

2017 Statewide Equalization Hearing

Information presented

in regard to

Hitchcock County CREP Valuations

Duane Dinnel
308.280.0373
ddinnel@chase3000.com





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- Tax protest 2016**

Subject sales/statement

Sender Terra Riggs 

Recipient ddinnel@chase3000.com 

Copy Trish.Rippen@hltchcock.naone.org 

Date 31.03.2017 16:04

crp sales.xlsx Water Rights.xlsx CREP for WC District.xlsx Irrigated acres statement.PDF
 2016 AG sales.xlsx

Duane,

I have attached the CRP, CREP, and Water Right sales used to help us determine the assessed value for CREP and CRP for 2017. The data suggests CREP and CRP are around 80% of dry and irrigated values. The Department of Revenue did assist me in setting these values.

I attached a statement on how I believe Hitchcock County has identified irrigated acres.

Also attached is a spreadsheet showing all of Hitchcock Counties Ag sales for 2016.

Terra Riggs
Hitchcock County Assessor

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2017 Agricultural Correlation for Hitchcock County

Assessment Actions

All agricultural homes and outbuildings were revalued with new costing and depreciation. A sales analysis of unimproved agricultural land was conducted; irrigated, dry, and grassland values were determined to be acceptable without adjustment. A study of lands in government programs was also conducted. All available information was considered, including sales of government program land, sales of water rights as an additive value to grassland, and review of adjoining county values. As a result, all government program lands increased 13-14%. Conservation Reserve Program (CRP) is assessed at \$1125 per acre, Conservation Reserve Enhancement Program (CREP) and temporary Environmental Quality Enhance Program (EQIP) lands are assessed at \$2400 per acre.

Description of Analysis

Analysis of the statistical profile supports a level of value within the acceptable range. The median measure is stable as extreme ratios are removed from either end of the array, supporting its use as a point estimate for the level of value. The 80% majority land use (MLU) profile supports that dryland has been assessed within the acceptable range. There are too few irrigated sales to provide a statistical indication of acceptability, irrigated and dryland have both appreciated at an average pace of 13% per year over the past decade, supporting that they are at uniform portions of market value.

Grassland is slightly below the acceptable range at 68%. The grass statistics are somewhat affected by a few extreme outliers from the oldest study period year, which also reflects a period of high cattle prices. The sale price substratum indicates that the market for agricultural land has declined within the study period. Although there are extreme ratios affecting this small sample of sales, the sale data substrata for grassland also shows this declining trend, indicating that grass is not under assessed. A full statistical profile of the ten grass sales has been included in the addendum of this report.

Study Yrs	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10/01/2013 TO 09/30/2014	4	36.41	59.88	33.41	119.88	179.23
10/01/2014 TO 09/30/2015	4	69.56	70.88	69.34	04.57	102.22
10/01/2015 TO 09/30/2016	2	82.70	82.70	80.47	23.20	102.77

Comparison of Hitchcock County's irrigated, dry, and grass values to the adjoining counties supports that they are in the middle of the array, suggesting that they are equalized with all adjoining counties.

In the 2016 Report & Opinion of the Property Tax Administrator for Hitchcock County, the Division recommended CREP/EQIP land be increased to \$2700 and CRP land be increased to \$1275, the current assessed values are approximately 11% lower than those recommended values. Review of the statistical profile in the county suggests that the market value of agricultural land has dropped seven percentage points in the county this past year, suggesting that the values may be acceptable. Additionally, although there are few sales of parcels in government programs in

2017 Agricultural Correlation for Hitchcock County

the region, the sales do support that Hitchcock County's values are at the low end of the acceptable range.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. The county staff is knowledgeable regarding sales transactions within the county. The county staff and the field liaison reviewed sales questionnaires to ensure that agricultural land sales were properly qualified and not affected by non-agricultural influences or special factors that may have caused a premium to be paid. The county has adequately screened sales transactions. Finally, data was reviewed to ensure that sales and assessed value information is accurately and timely filed with the Division. The county has complied with the Division's directive regarding data submission.

The frequency and completeness of the physical review cycle was also examined. All rural parcels within the county have had a documented inspection within the past six years; however, the review indicated inconsistencies in how properties were listed. As was done for residential property, county and Division staff worked together to conduct a desk review to ensure that property characteristics were listed as uniformly as possible. The desk review is not a perfect substitute for onsite physical reviews, and future physical reviews will help ensure that properties are listed as accurately as possible. Land use within the county is routinely reviewed using aerial imagery; the county has not adequately documented those reviews in the past, but has improved documentation of land reviews in the past year.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. For the agricultural improvements, there was not a sales price bias in assessments; however, properties were not valued using consistent appraisal methods. All agricultural homes were revalued using the same costing and depreciation tables that were used for rural acreages to improve equalization of rural assessments. Agricultural outbuildings were also repriced in the computer assisted mass appraisal (CAMA) system, to ensure that all buildings were costing and depreciating consistently.

During the review, the market areas were reviewed to ensure that they represent unique characteristics that influence market value. Prior to 2012, Hitchcock County recognized two different market areas due to recreational influence along the Republican River. When the agricultural market was strong, recreational influences were not observed above the value of agricultural land away from the river, the market areas were combined and the county no longer needed special valuation assessments. To date, sales analysis continues to support that one market

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2017 Agricultural Correlation for Hitchcock County

area is warranted; the county and the Division annually analyze sales near the river to monitor for non-agricultural influences.

The final portion of the review that related to agricultural land included a discussion of the primary use of a parcel and identification of agricultural and horticultural uses. The Division's review indicated that the county has adequately analyzed all relevant information when determining the primary use of the parcel. However, at the time of the review there were some inconsistencies in how agricultural land in government programs were classified; the Division worked with the county staff to review and correct those classifications. It is believed that there are still some lands enrolled in government programs that have not been identified; however, all agricultural landowners have been contacted for this information, and the newly appointed county assessor has indicated an intent to continue the review of lands enrolled in these programs.

