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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

STANTON COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Stanton County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Stanton County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cheryl Wolverton, Stanton County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

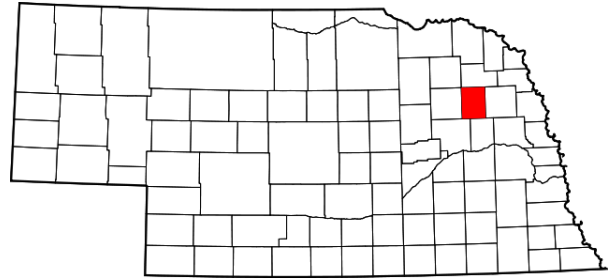
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

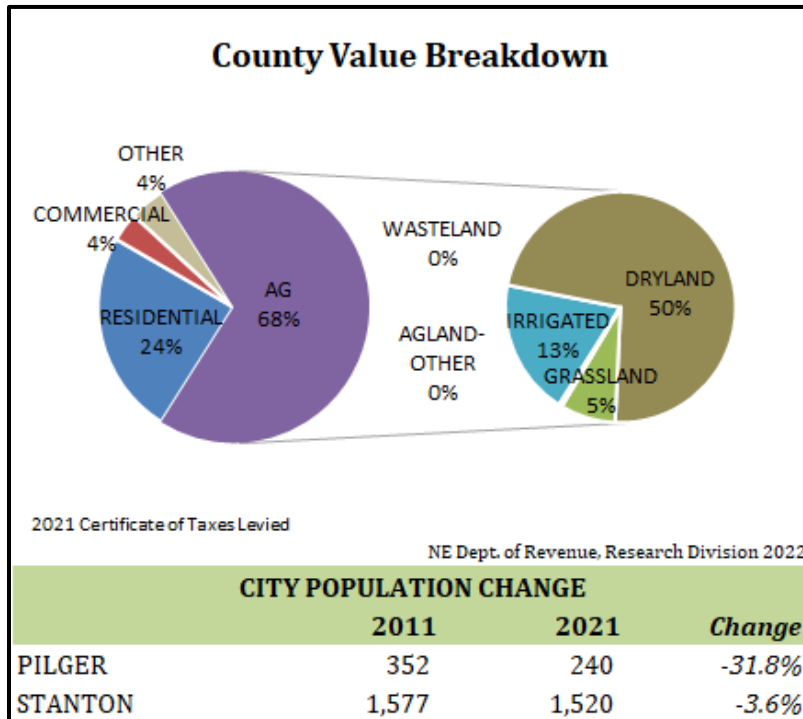
**Further information may be found in Exhibit 94*

County Overview

With a total area of 428 square miles, Stanton County has 5,842 residents, per the Census Bureau Quick Facts for 2020, a 5% population decline from the 2010 U.S. Census. Reports indicate that 82% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$144,858 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Stanton County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 109 employer establishments with total employment of 981, for a 2% increase in employment from the year before, since 2019.



Agricultural land contributes the majority of the value to the county's overall valuation base. Dryland makes up the majority of the land in the county. Stanton is included in the Lower Elkhorn Natural Resources District (NRD).

2022 Residential Correlation for Stanton County

Assessment Actions

The County Assessor updated the depreciation tables for the residential class of property and all rural property for 2022. All new construction and pick-up work were timely completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales questionnaire is mailed to all property buyers to help in determining whether to consider a sale as an arm's-length transaction. If a sale is questionable for any reason, phone calls to the realtor, attorney, buyer and anyone involved might be made to help gather information. Review of the verification of the sales in the residential class and the usability are similar with the state average usability rate. Further review of the explanations for disqualified sales revealed no apparent bias existed in the qualification of the sales and all arm's-length transactions were made available for the measurement of real property.

The lot values are analyzed utilizing a land to building ratio. Stanton County completed a reappraisal of the residential class of property in 2021 and all lot values have been reviewed. The costing data is 2019, a depreciation analysis was completed and updated in 2022

Stanton County has seven valuation groups of which represent the assessor locations in the county. The county has an established six-year review and inspection cycle and is currently up to date.

The county assessor currently has a written valuation methodology on file.

Description of Analysis

Residential parcels are analyzed utilizing seven valuation groups that are based on the assessor locations or towns in the county.

Valuation Group	Description
1	Eagle Ridge
5	Norfolk Subdivision
10	Pilger
15	Rural
20	Stanton
25	Willers Cove
30	Woodland Park

2022 Residential Correlation for Stanton County

The residential property class has a statistical profile of 122 residential sales, representing six of the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable ranges. All three measures of central tendency and the qualitative measures are within the acceptable parameters.

A review of the sold parcels compared to the change in the 2022 County Abstract of Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. The changes are reflective of the assessment actions.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters, and therefore considered equalize. The quality of assessment of the residential property class in Stanton County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
5	4	96.77	96.54	96.25	11.47	100.30
10	9	94.74	99.01	94.38	10.95	104.91
15	14	95.20	93.30	90.66	16.21	102.91
20	40	99.50	97.66	96.61	14.22	101.09
25	2	85.58	85.58	86.12	09.06	99.37
30	53	92.63	93.94	93.24	09.94	100.75
<u>ALL</u>	122	95.03	95.41	93.65	12.55	101.88

Level of Value

Based on analysis of all available information, the level of value for the residential property in Stanton County is 95%.

2022 Commercial Correlation for Stanton County

Assessment Actions

The 2022 assessment actions included a review of the apartments, duplexes and multi-family parcels throughout the county and an economic adjustment to increase the value was made on these parcels. All the pick-up work was completed timely.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales questionnaire is mailed to all property buyers to help in determining whether to consider a sale as an arm's-length transaction. If a sale is questionable for any reason, phone calls to the realtor, attorney, buyer and anyone involved might be made to help gather information. Review of the verification of the sales in the commercial class and the usability are below the state average qualified sales. Further review of the explanations for disqualified sales revealed no apparent bias existed in the qualification of the sales and all arm's-length transactions were made available for the measurement of real property.

The lot values are analyzed utilizing a land to building ratio. The commercial class for Stanton County was last reappraised in 2015. The county has plans to complete a reappraisal of the class for the 2023 assessment year.

The county assessor has defined as three valuation groups for the commercial class. The village of Pilger, the village of Stanton and all other parcels outside of those boundaries.

The county assessor currently has a written valuation methodology on file and will update it for the 2022 assessment year.

The county has an established six-year review and inspection cycle and is currently up to date.

Description of Analysis

The commercial parcels are grouped into three valuation groups based on the assessor locations or towns.

Valuation Group	Description
1	Pilger
5	Rural and Woodland Park
10	Stanton

2022 Commercial Correlation for Stanton County

Frequently there are too few sales to rely on the median for the level of value, so several aspects of the data are examined to develop an opinion of value. For this study period there are nine sales profiled for the entire county. The commercial class of property is cyclically inspected and reappraised. The reappraisal of the commercial class was delayed and will be completed in 2023.

The movement of the County Abstract of Assessment, Form 45 Compared to the Certificated of Taxes Levied Report (CTL), reflects an increase of over 1% to the valuation base, indicating the assessment actions for the apartments, duplexes and multi-family parcels were completed in 2022.

Equalization and Quality of Assessment

Based on all relevant information available for the commercial class of property, values are equalized and the quality of assessment for the commercial property class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	88.30	88.30	89.24	10.92	98.95
10	7	92.87	94.33	90.39	06.48	104.36
____ALL____	9	92.87	92.99	90.01	07.35	103.31

Level of Value

Based on the review of all available information, the level of value for the commercial property in Stanton County is determined to be at the statutory level of value of 100% of market.

2022 Agricultural Correlation for Stanton County

Assessment Actions

A land use review was completed with the 2020 aerial imagery during 2021 and was implemented in 2022. The depreciation schedule was updated for the agricultural improvements. There was no change to any agricultural land values for 2022. All pick-up work was timely completed and added to the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A sales questionnaire is mailed to all property buyers to help in determining whether to consider a sale as an arm's-length transaction. If a sale is questionable for any reason, phone calls to the realtor, attorney, buyer and anyone involved might be made to help gather information. Review of the verification of the sales in the agricultural class and the usability are lower than the state average qualified sales. Further review of the explanations for nonqualified sales revealed no apparent bias existed in the qualification of the sales and all arm's-length transactions were made available for the measurement of real property.

One market area is defined in Stanton County. The county assessor continues to identify the Conservation Reserve Program (CRP) acres in the county and currently accounts for approximately 50% of the enrolled acres. Notices of updated CRP contracts have also been reviewed. Identification of parcels with intensive use have been identified and valued accordingly.

All costing and depreciation tables are dated for the rural improvements which corresponds to the reappraisal timetable.

The county assessor currently has a written valuation methodology on file and will update it for the 2022 assessment year and 6-year inspection cycle.

Description of Analysis

The calculated statistical profile for the agricultural class includes 37 qualified sales with all measures of central tendency are within the acceptable range.

An analysis was completed of the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The dryland 80% MLU has a sufficient number of sales and the measures of central tendency are all within range. Review of the Average Acre Value Comparison Chart shows that the irrigated land and dryland values are comparable with neighboring counties. Grassland values are lower than all surrounding counties; and the two 80% MLU sales of grassland also support that grassland is falling below market value; however, there

2022 Agricultural Correlation for Stanton County

is not a reliable statistic with which to determine a reliable point estimate of the subclass. The values are reasonable comparable and most similar to Pierce County.

The County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) reflects that agricultural land values were not changed by the county assessor.

Equalization and Quality of Assessment

The agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicates that Stanton County has achieved equalization. The quality of assessment in the agricultural land class of property in Stanton County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	5	74.38	86.29	81.29	21.13	106.15
1	5	74.38	86.29	81.29	21.13	106.15
<u>Dry</u>						
County	24	73.08	74.76	72.31	10.19	103.39
1	24	73.08	74.76	72.31	10.19	103.39
<u>Grass</u>						
County	2	41.73	41.73	42.53	30.00	98.12
1	2	41.73	41.73	42.53	30.00	98.12
<u>ALL</u>						
	37	72.94	74.73	74.33	13.83	100.54

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Stanton County is 73%.

