	6.33%	1,215.60
72. Waste	4,925.55	1.93%	739,150	0.09%	150.06
73. Other	10,275.92	4.02%	2,872,155	0.33%	279.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	255,711.06	100.00%	859,664,700	100.00%	3,361.86

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	35,910.15	175,683,895	35,910.15	175,683,895
<b>77. Dry Land</b>	0.00	0	0.00	0	159,832.64	625,951,115	159,832.64	625,951,115
<b>78. Grass</b>	0.00	0	0.00	0	44,766.80	54,418,385	44,766.80	54,418,385
<b>79. Waste</b>	0.00	0	0.00	0	4,925.55	739,150	4,925.55	739,150
<b>80. Other</b>	0.00	0	0.00	0	10,275.92	2,872,155	10,275.92	2,872,155
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>255,711.06</b>	<b>859,664,700</b>	<b>255,711.06</b>	<b>859,664,700</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	35,910.15	14.04%	175,683,895	20.44%	4,892.32
<b>Dry Land</b>	159,832.64	62.51%	625,951,115	72.81%	3,916.29
<b>Grass</b>	44,766.80	17.51%	54,418,385	6.33%	1,215.60
<b>Waste</b>	4,925.55	1.93%	739,150	0.09%	150.06
<b>Other</b>	10,275.92	4.02%	2,872,155	0.33%	279.50
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>255,711.06</b>	<b>100.00%</b>	<b>859,664,700</b>	<b>100.00%</b>	<b>3,361.86</b>

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

84 Stanton

	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	174,790,785	189,272,495	14,481,710	8.29%	2,927,805	6.61%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	45,110,995	46,532,835	1,421,840	3.15%	0	3.15%
<b>04. Total Residential (sum lines 1-3)</b>	<b>219,901,780</b>	<b>235,805,330</b>	<b>15,903,550</b>	<b>7.23%</b>	<b>2,927,805</b>	<b>5.90%</b>
05. Commercial	10,591,060	11,610,775	1,019,715	9.63%	475,165	5.14%
06. Industrial	18,067,730	18,067,730	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	27,891,310	31,423,900	3,532,590	12.67%	596,910	10.53%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>56,550,100</b>	<b>61,102,405</b>	<b>4,552,305</b>	<b>8.05%</b>	<b>1,072,075</b>	<b>6.15%</b>
<b>10. Total Non-Agland Real Property</b>	<b>276,451,880</b>	<b>296,989,815</b>	<b>20,537,935</b>	<b>7.43%</b>	<b>3,999,880</b>	<b>5.98%</b>
11. Irrigated	120,855,160	175,683,895	54,828,735	45.37%		
12. Dryland	434,456,435	625,951,115	191,494,680	44.08%		
13. Grassland	48,414,450	54,418,385	6,003,935	12.40%		
14. Wasteland	726,395	739,150	12,755	1.76%		
15. Other Agland	2,904,105	2,872,155	-31,950	-1.10%		
<b>16. Total Agricultural Land</b>	<b>607,356,545</b>	<b>859,664,700</b>	<b>252,308,155</b>	<b>41.54%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>883,808,425</b>	<b>1,156,654,515</b>	<b>272,846,090</b>	<b>30.87%</b>	<b>3,999,880</b>	<b>30.42%</b>

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**2013 Plan of Assessment  
For  
Stanton County Assessment Years  
2014, 2015, 2016**

**RECEIVED**

NOV 01 2013

NEBRASKA DEPT. OF REVENUE  
PROPERTY ASSESSMENT DIVISION

The Stanton County Assessor's office consists of three full time employees: the Assessor, Deputy Assessor and Office Clerk. The Assessor and Deputy Assessor have maintained Assessor certificates since 1978. The Assessor and Deputy continue annually with required educational classes to accumulate the required minimum of 60 credit hours per 4 year term, in order to keep their certification updated and current. The Assessor has completed 66 hours of education through 2012 and the deputy 47 hours. The 2012/2013 budget for the Assessor's Office was \$135,142.00. The appraisal portion of that amount is \$5,000.

Stanton County is located in Northeast Nebraska. It is 18 miles wide and 24 miles long with approximately 432 square miles of land. Real property for Stanton County includes 2,219 residential properties, 14 industrial properties, 180 commercial properties, 299 exempt properties and 3,110 agricultural properties.