2022 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Stanton County

Residential Real Property - Current

Number of Sales	122	Median	95.03
Total Sales Price	\$19,909,250	Mean	95.41
Total Adj. Sales Price	\$19,909,250	Wgt. Mean	93.65
Total Assessed Value	\$18,645,865	Average Assessed Value of the Base	\$138,130
Avg. Adj. Sales Price	\$163,191	Avg. Assessed Value	\$152,835

Confidence Interval - Current

95% Median C.I	90.46 to 97.69
95% Wgt. Mean C.I	91.10 to 96.21
95% Mean C.I	92.51 to 98.31
% of Value of the Class of all Real Property Value in the County	20.49
% of Records Sold in the Study Period	5.53
% of Value Sold in the Study Period	6.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	126	95	94.57
2020	129	96	95.59
2019	127	92	92.07
2018	97	94	93.74

2022 Commission Summary for Stanton County

Commercial Real Property - Current

Number of Sales	9	Median	92.87
Total Sales Price	\$1,188,500	Mean	92.99
Total Adj. Sales Price	\$1,188,500	Wgt. Mean	90.01
Total Assessed Value	\$1,069,825	Average Assessed Value of the Base	\$283,000
Avg. Adj. Sales Price	\$132,056	Avg. Assessed Value	\$118,869

Confidence Interval - Current

95% Median C.I	82.99 to 100.33
95% Wgt. Mean C.I	83.13 to 96.90
95% Mean C.I	85.56 to 100.42
% of Value of the Class of all Real Property Value in the County	3.52
% of Records Sold in the Study Period	4.86
% of Value Sold in the Study Period	2.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	8	100	98.88
2020	3	100	100.16
2019	3	100	94.38
2018	2	100	91.03

84 Stanton
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 122
 Total Sales Price : 19,909,250
 Total Adj. Sales Price : 19,909,250
 Total Assessed Value : 18,645,865
 Avg. Adj. Sales Price : 163,191
 Avg. Assessed Value : 152,835

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 95
 COD : 12.55
 PRD : 101.88

COV : 17.11
 STD : 16.32
 Avg. Abs. Dev : 11.93
 MAX Sales Ratio : 158.11
 MIN Sales Ratio : 55.38

95% Median C.I. : 90.46 to 97.69
 95% Wgt. Mean C.I. : 91.10 to 96.21
 95% Mean C.I. : 92.51 to 98.31

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	18	97.94	95.03	93.52	07.86	101.61	69.33	105.91	88.59 to 102.84	180,956	169,237
01-JAN-20 To 31-MAR-20	9	95.82	99.90	100.12	08.04	99.78	86.65	116.67	91.49 to 115.16	147,333	147,503
01-APR-20 To 30-JUN-20	14	95.50	95.40	93.16	09.81	102.40	77.83	116.45	84.06 to 107.95	168,375	156,855
01-JUL-20 To 30-SEP-20	17	100.16	103.18	100.60	09.41	102.56	87.23	143.97	93.33 to 111.63	172,500	173,541
01-OCT-20 To 31-DEC-20	14	88.66	91.03	86.65	12.51	105.05	67.44	120.93	79.16 to 103.68	150,782	130,651
01-JAN-21 To 31-MAR-21	15	90.43	97.18	96.64	17.45	100.56	55.38	141.15	83.96 to 105.75	140,913	136,185
01-APR-21 To 30-JUN-21	20	89.26	91.93	90.01	16.27	102.13	64.67	158.11	79.21 to 97.10	168,613	151,768
01-JUL-21 To 30-SEP-21	15	89.53	91.30	90.95	13.16	100.38	65.43	121.51	77.93 to 100.78	162,627	147,910
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	58	97.94	98.27	96.42	09.06	101.92	69.33	143.97	95.43 to 100.84	170,223	164,137
01-OCT-20 To 30-SEP-21	64	89.44	92.82	90.93	15.03	102.08	55.38	158.11	85.41 to 94.49	156,817	142,592
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	54	95.86	97.47	95.14	10.53	102.45	67.44	143.97	93.33 to 100.16	161,606	153,756
<u>ALL</u>	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
5	4	96.77	96.54	96.25	11.47	100.30	77.48	115.16	N/A	282,500	271,914
10	9	94.74	99.01	94.38	10.95	104.91	85.74	143.97	86.65 to 109.13	105,656	99,722
15	14	95.20	93.30	90.66	16.21	102.91	65.43	140.39	69.33 to 104.99	228,336	207,011
20	40	99.50	97.66	96.61	14.22	101.09	55.38	158.11	89.35 to 104.43	137,225	132,573
25	2	85.58	85.58	86.12	09.06	99.37	77.83	93.33	N/A	456,500	393,120
30	53	92.63	93.94	93.24	09.94	100.75	68.19	141.15	88.24 to 97.68	155,276	144,781
<u>ALL</u>	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835
06											
07											
<u>ALL</u>	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835

84 Stanton
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 122
 Total Sales Price : 19,909,250
 Total Adj. Sales Price : 19,909,250
 Total Assessed Value : 18,645,865
 Avg. Adj. Sales Price : 163,191
 Avg. Assessed Value : 152,835

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 95
 COD : 12.55
 PRD : 101.88

COV : 17.11
 STD : 16.32
 Avg. Abs. Dev : 11.93
 MAX Sales Ratio : 158.11
 MIN Sales Ratio : 55.38

95% Median C.I. : 90.46 to 97.69
 95% Wgt. Mean C.I. : 91.10 to 96.21
 95% Mean C.I. : 92.51 to 98.31

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	104.43	104.43	104.43	00.00	100.00	104.43	104.43	N/A	20,000	20,885
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835
Greater Than 14,999	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835
Greater Than 29,999	121	94.74	95.33	93.64	12.61	101.80	55.38	158.11	90.46 to 97.68	164,374	153,925
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	104.43	104.43	104.43	00.00	100.00	104.43	104.43	N/A	20,000	20,885
30,000 TO 59,999	5	95.78	96.62	93.17	27.97	103.70	55.38	143.97	N/A	47,380	44,145
60,000 TO 99,999	10	111.35	118.99	119.25	14.23	99.78	95.43	158.11	96.29 to 141.15	78,050	93,075
100,000 TO 149,999	42	93.01	94.31	94.06	10.11	100.27	64.67	129.39	88.24 to 98.21	128,085	120,481
150,000 TO 249,999	50	93.02	92.52	92.58	11.47	99.94	65.43	118.69	87.23 to 98.09	178,720	165,463
250,000 TO 499,999	14	93.18	91.09	90.87	09.95	100.24	67.44	115.16	77.83 to 100.74	325,450	295,726
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	122	95.03	95.41	93.65	12.55	101.88	55.38	158.11	90.46 to 97.69	163,191	152,835

84 Stanton

COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 9
 Total Sales Price : 1,188,500
 Total Adj. Sales Price : 1,188,500
 Total Assessed Value : 1,069,825
 Avg. Adj. Sales Price : 132,056
 Avg. Assessed Value : 118,869

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 07.35
 PRD : 103.31

COV : 10.40
 STD : 09.67
 Avg. Abs. Dev : 06.83
 MAX Sales Ratio : 111.54
 MIN Sales Ratio : 78.66

95% Median C.I. : 82.99 to 100.33
 95% Wgt. Mean C.I. : 83.13 to 96.90
 95% Mean C.I. : 85.56 to 100.42

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	111.54	111.54	111.54	00.00	100.00	111.54	111.54	N/A	25,000	27,885
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	97.93	97.93	97.93	00.00	100.00	97.93	97.93	N/A	213,000	208,585
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	3	92.87	92.06	88.20	06.22	104.38	82.99	100.33	N/A	155,000	136,707
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	2	85.80	85.80	86.58	08.32	99.10	78.66	92.94	N/A	196,500	170,130
01-JAN-21 To 31-MAR-21	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	20,000	18,010
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	89.61	89.61	89.61	00.00	100.00	89.61	89.61	N/A	72,500	64,965
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	2	104.74	104.74	99.36	06.50	105.41	97.93	111.54	N/A	119,000	118,235
01-OCT-19 To 30-SEP-20	3	92.87	92.06	88.20	06.22	104.38	82.99	100.33	N/A	155,000	136,707
01-OCT-20 To 30-SEP-21	4	89.83	87.82	87.18	04.10	100.73	78.66	92.94	N/A	121,375	105,809
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	95.40	93.53	91.25	05.87	102.50	82.99	100.33	N/A	169,500	154,676
01-JAN-20 To 31-DEC-20	2	85.80	85.80	86.58	08.32	99.10	78.66	92.94	N/A	196,500	170,130
<u>ALL</u>	9	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	88.30	88.30	89.24	10.92	98.95	78.66	97.93	N/A	194,000	173,123
10	7	92.87	94.33	90.39	06.48	104.36	82.99	111.54	82.99 to 111.54	114,357	103,369
<u>ALL</u>	9	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869

84 Stanton
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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Total Assessed Value : 1,069,825
Avg. Adj. Sales Price : 132,056
Avg. Assessed Value : 118,869

MEDIAN : 93
WGT. MEAN : 90
MEAN : 93
COD : 07.35
PRD : 103.31

COV : 10.40
STD : 09.67
Avg. Abs. Dev : 06.83
MAX Sales Ratio : 111.54
MIN Sales Ratio : 78.66

95% Median C.I. : 82.99 to 100.33
95% Wgt. Mean C.I. : 83.13 to 96.90
95% Mean C.I. : 85.56 to 100.42

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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	2	87.93	87.93	86.77	05.62	101.34	82.99	92.87	N/A	208,000	180,480
03	7	92.94	94.44	91.76	07.91	102.92	78.66	111.54	78.66 to 111.54	110,357	101,266
04											
<u>ALL</u>	<u>9</u>	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869

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											
Less Than 15,000											
Less Than 30,000	2	100.80	100.80	101.99	10.66	98.83	90.05	111.54	N/A	22,500	22,948
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869
Greater Than 14,999	9	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869
Greater Than 29,999	7	92.87	90.76	89.54	06.15	101.36	78.66	100.33	78.66 to 100.33	163,357	146,276
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	100.80	100.80	101.99	10.66	98.83	90.05	111.54	N/A	22,500	22,948
30,000 TO 59,999	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	49,000	49,160
60,000 TO 99,999	1	89.61	89.61	89.61	00.00	100.00	89.61	89.61	N/A	72,500	64,965
100,000 TO 149,999											
150,000 TO 249,999	4	92.91	90.60	91.05	05.21	99.51	78.66	97.93	N/A	191,250	174,129
250,000 TO 499,999	1	82.99	82.99	82.99	00.00	100.00	82.99	82.99	N/A	257,000	213,290
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>9</u>	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869

84 Stanton
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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MEDIAN : 93
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 MEAN : 93
 COD : 07.35
 PRD : 103.31

COV : 10.40
 STD : 09.67
 Avg. Abs. Dev : 06.83
 MAX Sales Ratio : 111.54
 MIN Sales Ratio : 78.66

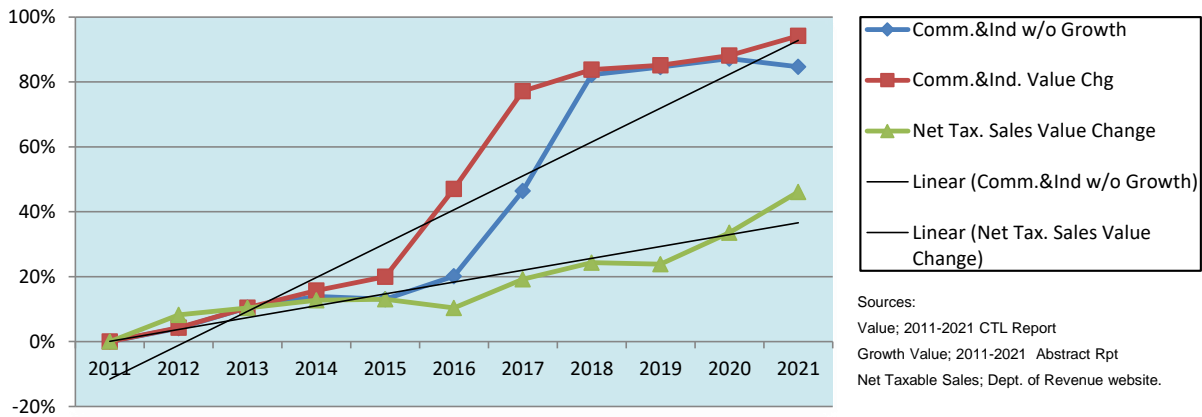
95% Median C.I. : 82.99 to 100.33
 95% Wgt. Mean C.I. : 83.13 to 96.90
 95% Mean C.I. : 85.56 to 100.42

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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	111.54	111.54	111.54	00.00	100.00	111.54	111.54	N/A	25,000	27,885
342	1	89.61	89.61	89.61	00.00	100.00	89.61	89.61	N/A	72,500	64,965
344	1	90.05	90.05	90.05	00.00	100.00	90.05	90.05	N/A	20,000	18,010
352	2	87.93	87.93	86.77	05.62	101.34	82.99	92.87	N/A	208,000	180,480
353	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	49,000	49,160
471	3	92.94	89.84	90.57	06.91	99.19	78.66	97.93	N/A	202,000	182,948
<u>ALL</u>	9	92.87	92.99	90.01	07.35	103.31	78.66	111.54	82.99 to 100.33	132,056	118,869

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 25,949,190	\$ 666,505	2.57%	\$ 25,282,685		\$ 15,866,866	
2012	\$ 27,054,215	\$ 25,080	0.09%	\$ 27,029,135	4.16%	\$ 17,169,438	8.21%
2013	\$ 28,658,790	\$ -	0.00%	\$ 28,658,790	5.93%	\$ 17,513,977	2.01%
2014	\$ 30,028,335	\$ 475,165	1.58%	\$ 29,553,170	3.12%	\$ 17,886,328	2.13%
2015	\$ 31,132,740	\$ 1,792,930	5.76%	\$ 29,339,810	-2.29%	\$ 17,940,045	0.30%
2016	\$ 38,153,275	\$ 6,977,600	18.29%	\$ 31,175,675	0.14%	\$ 17,509,700	-2.40%
2017	\$ 45,980,885	\$ 7,978,705	17.35%	\$ 38,002,180	-0.40%	\$ 18,911,968	8.01%
2018	\$ 47,704,940	\$ 419,720	0.88%	\$ 47,285,220	2.84%	\$ 19,722,795	4.29%
2019	\$ 48,047,590	\$ 139,470	0.29%	\$ 47,908,120	0.43%	\$ 19,657,100	-0.33%
2020	\$ 48,820,470	\$ 239,205	0.49%	\$ 48,581,265	1.11%	\$ 21,193,549	7.82%
2021	\$ 50,399,000	\$ 2,467,200	4.90%	\$ 47,931,800	-1.82%	\$ 23,187,660	9.41%
Ann %chg	6.86%			Average	1.32%	3.87%	3.94%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.16%	4.26%	8.21%
2013	10.44%	10.44%	10.38%
2014	13.89%	15.72%	12.73%
2015	13.07%	19.98%	13.07%
2016	20.14%	47.03%	10.35%
2017	46.45%	77.20%	19.19%
2018	82.22%	83.84%	24.30%
2019	84.62%	85.16%	23.89%
2020	87.22%	88.14%	33.57%
2021	84.71%	94.22%	46.14%

County Number	84
County Name	Stanton

84 Stanton
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 37
Total Sales Price : 26,015,724
Total Adj. Sales Price : 26,015,724
Total Assessed Value : 19,338,025
Avg. Adj. Sales Price : 703,128
Avg. Assessed Value : 522,649

MEDIAN : 73
WGT. MEAN : 74
MEAN : 75
COD : 13.83
PRD : 100.54

COV : 20.66
STD : 15.44
Avg. Abs. Dev : 10.09
MAX Sales Ratio : 115.10
MIN Sales Ratio : 29.21

95% Median C.I. : 69.70 to 75.56
95% Wgt. Mean C.I. : 69.59 to 79.07
95% Mean C.I. : 69.75 to 79.71

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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>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	74.08	74.99	75.07	11.89	99.89	64.95	86.85	N/A	1,131,799	849,650
01-JAN-19 To 31-MAR-19	3	73.49	75.69	75.71	03.89	99.97	72.51	81.08	N/A	840,000	635,955
01-APR-19 To 30-JUN-19	3	71.74	71.40	71.53	03.35	99.82	67.63	74.82	N/A	494,013	353,345
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	2	71.46	71.46	71.59	02.46	99.82	69.70	73.22	N/A	458,821	328,453
01-JAN-20 To 31-MAR-20	8	78.78	81.35	78.73	27.49	103.33	29.21	115.10	29.21 to 115.10	657,870	517,938
01-APR-20 To 30-JUN-20	4	77.30	79.33	77.07	11.00	102.93	67.29	95.44	N/A	574,704	442,945
01-JUL-20 To 30-SEP-20	3	66.25	63.32	64.76	07.67	97.78	54.24	69.47	N/A	798,327	516,980
01-OCT-20 To 31-DEC-20	1	96.28	96.28	96.28	00.00	100.00	96.28	96.28	N/A	1,339,200	1,289,330
01-JAN-21 To 31-MAR-21	5	70.80	68.04	64.33	10.10	105.77	53.84	77.01	N/A	629,326	404,844
01-APR-21 To 30-JUN-21	2	68.08	68.08	69.40	09.34	98.10	61.72	74.43	N/A	473,668	328,715
01-JUL-21 To 30-SEP-21	2	75.08	75.08	74.42	02.85	100.89	72.94	77.22	N/A	589,465	438,708
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	10	73.00	74.12	74.64	07.22	99.30	64.95	86.85	67.41 to 81.08	852,924	636,650
01-OCT-19 To 30-SEP-20	17	72.10	76.53	74.70	19.72	102.45	29.21	115.10	67.14 to 95.44	639,670	477,831
01-OCT-20 To 30-SEP-21	10	73.69	72.28	73.33	10.61	98.57	53.84	96.28	61.72 to 77.22	661,209	484,840
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	72.87	73.02	73.68	03.61	99.10	67.63	81.08	67.63 to 81.08	614,960	453,101
01-JAN-20 To 31-DEC-20	16	73.24	78.40	77.51	22.39	101.15	29.21	115.10	67.14 to 96.28	705,997	547,222
<u>ALL</u>	37	72.94	74.73	74.33	13.83	100.54	29.21	115.10	69.70 to 75.56	703,128	522,649

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	37	72.94	74.73	74.33	13.83	100.54	29.21	115.10	69.70 to 75.56	703,128	522,649
<u>ALL</u>	37	72.94	74.73	74.33	13.83	100.54	29.21	115.10	69.70 to 75.56	703,128	522,649

84 Stanton
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 Avg. Adj. Sales Price : 703,128
 Avg. Assessed Value : 522,649

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 75
 COD : 13.83
 PRD : 100.54

COV : 20.66
 STD : 15.44
 Avg. Abs. Dev : 10.09
 MAX Sales Ratio : 115.10
 MIN Sales Ratio : 29.21

95% Median C.I. : 69.70 to 75.56
 95% Wgt. Mean C.I. : 69.59 to 79.07
 95% Mean C.I. : 69.75 to 79.71

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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
<u> Dry </u>											
County	12	70.02	68.91	67.27	05.71	102.44	53.84	74.82	66.25 to 73.22	740,106	497,905
1	12	70.02	68.91	67.27	05.71	102.44	53.84	74.82	66.25 to 73.22	740,106	497,905
<u> Grass </u>											
County	2	41.73	41.73	42.53	30.00	98.12	29.21	54.24	N/A	481,000	204,570
1	2	41.73	41.73	42.53	30.00	98.12	29.21	54.24	N/A	481,000	204,570
<u> ALL </u>	37	72.94	74.73	74.33	13.83	100.54	29.21	115.10	69.70 to 75.56	703,128	522,649

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
<u> Irrigated </u>											
County	5	74.38	86.29	81.29	21.13	106.15	67.14	115.10	N/A	845,452	687,308
1	5	74.38	86.29	81.29	21.13	106.15	67.14	115.10	N/A	845,452	687,308
<u> Dry </u>											
County	24	73.08	74.76	72.31	10.19	103.39	53.84	108.74	69.47 to 77.22	649,493	469,620
1	24	73.08	74.76	72.31	10.19	103.39	53.84	108.74	69.47 to 77.22	649,493	469,620
<u> Grass </u>											
County	2	41.73	41.73	42.53	30.00	98.12	29.21	54.24	N/A	481,000	204,570
1	2	41.73	41.73	42.53	30.00	98.12	29.21	54.24	N/A	481,000	204,570
<u> ALL </u>	37	72.94	74.73	74.33	13.83	100.54	29.21	115.10	69.70 to 75.56	703,128	522,649

Stanton County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	5,600	5,309	5,576	5,214	4,710	4,960	4,284	3,968	5,054
Cuming	1	6,352	n/a	5,969	6,345	4,466	n/a	5,452	4,651	5,916
Colfax	1	6,000	5,800	5,600	5,357	5,300	5,100	4,800	4,408	5,374
Platte	6	9,088	8,500	7,751	7,500	6,900	6,498	6,000	5,400	7,253
Madison	1	7,154	6,820	6,377	6,069	5,700	5,525	4,496	3,775	5,480
Pierce	1	5,447	5,258	4,911	4,840	4,756	4,511	3,665	3,474	4,638
Wayne	1	6,100	6,050	6,000	5,950	5,750	5,600	5,400	4,700	5,623

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	5,355	5,355	5,315	3,622	1,943	4,469	4,173	4,084	4,613
Cuming	1	6,019	6,024	5,654	3,500	4,800	5,175	4,310	4,304	5,497
Colfax	1	5,742	5,638	5,397	5,298	4,972	4,877	4,502	4,150	5,126
Platte	6	6,493	6,100	5,553	5,499	5,100	4,599	3,800	2,900	5,216
Madison	1	5,931	5,765	5,372	5,107	4,795	4,564	3,575	2,750	5,036
Pierce	1	4,300	4,165	3,925	3,740	3,250	3,150	2,195	1,915	3,495
Wayne	1	6,100	6,050	6,000	5,900	5,400	5,090	4,500	4,200	5,411