Agricultural land consists of 256,230.44 taxable acres or approximately 92% of Stanton County of which 13.92% is irrigated (35,647.50 acres), 62.51% is dryland (160,169.13 acres), 17.56% is grassland (45,011.62 acres), 1.99% is wasteland (5,101.28 acres) and 4% (10,290.91 acres) is identified other use which includes shelterbelts, feedlots, etc..

Value in Stanton County which was reported as of March 19, 2013 for Real Estate was \$883,440,445.

Agricultural land was adjusted this year after the sales study for 2013 indicated a need for an increase in the value on irrigated, dryland and grassland. We also established a new land class for WRP land (Wetland Reserve Program) .

There were approximately 80 building permit applications filed in 2012 for new construction or alteration in the county. Stanton County has countywide zoning and requires permits for all construction. We also receive building permits from the City of Norfolk for areas of our county that are within the jurisdiction of Madison County and also from the Village of Pilger which includes the town of Pilger located in our county. The Assessor and her staff use the permits and information sheets to locate new construction or changes to the properties. New improvements are physically inspected and added to the tax rolls annually. Data is collected by the Assessor's office on the agricultural and residential improvements. Data collection on commercial properties are the responsibility of our commercial appraiser, William Kaiser. Industrial property data collection and pricing is completed by Wayne Kubert. Office staff is instrumental in inspecting and reviewing the residential and ag properties throughout the County so that all parcels are reviewed no less than every 6 years.

(2)

The Deputy Assessor processes and files all Form 521 Real Estate transfer statements. Each sale is verified and coded for usability for sales study purposes. The Assessor reviews each sales roster and makes any needed corrections, monitoring all property classes for accuracy and completeness. It is the responsibility of this office to ensure that the sales used accurately represent arm's length transactions and true market within the county. The processing of the 521's includes updating property record cards and computer records. Sales data sheets are mailed to both the grantors and grantees for information necessary to our office in determining the qualifications of a sale. The percentage of return on these forms is quite low, but we continue the process throughout the year. All agland sales are analyzed by subclass. This includes information from the soil survey and current FSA maps, if they have been provided by some of the owners. Once data is collected and analyzed for each sale, we complete a ratio study, comparing the current values with what the property sold for. Values are then updated in the sales files used in the current market study. For the agland sales we strive to fairly and equitably value the land to meet the required range of value between 69-75% of market. Agland is currently valued at 72% of market in Stanton County.

The Assessor and Deputy Assessor work together to determine if a sale is an arm's length transaction and if qualified it is used in the sales file. Because we are a small county and familiar with the areas, some information is readily available on various properties. Some information and assistance has been provided by the County Commissioners, local realtors and also the taxpayers. We do have a good working relationship with several of the realtors in and around Stanton County and have been provided information very useful in our work. Phone surveys were used for 2012 in an attempt to verify sales information on several sales. Each year our office compiles a sales file book with the 521 copies and information attachments available for the public to view. We also have a sales file map of agricultural sales by precinct available. Our office considers the twelve "no" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is used in the file. The county defines actual or market value for the Sale's Review process as the most probable price paid between a willing buyer and seller on an open market. If necessary, documentation will be made concerning changing market influences in the county.

Assessment and valuation of commercial, industrial and residential real property continues in the same manner as the agland. Sales ratio studies are completed annually and values are set, determined by the market. Sales of commercial and industrial properties occur so rarely in the county, that there are many years we do not have enough of them to determine a level of value. In those years especially, the values remained unchanged due to the slow market. Our last appraisal on these properties was completed in 2009.

In the Residential portion, we recently completed reviews in the City of Stanton, Village of Pilger, and Woodland Park areas, as well as rural acreages. Updates were made as found along with new pictures, pricing and record cards. Those values were used in the market study/ratios for

(3)

determining values for 2013. Our level of value on those properties is at 96% of market. The use of phone surveys also helped in verifying our residential sales. We will continue the sales and ratio studies and make the necessary changes to achieve fair and equitable values on these properties.

The process of inspecting and reviewing the ag homes and improvements was completed for use in 2013,

Stanton County processed 815 personal property schedules filed for 2013. This included commercial/business and agricultural filings.