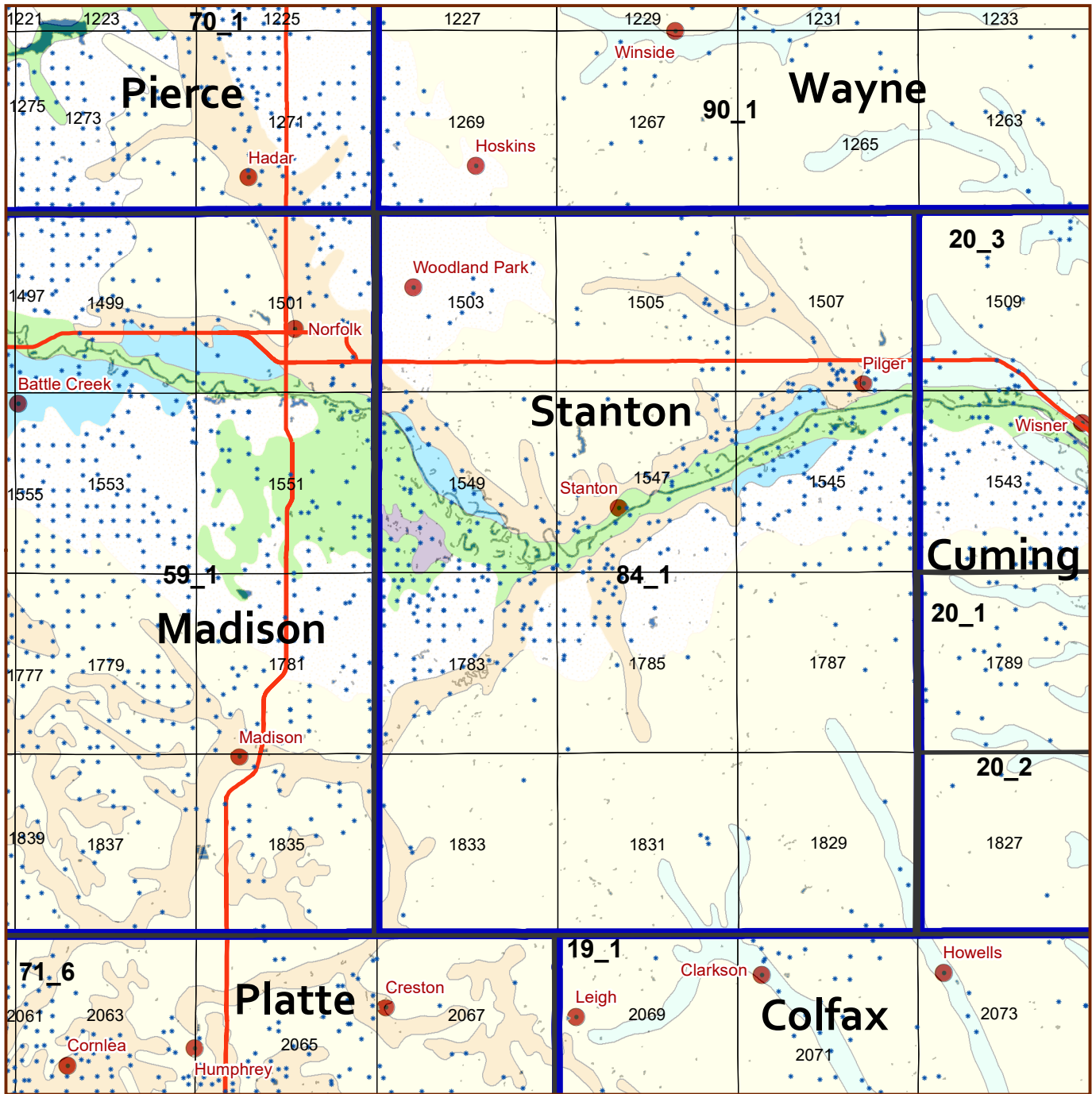
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	1,709	1,790	1,267	1,750	715	n/a	n/a	1,415	1,456
Cuming	1	2,427	2,406	1,999	2,076	n/a	n/a	n/a	n/a	2,328
Colfax	1	1,987	1,987	1,800	1,800	n/a	1,700	n/a	1,600	1,942
Platte	6	1,874	1,855	1,700	1,709	n/a	1,681	1,525	1,613	1,815
Madison	1	2,059	1,951	1,851	1,792	1,700	n/a	n/a	n/a	1,927
Pierce	1	1,900	1,805	1,650	1,420	1,355	1,200	1,050	1,000	1,677
Wayne	1	2,400	2,290	2,125	2,000	1,800	n/a	n/a	n/a	2,272

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	2,728	0	139
Cuming	1	4,588	n/a	125
Colfax	1	3,984	n/a	150
Platte	6	1,856	0	100
Madison	1	3,902	n/a	150
Pierce	1	3,049	-	150
Wayne	1	3,816	n/a	100

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

STANTON COUNTY



Legend

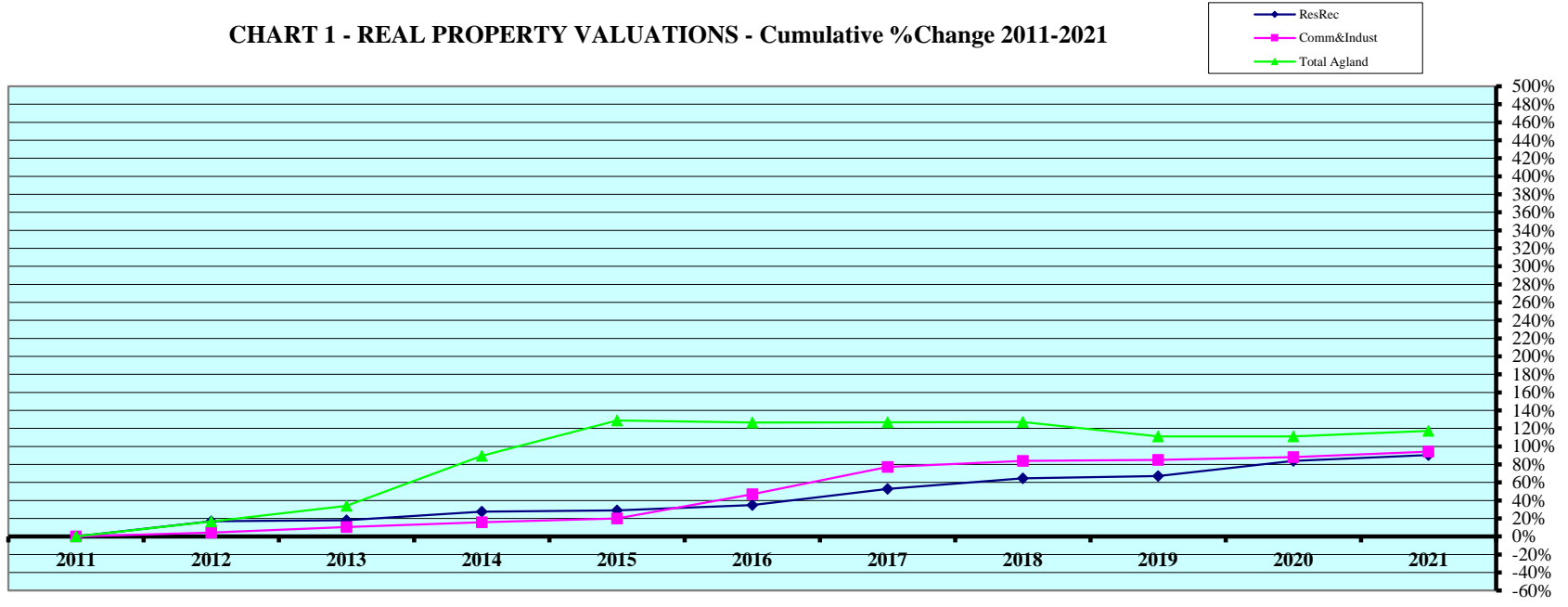
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	148,085,835	-	-	-	25,949,190	-	-	-	453,302,850	-	-	-
2012	172,938,195	24,852,360	16.78%	16.78%	27,054,215	1,105,025	4.26%	4.26%	528,517,590	75,214,740	16.59%	16.59%
2013	174,790,785	1,852,590	1.07%	18.03%	28,658,790	1,604,575	5.93%	10.44%	607,356,545	78,838,955	14.92%	33.98%
2014	189,115,745	14,324,960	8.20%	27.71%	30,028,335	1,369,545	4.78%	15.72%	859,110,420	251,753,875	41.45%	89.52%
2015	191,119,740	2,003,995	1.06%	29.06%	31,132,740	1,104,405	3.68%	19.98%	1,037,426,595	178,316,175	20.76%	128.86%
2016	199,786,610	8,666,870	4.53%	34.91%	38,153,275	7,020,535	22.55%	47.03%	1,026,443,315	-10,983,280	-1.06%	126.44%
2017	226,468,925	26,682,315	13.36%	52.93%	45,980,885	7,827,610	20.52%	77.20%	1,027,965,410	1,522,095	0.15%	126.77%
2018	243,608,480	17,139,555	7.57%	64.50%	47,704,940	1,724,055	3.75%	83.84%	1,029,505,025	1,539,615	0.15%	127.11%
2019	247,609,910	4,001,430	1.64%	67.21%	48,047,590	342,650	0.72%	85.16%	957,253,030	-72,251,995	-7.02%	111.17%
2020	272,232,295	24,622,385	9.94%	83.83%	48,820,470	772,880	1.61%	88.14%	957,634,460	381,430	0.04%	111.26%
2021	282,047,825	9,815,530	3.61%	90.46%	50,399,000	1,578,530	3.23%	94.22%	984,681,725	27,047,265	2.82%	117.22%

Rate Annual %chg: Residential & Recreational **6.65%**

Commercial & Industrial **6.86%**

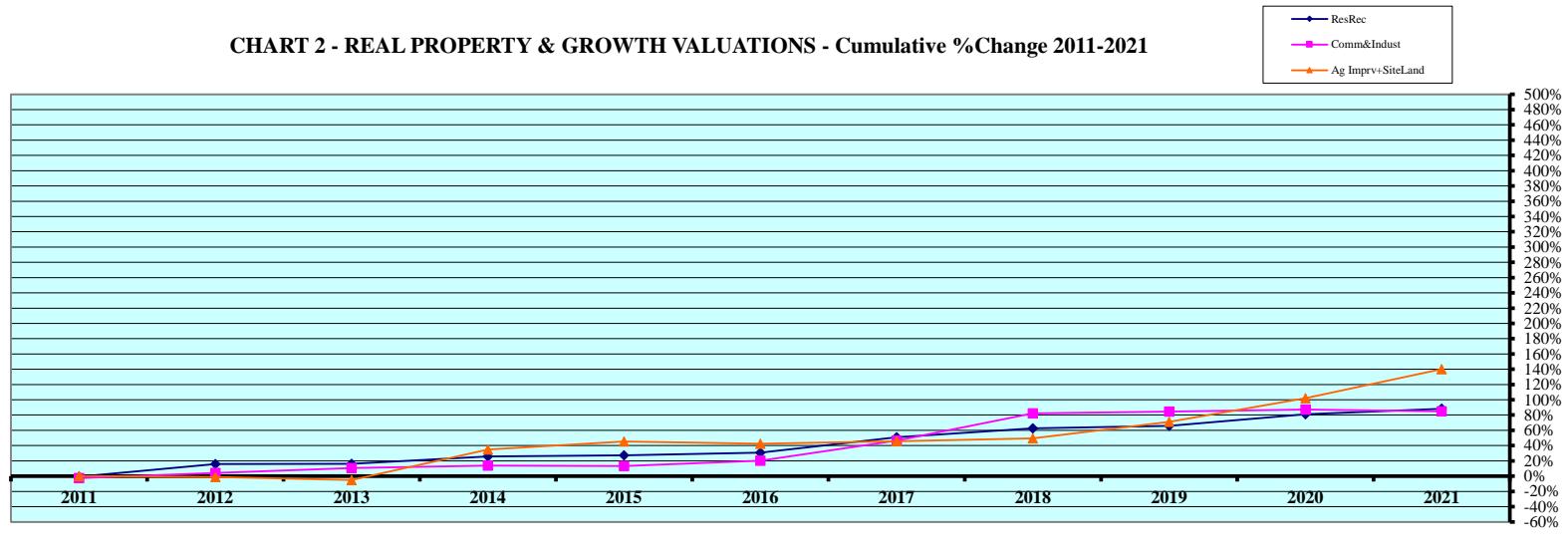
Agricultural Land **8.07%**

Cnty# **84**
County **STANTON**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	148,085,835	1,068,235	0.72%	147,017,600	-	-0.72%	25,949,190	666,505	2.57%	25,282,685	-	-2.57%
2012	172,938,195	1,404,135	0.81%	171,534,060	15.83%	15.83%	27,054,215	25,080	0.09%	27,029,135	4.16%	4.16%
2013	174,790,785	2,625,110	1.50%	172,165,675	-0.45%	16.26%	28,658,790	0	0.00%	28,658,790	5.93%	10.44%
2014	189,115,745	2,927,805	1.55%	186,187,940	6.52%	25.73%	30,028,335	475,165	1.58%	29,553,170	3.12%	13.89%
2015	191,119,740	2,721,635	1.42%	188,398,105	-0.38%	27.22%	31,132,740	1,792,930	5.76%	29,339,810	-2.29%	13.07%
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	30.86%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	20.14%
2017	226,468,925	2,847,300	1.26%	223,621,625	11.93%	51.01%	45,980,885	7,978,705	17.35%	38,002,180	-0.40%	46.45%
2018	243,608,480	2,653,580	1.09%	240,954,900	6.40%	62.71%	47,704,940	419,720	0.88%	47,285,220	2.84%	82.22%
2019	247,609,910	2,254,040	0.91%	245,355,870	0.72%	65.68%	48,047,590	139,470	0.29%	47,908,120	0.43%	84.62%
2020	272,232,295	4,214,635	1.55%	268,017,660	8.24%	80.99%	48,820,470	239,205	0.49%	48,581,265	1.11%	87.22%
2021	282,047,825	3,350,390	1.19%	278,697,435	2.37%	88.20%	50,399,000	2,467,200	4.90%	47,931,800	-1.82%	84.71%
Rate Ann%chg	6.65%		Resid & Recreat w/o growth			5.26%	6.86%		C & I w/o growth			1.32%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	32,214,430	20,848,155	53,062,585	950,440	1.79%	52,112,145	--	--
2012	32,561,270	21,341,425	53,902,695	1,361,920	2.53%	52,540,775	-0.98%	-0.98%
2013	31,591,450	21,573,235	53,164,685	2,816,000	5.30%	50,348,685	-6.59%	-5.11%
2014	45,110,995	27,891,310	73,002,305	1,485,245	2.03%	71,517,060	34.52%	34.78%
2015	46,268,270	31,530,090	77,798,360	596,910	0.77%	77,201,450	5.75%	45.49%
2016	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	75,570,400	-2.86%	42.42%
2017	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	77,262,815	0.31%	45.61%
2018	47,689,460	33,415,810	81,105,270	1,831,945	2.26%	79,273,325	-0.69%	49.40%
2019	50,364,145	49,927,025	100,291,170	9,524,495	9.50%	90,766,675	11.91%	71.06%
2020	54,584,005	55,094,425	109,678,430	2,453,090	2.24%	107,225,340	6.91%	102.07%
2021	68,080,875	64,414,410	132,495,285	5,088,790	3.84%	127,406,495	16.16%	140.11%
Rate Ann%chg	7.77%	11.94%	9.58%	Ag Imprv+Site w/o growth		6.44%		

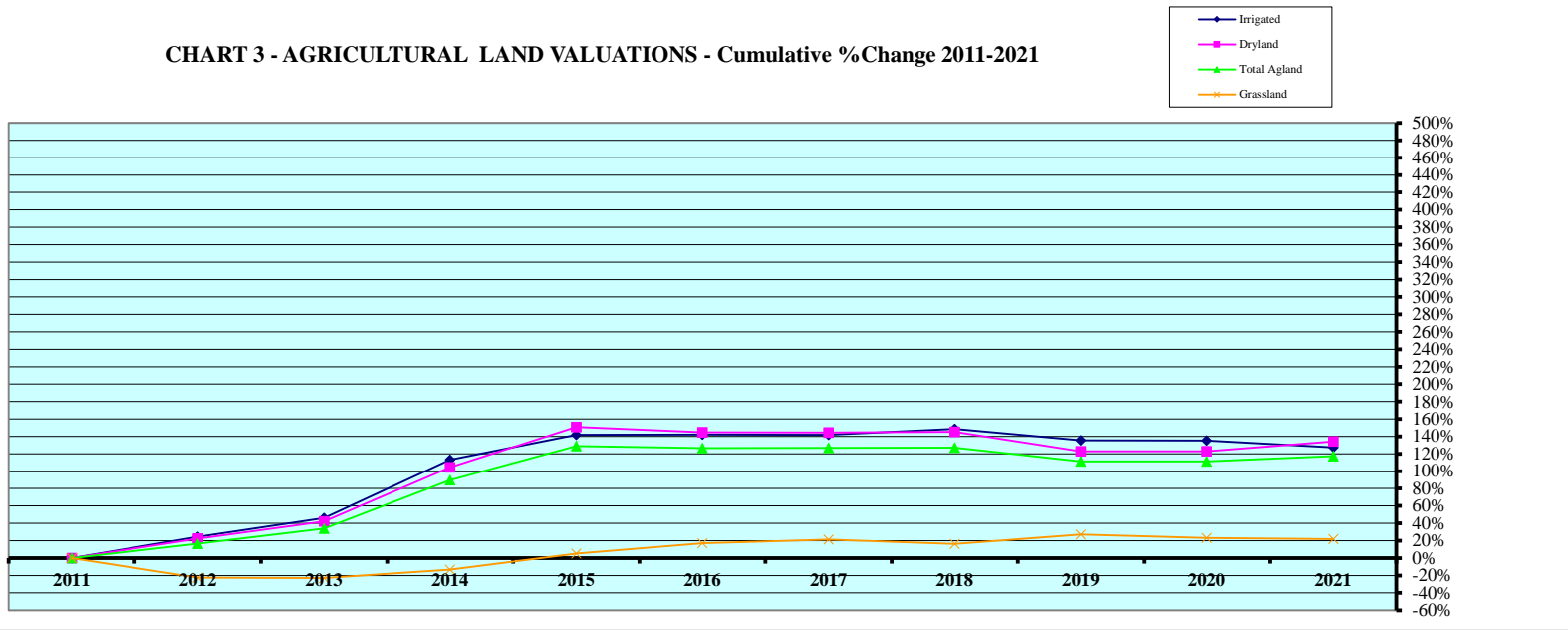
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 84
County STANTON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	82,760,245	-	-	-	305,645,770	-	-	-	62,826,950	-	-	-
2012	102,929,495	20,169,250	24.37%	24.37%	373,854,815	68,209,045	22.32%	22.32%	48,753,315	-14,073,635	-22.40%	-22.40%
2013	120,855,160	17,925,665	17.42%	46.03%	434,456,435	60,601,620	16.21%	42.14%	48,414,450	-338,865	-0.70%	-22.94%
2014	176,302,385	55,447,225	45.88%	113.03%	624,617,245	190,160,810	43.77%	104.36%	54,479,205	6,064,755	12.53%	-13.29%
2015	200,162,430	23,860,045	13.53%	141.86%	766,750,080	142,132,835	22.76%	150.86%	66,031,380	11,552,175	21.20%	5.10%
2016	200,390,195	227,765	0.11%	142.13%	748,125,410	-18,624,670	-2.43%	144.77%	73,628,750	7,597,370	11.51%	17.19%
2017	200,051,175	-339,020	-0.17%	141.72%	747,565,970	-559,440	-0.07%	144.59%	76,159,790	2,531,040	3.44%	21.22%
2018	205,772,850	5,721,675	2.86%	148.64%	749,423,630	1,857,660	0.25%	145.19%	73,071,625	-3,088,165	-4.05%	16.31%
2019	194,804,255	-10,968,595	-5.33%	135.38%	681,253,050	-68,170,580	-9.10%	122.89%	79,877,125	6,805,500	9.31%	27.14%
2020	194,760,250	-44,005	-0.02%	135.33%	681,108,570	-144,480	-0.02%	122.84%	77,445,590	-2,431,535	-3.04%	23.27%
2021	188,163,675	-6,596,575	-3.39%	127.36%	715,437,425	34,328,855	5.04%	134.07%	76,619,490	-826,100	-1.07%	21.95%

Rate Ann.%chg: Irrigated **8.56%** Dryland **8.88%** Grassland **2.00%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	2,069,885	-	-	-	0	-	-	-	453,302,850	-	-	-
2012	776,945	-1,292,940	-62.46%	-62.46%	2,203,020	2,203,020	-	-	528,517,590	75,214,740	16.59%	16.59%
2013	726,395	-50,550	-6.51%	-64.91%	2,904,105	701,085	31.82%	-	607,356,545	78,838,955	14.92%	33.98%
2014	759,340	32,945	4.54%	-63.31%	2,952,245	48,140	1.66%	-	859,110,420	251,753,875	41.45%	89.52%
2015	990,070	230,730	30.39%	-52.17%	3,492,635	540,390	18.30%	-	1,037,426,595	178,316,175	20.76%	128.86%
2016	1,034,440	44,370	4.48%	-50.02%	3,264,520	-228,115	-6.53%	-	1,026,443,315	-10,983,280	-1.06%	126.44%
2017	1,051,800	17,360	1.68%	-49.19%	3,136,675	-127,845	-3.92%	-	1,027,965,410	1,522,095	0.15%	126.77%
2018	807,035	-244,765	-23.27%	-61.01%	429,885	-2,706,790	-86.29%	-	1,029,505,025	1,539,615	0.15%	127.11%
2019	806,420	-615	-0.08%	-61.04%	512,180	82,295	19.14%	-	957,253,030	-72,251,995	-7.02%	111.17%
2020	590,475	-215,945	-26.78%	-71.47%	3,729,575	3,217,395	628.18%	-	957,634,460	381,430	0.04%	111.26%
2021	589,515	-960	-0.16%	-71.52%	3,871,620	142,045	3.81%	-	984,681,725	27,047,265	2.82%	117.22%

Cnty# **84**
County **STANTON**

Rate Ann.%chg: Total Agric Land **8.07%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	68,689,195	31,860	2,156			281,358,730	155,450	1,810			81,700,995	133,333	613		
2012	82,826,285	32,378	2,558	18.65%	18.65%	306,265,920	155,309	1,972	8.95%	8.95%	89,688,965	135,300	663	8.18%	9.46%
2013	103,570,530	35,257	2,938	14.84%	36.26%	374,673,130	161,378	2,322	17.74%	28.27%	89,574,800	130,628	686	3.44%	13.24%
2014	120,481,750	35,658	3,379	15.02%	56.72%	435,287,015	160,169	2,718	17.05%	50.15%	97,239,960	127,646	762	11.09%	25.80%
2015	175,683,895	35,910	4,892	44.79%	126.92%	625,951,115	159,833	3,916	44.10%	116.37%	128,539,130	127,483	1,008	32.36%	66.50%
2016	199,540,835	36,046	5,536	13.15%	156.77%	769,288,060	159,632	4,819	23.05%	166.26%	149,636,865	127,257	1,176	16.62%	94.17%
2017	200,662,780	36,275	5,532	-0.07%	156.58%	750,013,255	155,186	4,833	0.29%	167.02%	164,929,515	127,713	1,291	9.83%	113.25%
2018	200,678,290	36,281	5,531	-0.01%	156.56%	747,421,590	154,609	4,834	0.03%	167.09%	174,353,050	127,360	1,369	6.01%	126.06%
2019	205,857,940	37,222	5,531	-0.01%	156.53%	753,385,275	155,802	4,836	0.03%	167.16%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	196,389,385	37,181	5,282	-4.49%	145.00%	682,139,970	154,804	4,406	-8.87%	143.46%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	194,834,065	36,957	5,272	-0.19%	144.53%	681,037,640	155,073	4,392	-0.33%	142.64%	77,471,180	56,435	1,373	6.48%	124.03%

Rate Annual %chg Average Value/Acre: **9.35%**

9.27%

8.40%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	1,387,420	13,874	100			0	0				405,641,340	259,419	1,564		
2012	2,065,555	13,769	150	50.01%	50.01%	0	0				453,756,830	259,174	1,751	11.97%	11.97%
2013	740,065	4,931	150	0.04%	50.07%	2,186,585	8,375	261			529,995,535	256,585	2,066	17.98%	32.10%
2014	765,510	5,101	150	-0.01%	50.06%	2,876,405	10,291	280	7.05%		529,995,535	256,230	2,373	14.89%	51.77%
2015	739,150	4,926	150	0.00%	50.06%	2,872,155	10,276	280	0.00%		859,664,700	255,711	3,362	41.66%	115.00%
2016	969,715	5,103	190	26.62%	90.01%	3,500,985	10,156	345	23.33%		1,039,093,540	255,702	4,064	20.88%	159.88%
2017	1,035,890	5,452	190	0.00%	90.00%	3,473,075	10,085	344	-0.10%		1,028,563,455	255,804	4,021	-1.05%	157.15%
2018	1,051,210	5,531	190	0.02%	90.04%	3,150,580	9,408	335	-2.76%		1,027,975,760	255,338	4,026	0.13%	157.47%
2019	796,845	4,193	190	0.01%	90.05%	431,430	2,259	191	-42.97%		1,032,354,745	255,242	4,045	0.46%	158.66%
2020	807,620	4,249	190	0.00%	90.05%	434,380	2,275	191	-0.01%		959,747,500	255,488	3,757	-7.12%	140.24%
2021	589,975	4,266	138	-27.23%	38.30%	3,732,565	3,491	1,069	459.88%		957,665,425	256,222	3,738	-0.50%	139.03%

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STANTON

Rate Annual %chg Average Value/Acre: **9.11%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,842	STANTON	99,543,239	44,770,102	3,512,161	282,047,825	26,208,795	24,190,205	0	984,681,725	70,890,110	60,906,570	0	1,596,750,732
cnty sectorvalue % of total value:		6.23%	2.80%	0.22%	17.66%	1.64%	1.51%		61.67%	4.44%	3.81%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
352	PILGER	1,111,765	416,747	74,508	10,133,425	9,933,110	0	0	0	0	0	0	21,669,555
6.03%	%sector of county sector	1.12%	0.93%	2.12%	3.59%	37.90%							1.36%
	%sector of municipality	5.13%	1.92%	0.34%	46.76%	45.84%							100.00%
1,577	STANTON	651,567	1,346,639	156,375	62,420,540	7,350,270	0	0	238,225	0	0	0	72,163,616
26.99%	%sector of county sector	0.65%	3.01%	4.45%	22.13%	28.05%			0.02%				4.52%
	%sector of municipality	0.90%	1.87%	0.22%	86.50%	10.19%			0.33%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
1,929	Total Municipalities	1,763,332	1,763,386	230,883	72,553,965	17,283,380	0	0	238,225	0	0	0	93,833,171
33.02%	%all municip.sectors of cnty	1.77%	3.94%	6.57%	25.72%	65.94%			0.02%				5.88%

Total Real Property Sum Lines 17, 25, & 30	Records : 5,663	Value : 1,486,263,870	Growth 9,701,845	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	143	646,135	29	476,990	90	1,329,360	262	2,452,485	
02. Res Improve Land	696	5,348,550	633	14,701,445	497	28,517,510	1,826	48,567,505	
03. Res Improvements	726	75,674,975	713	83,290,505	504	94,590,870	1,943	253,556,350	
04. Res Total	869	81,669,660	742	98,468,940	594	124,437,740	2,205	304,576,340	3,985,520
% of Res Total	39.41	26.81	33.65	32.33	26.94	40.86	38.94	20.49	41.08
05. Com UnImp Land	19	44,405	2	32,530	7	243,555	28	320,490	
06. Com Improve Land	107	637,810	14	226,860	19	747,325	140	1,611,995	
07. Com Improvements	109	17,511,210	14	2,940,385	26	5,648,165	149	26,099,760	
08. Com Total	128	18,193,425	16	3,199,775	33	6,639,045	177	28,032,245	886,220
% of Com Total	72.32	64.90	9.04	11.41	18.64	23.68	3.13	1.89	9.13
09. Ind UnImp Land	0	0	0	0	2	212,500	2	212,500	
10. Ind Improve Land	0	0	0	0	5	2,250,670	5	2,250,670	
11. Ind Improvements	0	0	0	0	6	21,859,665	6	21,859,665	
12. Ind Total	0	0	0	0	8	24,322,835	8	24,322,835	132,630
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.14	1.64	1.37
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	869	81,669,660	742	98,468,940	594	124,437,740	2,205	304,576,340	3,985,520
% of Res & Rec Total	39.41	26.81	33.65	32.33	26.94	40.86	38.94	20.49	41.08
Com & Ind Total	128	18,193,425	16	3,199,775	41	30,961,880	185	52,355,080	1,018,850
% of Com & Ind Total	69.19	34.75	8.65	6.11	22.16	59.14	3.27	3.52	10.50
17. Taxable Total	997	99,863,085	758	101,668,715	635	155,399,620	2,390	356,931,420	5,004,370
% of Taxable Total	41.72	27.98	31.72	28.48	26.57	43.54	42.20	24.02	51.58

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	92	23	198	313

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	14,780	0	0	2,523	763,392,640	2,524	763,407,420
28. Ag-Improved Land	0	0	0	0	692	243,008,720	692	243,008,720
29. Ag Improvements	0	0	0	0	749	122,916,310	749	122,916,310

30. Ag Total				3,273	1,129,332,450
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	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			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	20	18.01	450,250	20	18.01	450,250	
32. HomeSite Improv Land	464	475.13	11,878,250	464	475.13	11,878,250	
33. HomeSite Improvements	479	0.00	66,003,790	479	0.00	66,003,790	0
34. HomeSite Total				499	493.14	78,332,290	
35. FarmSite UnImp Land	183	338.59	1,015,765	183	338.59	1,015,765	
36. FarmSite Improv Land	573	2,081.35	6,244,050	573	2,081.35	6,244,050	
37. FarmSite Improvements	675	0.00	56,912,520	675	0.00	56,912,520	4,697,475
38. FarmSite Total				858	2,419.94	64,172,335	
39. Road & Ditches	2,519	4,860.30	0	2,519	4,860.30	0	
40. Other- Non Ag Use	6	350.03	262,580	6	350.03	262,580	
41. Total Section VI				1,357	8,123.41	142,767,205	4,697,475

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	2,235,975	27	2,201.44	2,235,975

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,150.11	8.38%	17,640,600	9.29%	5,599.99
46. 1A	2,120.58	5.64%	11,258,920	5.93%	5,309.36
47. 2A1	7,965.16	21.20%	44,413,895	23.38%	5,576.02
48. 2A	12,645.58	33.65%	65,935,150	34.72%	5,214.09
49. 3A1	3,075.48	8.18%	14,485,515	7.63%	4,710.00
50. 3A	131.03	0.35%	649,910	0.34%	4,960.01
51. 4A1	5,886.13	15.66%	25,217,585	13.28%	4,284.24
52. 4A	2,602.03	6.92%	10,325,850	5.44%	3,968.38
53. Total	37,576.10	100.00%	189,927,425	100.00%	5,054.47
Dry					
54. 1D1	6,388.67	4.10%	34,211,340	4.76%	5,355.00
55. 1D	34,221.62	21.99%	183,256,815	25.52%	5,355.00
56. 2D1	16,351.58	10.50%	86,908,815	12.10%	5,315.01
57. 2D	4,510.46	2.90%	16,338,100	2.28%	3,622.27
58. 3D1	2,179.16	1.40%	4,233,575	0.59%	1,942.76
59. 3D	44,561.63	28.63%	199,138,815	27.73%	4,468.84
60. 4D1	2,756.41	1.77%	11,503,425	1.60%	4,173.34
61. 4D	44,688.30	28.71%	182,524,050	25.42%	4,084.38
62. Total	155,657.83	100.00%	718,114,935	100.00%	4,613.42
Grass					
63. 1G1	7,802.58	14.03%	14,101,305	19.06%	1,807.26
64. 1G	11,229.73	20.19%	20,464,630	27.66%	1,822.36
65. 2G1	12,683.08	22.81%	16,961,965	22.93%	1,337.37
66. 2G	9,150.87	16.45%	15,726,520	21.26%	1,718.58
67. 3G1	9,469.07	17.03%	5,715,170	7.73%	603.56
68. 3G	954.64	1.72%	181,410	0.25%	190.03
69. 4G1	404.98	0.73%	76,960	0.10%	190.03
70. 4G	3,917.73	7.04%	753,775	1.02%	192.40
71. Total	55,612.68	100.00%	73,981,735	100.00%	1,330.30
Irrigated Total					
Irrigated Total	37,576.10	14.66%	189,927,425	19.25%	5,054.47
Dry Total					
Dry Total	155,657.83	60.75%	718,114,935	72.79%	4,613.42
Grass Total					
Grass Total	55,612.68	21.70%	73,981,735	7.50%	1,330.30
72. Waste	4,890.06	1.91%	678,505	0.07%	138.75
73. Other	2,509.38	0.98%	3,862,645	0.39%	1,539.28
74. Exempt	1,494.16	0.58%	0	0.00%	0.00
75. Market Area Total	256,246.05	100.00%	986,565,245	100.00%	3,850.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	37,576.10	189,927,425	37,576.10	189,927,425
77. Dry Land	2.76	14,780	0.00	0	155,655.07	718,100,155	155,657.83	718,114,935
78. Grass	0.00	0	0.00	0	55,612.68	73,981,735	55,612.68	73,981,735
79. Waste	0.00	0	0.00	0	4,890.06	678,505	4,890.06	678,505
80. Other	0.00	0	0.00	0	2,509.38	3,862,645	2,509.38	3,862,645
81. Exempt	192.25	0	12.36	0	1,289.55	0	1,494.16	0
82. Total	2.76	14,780	0.00	0	256,243.29	986,550,465	256,246.05	986,565,245