Our office also processed 209 Homestead Exemption Applications and 32 Permissive Exemption Applications.

This office maintains a set of cadastral maps which includes boundary and ownership changes. These are updated monthly as sales of property occur, lot splits are completed and any ownership changes need to be made.

Our office maintains Property Record Cards pursuant to Reg 10-004. The property record card contains the required information concerning ownership, legal description, classification codes, measurements of homes and buildings, drawing of homes, building inventory, up to date photos and valuation. Also included is the inventory of the land within that parcel.

Administrative software and personal property software used within the office is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. The GIS Workshop program is used as our mapping system which includes land use, ownership boundaries, lot splits and endless updated information that is also provided to the public.

There are several annual reports and filings that we also complete in the office. These include: the Real Estate Abstract, Assessor Survey, Sales information including rosters and assessed value updates, Certification of value to political subdivisions, school district taxable value report, Homestead Exemption tax loss report, certificate of taxes levied report, report of values, tax list correction, generate annual tax rolls(personal and real estate), valuation change notices, review certification of centrally assessed values, establish assessment records for each and provide tax billing for tax list, establish tax districts and tax rates, manage boundary changes necessary for correct assessment and tax information, input/review tax rates used for billing process, prepare and certify tax lists to County Treasurer for Real Property, Personal Property and Centrally Assessed Property, attend monthly Board of Equalization meetings and all Board of Equalization meetings during protest period, of which our office assembles and provides information for each property involved in the protest hearing to each board member, prepare information and attend taxpayer hearings for TERC to defend county valuation, attend TERC



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statewide equalization hearings to defend values, and/or implement orders of the TERC, attend monthly meetings of the Northeast Assessor's Association, as well as workshops and educational classes to obtain required hours of continuing education to maintain assessor's certification.

**Assessment Actions Planned for the year 2014:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- continue to utilize all program functions available in our office to readily access , update and review all properties within the county
- Begin the review, inspection and updates on all commercial/industrial properties within the county
- continue to locate additional personal property within our county to be added to the tax rolls
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division
- Continue the working relationship with our liaison (Barb Oswald) and all other who guide us with the Nebraska Department of Revenue Property Assessment Division
- review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits (aerial photos, Google and GIS flights, FSA maps) are all very helpful in tracking these when reviewing and comparing from year to year

**Assessment Actions Planned for the year 2015:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- Begin the process of reviewing properties located outside the cities in the county, including suburban properties and rural acreages, making updates as deemed necessary. Questionnaires will be mailed to each of these property owners to aid in this process.
- Continue to locate additional personal property within our county to be added to the tax rolls
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits(aerial photos, Google and GIS flights, FSA maps) are all very helpful in tracking these when reviewing and comparing from year to year

**Assessment Actions Planned for the year 2016:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.

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- review the City of Stanton, Village of Pilger and Woodland Park areas
- Continue to located additional personal property within our county to be added to the tax rolls
- complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits(aerial photos, Google and GIS flights, FSA maps) are all very helpful in tracking these when reviewing and comparing from year to year

The duties in the office of the County Assessor demand a commitment of time, staff and budget. We strive to complete records that are accurate and complete. We continue our efforts in providing the taxpayers with values that are fair and equitable. We have a good working relationship with our County Board of Commissioners, who have given support to this office throughout each year. We appreciate the efforts of all those involved in helping us to complete the duties of this office and will move forward to the next years of assessment.

Respectfully submitted,



Cheryl Wolverton  
Stanton County Assessor

## 2014 Assessment Survey for Stanton County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$123,282.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$650.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	1,000.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$2,200.00
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$3,753.19

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="http://www.stanton.gisworkshop.com">www.stanton.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Office Staff
8.	<b>Personal Property software:</b>
	MIPS

## 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>
	Pilger and Stanton
4.	<b>When was zoning implemented?</b>
	1998

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

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

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, commercial properties and one industrial property, Nucor Steel.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Commercial properties, yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be certified in Real Estate Appraisal. The one contracted for my commercial is a Certified General Real Property Appraiser and currently does work for other NE Nebraska counties, having almost 20 years of experience in this work.
<b>4.</b>	
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Just for commercial properties and to a point only (listing), assessor establishes final level of value.



## 2014 Certification for Stanton County

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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 Stanton County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator