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,576.10	14.66%	189,927,425	19.25%	5,054.47
Dry Land	155,657.83	60.75%	718,114,935	72.79%	4,613.42
Grass	55,612.68	21.70%	73,981,735	7.50%	1,330.30
Waste	4,890.06	1.91%	678,505	0.07%	138.75
Other	2,509.38	0.98%	3,862,645	0.39%	1,539.28
Exempt	1,494.16	0.58%	0	0.00%	0.00
Total	256,246.05	100.00%	986,565,245	100.00%	3,850.07

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Norfolk	21	466,205	173	8,314,345	173	36,431,955	194	45,212,505	362,905
83.2 Norfolk V	13	341,550	0	0	0	0	13	341,550	0
83.3 Pilger	77	247,460	133	733,280	133	10,680,630	210	11,661,370	145,715
83.4 Rural	79	917,520	392	23,312,265	399	73,430,055	478	97,659,840	1,987,325
83.5 Stanton	66	398,675	563	4,615,270	593	64,994,345	659	70,008,290	1,465,970
83.6 Wp	6	81,075	565	11,592,345	645	68,019,365	651	79,692,785	23,605
84 Residential Total	262	2,452,485	1,826	48,567,505	1,943	253,556,350	2,205	304,576,340	3,985,520

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Norfolk	0	0	2	51,805	2	1,201,435	2	1,253,240	0
85.2	Pilger	12	18,735	17	123,485	18	9,793,085	30	9,935,305	43,395
85.3	Rural	9	456,055	25	3,003,755	34	27,610,645	43	31,070,455	873,960
85.4	Stanton	7	25,670	90	514,325	90	7,691,595	97	8,231,590	101,495
85.5	Wp	2	32,530	11	169,295	11	1,662,665	13	1,864,490	0
86	Commercial Total	30	532,990	145	3,862,665	155	47,959,425	185	52,355,080	1,018,850

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,973.87	17.49%	11,917,330	20.54%	1,708.85
88. 1G	9,009.56	22.60%	16,124,960	27.79%	1,789.76
89. 2G1	10,114.69	25.37%	12,815,815	22.09%	1,267.05
90. 2G	7,070.97	17.74%	12,375,720	21.33%	1,750.22
91. 3G1	6,691.22	16.78%	4,784,240	8.24%	715.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.64	0.02%	10,810	0.02%	1,414.92
95. Total	39,867.95	100.00%	58,028,875	100.00%	1,455.53
CRP					
96. 1C1	777.64	15.23%	2,174,255	15.61%	2,795.97
97. 1C	1,440.58	28.21%	4,191,510	30.09%	2,909.60
98. 2C1	1,541.51	30.19%	3,950,975	28.36%	2,563.06
99. 2C	1,134.57	22.22%	3,171,130	22.76%	2,795.01
100. 3C1	211.60	4.14%	443,300	3.18%	2,094.99
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	5,105.90	100.00%	13,931,170	100.00%	2,728.45
Timber					
105. 1T1	51.07	0.48%	9,720	0.48%	190.33
106. 1T	779.59	7.33%	148,160	7.33%	190.05
107. 2T1	1,026.88	9.65%	195,175	9.65%	190.07
108. 2T	945.33	8.89%	179,670	8.89%	190.06
109. 3T1	2,566.25	24.12%	487,630	24.12%	190.02
110. 3T	954.64	8.97%	181,410	8.97%	190.03
111. 4T1	404.98	3.81%	76,960	3.81%	190.03
112. 4T	3,910.09	36.75%	742,965	36.75%	190.01
113. Total	10,638.83	100.00%	2,021,690	100.00%	190.03
<hr/>					
Grass Total	39,867.95	71.69%	58,028,875	78.44%	1,455.53
CRP Total	5,105.90	9.18%	13,931,170	18.83%	2,728.45
Timber Total	10,638.83	19.13%	2,021,690	2.73%	190.03
<hr/>					
114. Market Area Total	55,612.68	100.00%	73,981,735	100.00%	1,330.30

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

84 Stanton

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	282,047,825	304,576,340	22,528,515	7.99%	3,985,520	6.57%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	70,890,110	78,332,290	7,442,180	10.50%	0	10.50%
04. Total Residential (sum lines 1-3)	352,937,935	382,908,630	29,970,695	8.49%	3,985,520	7.36%
05. Commercial	26,208,795	28,032,245	1,823,450	6.96%	886,220	3.58%
06. Industrial	24,190,205	24,322,835	132,630	0.55%	132,630	0.00%
07. Total Commercial (sum lines 5-6)	50,399,000	52,355,080	1,956,080	3.88%	1,018,850	1.86%
08. Ag-Farmsite Land, Outbuildings	60,643,990	64,172,335	3,528,345	5.82%	4,697,475	-1.93%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	262,580	262,580	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	60,906,570	64,434,915	3,528,345	5.79%	4,697,475	-1.92%
12. Irrigated	188,163,675	189,927,425	1,763,750	0.94%		
13. Dryland	715,437,425	718,114,935	2,677,510	0.37%		
14. Grassland	76,619,490	73,981,735	-2,637,755	-3.44%		
15. Wasteland	589,515	678,505	88,990	15.10%		
16. Other Agland	3,871,620	3,862,645	-8,975	-0.23%		
17. Total Agricultural Land	984,681,725	986,565,245	1,883,520	0.19%		
18. Total Value of all Real Property (Locally Assessed)	1,448,925,230	1,486,263,870	37,338,640	2.58%	9,701,845	1.91%

2022 Assessment Survey for Stanton County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	Two Part Time
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$168,656.00
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$1,200.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$400.00
12.	Amount of last year's assessor's budget not used:
	\$125.96

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. www.stanton.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks maintains software, office staff maintains the maps
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, Eagle View in spring of 2021
10.	When was the aerial imagery last updated?
	Use the latest images, currently 2021 flight, by GIS for land purposes

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?
	Pilger and Stanton are zoned.
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation LLC
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	One industrial property, Nucor Steel. (A verbal agreement was made between the Stanton County Board of Commissioner's and Nucor Steel to work with Wayne Kubert for all appraisal services. This was done approximately 25 years ago and has continued for this property only. Wayne Kubert/Industrial and William Kaiser/Commercial, and Central Plains Valuation LLC. Residential.
2.	If so, is the appraisal or listing service performed under contract?
	Contract with Central Plains Valuation LLC
3.	What appraisal certifications or qualifications does the County require?
	Must be certified in Real Estate Appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes, Central Plains Valuation LLC
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, values are calculated and recommended, then the final values implemented by the Assessor.

2022 Residential Assessment Survey for Stanton County

1.	Valuation data collection done by:																				
	Office Staff and Central Plains Valuation LLC																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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AG DW	Agricultural dwelling																				
3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	Correlation between cost and sales comparison																				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																				
	Local market information within the valuation grouping develops the depreciation studies.																				
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																				
	No. Utilize the CAMA depreciation table and adjust each valuation group with an economic factor.																				
6.	Describe the methodology used to determine the residential lot values?																				
	Sales.																				
7.	How are rural residential site values developed?																				
	Sales, and compare to surrounding counties first acre value																				

8.	Are there form 191 applications on file?																																																						
	no																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	Current value of property divided by number of lots, develop the lot value by market as they are sold.																																																						
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	The reappraisal project is completed for 2021. New depreciation tables were completed for the 2022 assessment with the exception of the outbuildings.																																																						

2022 Commercial Assessment Survey for Stanton County

1.	Valuation data collection done by:																							
	William Kaiser, Wayne Kubert - Industrial																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
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10	City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	Correlation between the cost and market approaches estimates commercial market values.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	No unique properties at this time.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	Yes, local market information is used to develop depreciation studies.																							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																							
	No																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Sales methodology																							
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1	2015	2015	2015	2015-2016																				
5	2015	2015	2015	2015-2016																				
10	2015	2015	2015	2015-2016																				
	The county intends to have a contracted reappraisal for completion in 2023.																							

2022 Agricultural Assessment Survey for Stanton County

1.	Valuation data collection done by:							
	Office Staff. Improvements were under a contracted reappraisal with Great Plains Valuation LLC.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The county has one market area for the entire county.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county has one market area for the entire county.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	The county has one market area for the entire county.	2021						
	Used the gWorks imagery to compare for land use and verify for buildings and improvements.							
3.	Describe the process used to determine and monitor market areas.							
	Annual study completed on sales.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Through sales, questionnaires included with those sales, FSA certifications, FSA flight verification.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Intensive use has been identified in Stanton County. Continue to monitor sales if intensive use is the new classification							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Continue to rely on the Northeast area counties with like properties to determine value as well as monitoring the CRP land sales.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	There are a few sandy soils that will be considered subclasses.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	None							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<u>If your county recognizes a special value, please answer the following</u>							

8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

*2021 Plan of Assessment
Stanton County (84)
2022, 2023, 2024*

A plan of assessment has been prepared and describes the assessment actions the county assessor plans to make for the next assessment year and two years thereafter pursuant to Neb. Rev. Stat. 77-1311.02. The plan includes the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan describes all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

The Stanton County Assessor's office staff includes the Assessor and two office clerks. No one serves in the capacity of deputy Assessor. The Assessor's certificate has been maintained by the Assessor since 1978. Annual required educational classes are attended by way of online presentation, although in person monthly meetings for the Northeast District Assessors are becoming more frequent post Covid 19 restrictions. Nebraska Assessor's statewide are looking forward to attending the Fall Workshop in August of this year in Grand Island where educational opportunities will be available. The Assessor has completed 50.25 hours of the mandated 60 credit hours of required continuing education in order to maintain certification during the 1/1/2019 - 12/03/2022 timeframe.

Real Property includes:

Residential Parcels- 2,196

Industrial Parcels- 8

Commercial Parcels- 176

Exempt Parcels- 314

Agricultural Parcels- 3,269

Game and Parks- 27

\$1,451,032,355 of valuation was included in the Abstract of Assessment for Real Property filed on March 19, 2021.

The real property includes approximately 128 building permits for new construction and additions or changes and 26 information statements that affected the values on reported homes and buildings on parcels in the county. These are received from the Stanton County Zoning Administrator, City of Stanton, Village of Pilger and City of Norfolk on a regular basis.

Agricultural land covers approximately 92% of the county and consists of the following:

37,259.59~14.53%= Irrigated
155,184.39~60.53%= Dryland
41,110.73~16.04%= Grassland
4,266.03~ 1.66%= Wasteland
5,377.04~ 2.10%= CRP
3,491.04~ 1.36%= Other
9,679.34~ 3.78% =Timber

256,368.16~ total taxable acres
1,493.43~ Ag Exempt

257,861.59 Total Acres

Assessment levels required for real property:

100% of actual value for all classes of real property excluding agricultural and horticultural land
75% of actual value for agricultural land and horticultural land
75% of special value for agricultural and horticultural land which meets the qualifications for Special valuations

Level of Value, Quality and Uniformity as indicated in the 2021 Reports and Opinions of the Property Tax Administrator are as follows:

Agricultural Land:

Median: 73.00
COD: 13.83
PRD: 102.93

Residential Real Property:

Median: 95.00
COD: 15.05
PRD: 101.87

Commercial Real Property

Median: 100
COD: 25.50
PRD: 115.17

Personal Property returns have been processed and at this time 662 are currently on file in our office.

Budget: The General Budget for the Assessor's office includes: salary of the Assessor, two office clerks, telephone, computer expense, lodging, mileage, dues, subscriptions, registrations, etc., printing and publishing, reappraisal expenses, assessor schooling, office and appraisal supply. The anticipated budget for the 2021-2022 year will be \$168,656.00. The county board has set aside \$50,000 to be used for EagleView, commercial appraisal and any future appraisal expenses as needed by the Assessor's office. The amount varies on an as-needed basis.

Procedures Manual: Stanton County has a written policies and procedures manual that is updated annually outlining the year on mandatory filings and deadlines as well as work completed on an everyday basis. This information is also prepared for the County Board of Equalization meetings and hearings during protest time each year and included in a manual prepared for each board member as guidance for their meetings.

Form 521 Real Estate Transfer Statements are processed by staff in the Assessor's office. Each month, by the 15th and following the completion of the 521 ownership changes, all Sales Detail Information Forms are submitted to the Property Assessment Division. Once a 521 form is filed with our office, ownership records are updated, the sales information is entered, the sale will be qualified or not qualified depending on the information at that time. A sales questionnaire is mailed to all property purchasers to help in determining whether to consider a sale as an arm's length transaction. The sales are again reviewed later in the year when the process begins for setting values for the next tax year. If a sale is questionable for any reason, phone calls to the realtor, attorney, purchaser and anyone involved might be made to gather more information. If any pertinent information is found on the realtor's site or local newspaper, notes are made for future use in the next review process. Online virtual tours of homes provide additional information on finished basements, bathroom and bedroom counts, any new improvements made before the sale and these are also noted for use in the next reviews of that area. Drive by reviews or site inspections have been done if needed, to help determine usability. A new tool for the review process will be the ortho and oblique imagery, which is completed and ready for use by EagleView. The agricultural land sales are reviewed using returned questionnaire information as well as the last available aerial flights.(fall 2020) At times, current FSA maps are provided. Once the data and information is complete, the sales are further analyzed for changes and then again determine usability for the sales file. We consider the twelve (12) "NO" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is to be used in the study. Actual or market value for the Sales Review process is defined as the most probable price paid between a willing buyer and seller on an open market.

Cadastral Maps: Updates are made on a regular basis as sales of property occur and lot splits or changes of boundaries are filed. The original set of books (flight 1962) are maintained as well as one on our AutoCad program. This is used to provide updated maps that are shared with the rescue and fire departments, zoning administrator and emergency management for situs purposes. We also

provide our services to the SID #1 in Woodland Park, the City of Stanton and Village of Pilger. We also maintain the GIS mapping for property boundary and name changes.

Homestead Exemption: Approximately 465 applications are completed, reviewed and entered into the State system for plans to have the capability of generating the forms in future years for the taxpayers. This office works with Northeast Nebraska Community Action Partnership to offer one day a month to our taxpayers for assistance in filing simple form Income Tax during the months of February thru June before the June 30 Homestead filing deadline. The office assists the applicants that do not file income tax with the Income Statement form and the Exemption form. Completed applications are sent to the State in a timely manner each year.

Property record cards are maintained pursuant to Reg 10-004. The records include ownership, legal descriptions, classification codes, measurements of homes and buildings, sketches of homes, sketches of commercial buildings, building inventory listing and up to date photos and valuations. Lot sketches and land inventory with the parcel are also provided in the card.

Administrative software which includes personal property and real estate, is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and buildings. gWorks provides our office with the mapping system which includes the land use, soil classifications, ownership boundaries, etc., that makes up Stanton County.

Mandatory reports and filings are completed each year on a monthly basis. This includes: Real Estate Abstract, Personal Property Abstract, Assessor Survey, Sales information, which includes rosters and assessed value updates, Certification of Value to Political Subdivisions, School District Taxable Value, Homestead Exemption applications, Homestead Exemption Tax Loss Report, Tax Relief Report, Certificate of Taxes Levied Report, Report of Values, Tax List Correction Sheets, Annual Tax Rolls (Personal Property, Real Estate and Specials) , Valuation Change Notices, review Certification of Centrally Assessed Values (Specials), establish assessment records for each, establish and update tax districts, compile tax rates, manage boundary changes necessary for proper assessment and tax information, input/review tax rates used for billing process, prepare and certify Tax Lists to the County Treasurer for Real Estate, Personal Property and Specials (Centrally Assessed), attend monthly Board of Equalization meetings and all meetings scheduled during the protest process annually, assemble and prepare evidence for the County Board members during the protest hearings, prepare for and attend TERC hearings, attend TERC statewide equalization hearings, implement orders made by TERC, attend monthly meetings of the Northeast Assessor's Association, attend workshops and educational classes in person as well as those provided online to obtain mandatory required hours of continued education to maintain the Assessor's Certification which is required to hold the office.

Notices and Public Relations:

In an effort to maintain a good relationship with property owners in the county, we find it necessary to communicate in the best way possible so that information is shared to help with whatever project or filing deadlines are known and met. We use our local newspaper, Cable TV and letters to help

provide this. For example, when we are beginning a county wide review or reviewing properties for pickup work/information statements, the property owner is notified the timeline that someone working with the Assessor's office will be to their property. This allows the owner to be present or to possibly notify a renter of our office being present and also provides them with the reason for that visit. If a town or village is to be reviewed, the city or village office or SID office is notified as well. We also work with our local sheriff's office and anyone working with and for our office is required to leave a name, vehicle make and model and license plate number for verification purposes. This has proved to be a great tool as we have received phone calls from property owners questioning why we were there, only to find out it WAS NOT someone from our office or staff. We also send notice and information letters on Homestead Exemption and Personal Property filings. A reminder letter is always mailed 2-3 weeks before the deadline for those who have not yet filed. We also post Homestead Exemption information in the Pilger Community Center and Woodland Park SID #1 office to get the information to a broader base. Stanton County is also fortunate enough to have a great Board of Commissioners that remain well informed of what is going on in the Assessor's office. If they cannot answer a property owner's question they do not hesitate to inquire, get the answer and understand the process.

Stanton County contracted with Tax Valuation, Inc. in late 2017 to begin a review and inspection of the rural and residential properties throughout the area. The first step in the process was rural farm homes and acreages and farm buildings. Review was completed from 2018 thru 2019, entered into the CAMA program, costing tables and depreciation tables were set up and information from this review was implemented for the 2020 values. Review of the City of Stanton, Village of Pilger, Woodland Park, rural subdivisions and Norfolk acreages began in 2019 through 2020, information was entered into the CAMA system and values were implemented for the 2021 valuation notices mailed on June 1, 2021. Lot values were equalized throughout. Updated photos, including photos of all four sides of the homes, copies of the current sketches were verified and updated if needed for changes and completed. Reviews were completed by exterior inspection unless an interior inspection was requested by the owner. Opinion of quality and condition was noted by the reviewer at the time of inspection and discussed with office staff before entering into the system for final value. At this point all properties are now valued in CAMA with the Marshall/Swift pricing using 2019 costing and depreciation tables

ASSESSMENT ACTIONS

Residential:

(2022)

- monitor sales and determine any adjustments to costing &/or value.
- a complete lot study will be done to bring the lots up-to-date and current on all residential properties. The study was started early 2021 but felt that we needed more information and detail to result in an accurate value in each area.
- annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly (contracted with Central Plains Valuation)

-add lot and site sketches to GIS for public view and information

(2023)

- monitor sales and determine any adjustments to costing &/or value.

-begin inspection and review of rural farm and acreage properties (per 6 year review cycle) that was done in 2018 also using EagleView pictometry imagery as a tool in the process

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly

(2024)

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly

-complete and enter all updated information of review started in 2023 and enter into CAMA program

-monitor sales file and continue to review for accuracy to determine level of value and possible changes

Commercial:

(2022)

-complete physical inspection and review of all properties throughout the county to be in compliance with the 6 year review cycle that was last done in 2016. (starting fall of 2021) Input information and changes found, update photos into the system (contract with William Kaiser)

-annual pickup work due to permits and /or information sheets and completion of partial value from previous year permits not competed at 100% on Jan. 1 will be inspected and values updated accordingly

-monitor sales, complete market analysis to determine level of value

(2023)

-finish up any inspection and reviews that may not have been completed in 2022, finalize values for use in June 1 Valuation notice

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly

-monitor sales, complete market analysis to determine level of value

(2024)

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly

-monitor sales, complete market analysis to determine level of value

Agricultural:

(2022)

- land use study to be done using Fall of 2020 aerial flight GIS maps, updating change of use, past years flooding loss of acres, values to be adjusted accordingly
- continue to monitor and update CRP land. We have a spreadsheet made up for each owner by date of contract. A letter is sent in the fall of each year that the contract is about to expire asking for future contract copies, certification copies of the land use and any pertinent information needed on each property
- monitor sales, complete market analysis to determine level of value

(2023)

- continue to monitor and update CRP acres. Add, delete and update any reported changes from landowner after letters of request are sent on expiring CRP contracts.
- monitor sales, complete market analysis to determine level of value

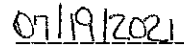
(2024)

- continue to monitor and update CRP acres. Add, delete and update any reported changes from landowner after letters of request are sent on expiring CRP contracts
- monitor sales, complete market analysis to determine level of value

The Assessor and her staff will continue to provide all property owners with records that are accurate, uniform, fair and equitable while following all rules and guidelines to the best of our abilities as set before us.

Respectfully submitted:


Stanton County Assessor


Date