Equalization

Agricultural homes and outbuildings have been valued using the same process as rural residential acreages have; since the rural acreages have been measured to be within the acceptable range agricultural improvements are believed to be equalized at the statutorily required assessment level.

Although the statistics support that only dry land in the county has a median within the acceptable range, comparison of the county's values to adjoining counties and review of historic assessment changes supports that values are acceptable and equalized with surrounding comparable counties.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	77.93	89.41	74.19	40.01	120.51
1	4	77.93	89.41	74.19	40.01	120.51
<u>Dry</u>						
County	16	72.07	73.84	73.94	17.29	99.86
1	16	72.07	73.84	73.94	17.29	99.86
<u>Grass</u>						
County	10	67.70	68.84	63.74	38.39	106.00
1	10	67.70	68.84	63.74	38.39	106.00
<u>ALL</u>	53	70.87	72.42	68.19	25.81	106.20

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Hitchcock County is 71%.

COUNTY	BK	PG	SALEDATE	LOCATIONID	IGEO	BUYER	SELLER	SALEAMT	Sale Year	Trended SP	AGTOTACR\$/acre	Time Adjusted \$/acre	% CREP	Irrigated	Dry	Grass	CREP	CRP	Waste
15_Chase	45	308	10/31/2012	150058373	3837	STROMBERGER FARMS INC	JOHNSON MAXINE	965000	2012	974650	312.7	3117	75%		65.9		246.8		
15_Chase	45	396	12/5/2012	150120971	3837	STROMBERGER FARMS INC	THOMPSON LEX & JODI	577000	2012	582770	150.32	3877	86%		20.45		129.9		
15_Chase	45	399	12/27/2012	150121539	3837	BEARD FARMS INC	KIMBERLING WINTON A & FAUNIEL I	258930	2012	261519.3	63.56	4115	0% unknown						
15_Chase	45	383	12/28/2012	150062206	3839	DIAMOND ESTATES LLC	MUMFORD COLEEN	649012	2012	655502.1	158	4149	80%		31.9		126.1		
15_Chase	45	388	12/28/2012	150062915	3839	DIAMOND ESTATES LLC	MUMFORD COLEEN	822692	2012	830918.9	158	5259	82%		30.4		129.6		
15_Chase	46	98	12/23/2013	150003706	3819	SEWARD GEORGE L & DEBRA D	DINNEL DUJANE & BEVERLY A	1250000	2013	1250000	437.16	2859	68%	0	0	81.36	297	58.8	
15_Chase	46	638	3/9/2015	150121755	3845	SANDS ESTATE INC	DOUBLE R GLOY RANCH INC	385000	2015	385000	112.34	3427	53%	0	0	0	60	51.65	
15_Chase	47	178	11/24/2015	150010508	4059	LEIBBRANDT STEVEN E & DEBORAH J	KRINGLE CANYON LLC	312000	2015	312000	153.7	2090	0%						
29_Dundy	57	119	3/21/2014	290025126	4547	SEWARD GEORGE L KOCH KURK O & DEBORA TRUST	DELAY JOHN J	553500	2014	553500	177.28	3122	70%		50.28		124.5		
32_Frontier	2016	164	3/31/2016	320097546	4035	DEBORA TRUST	ALLEN STEVEN	330000	2016	330000	146.78	2248	64%		5.42	47.76	93.6		
44_Hitchco	70	619	7/10/2013	440040167	4323	SEWARD GEORGE L & DEBRA D	SANDS ESTATES INC TRUST	1500000	2013	1341527	344.51	3894	100%				344.51		
44_Hitchco	70	706	9/27/2013	440027436	4089	BAUER MICHAEL S LICHT, BRUCE J & LANA JO	SCHNEIDER LIFETIME TRUST	196000	2013	175292.8	164.78	1064	30%		14.43	91.35	49.5		
44_Hitchco	72	182	10/16/2015	440076200	4087		ROMINE, ROBERT C & ALMA	612500	2015	612500	198	3093	66%	62	0	0	130	6	
44_Hitchco	72	198	10/29/2015	440024889	4287	STAGEMAYER, RANDY & ROMONA	SOLOMON, N. W. JERRY REVOCABLE TRUST	215000	2015	215000	167.2		37%		9.16	95.54	62.5		
44_Hitchco	72	265	11/3/2015	440018706	4285	WALTERS, JOHN D. & DEBORAH D. 71822 OLD HWY 17	LAMBE ETAL CHARLES M. C O FARMERS NATIONAL COMPANY	400000	2015	400000	145.43		49%		71.62	2.44	71.37		
56_Lineco	2015	1148	3/16/2015	109760	3575	BENSON, DOYLE & CAROL	IMC DANIEL, KAREN DEVENY MICHAEL J & DALYCE R	140000	2015	140000	60	2333	82%			11	49		
73_Red Wf	2012	2007	10/1/2012	282401	4281	MELINDA R		315000	2012	318150	96.93	3282	83%			16.47	80.46		
Time Adj Factor																			
2012																			
2013																			

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2017 HITCHCOCK COUNTY COMPARABLES

Grantor	Grantee	Legal	Date of Sale	Parcel ID	Total Purchase Price (Dollars)	Acres Sold						Total Acres Sold	FMV of CREP per Acre (Dollars)	Assessed Value of CREP (Dollars)
						CREP	CRP	Grassland	Dryland	Irrigated	Roads and Canals			
Robert C. and Alma I. Romine	Bruce J. and Lana Jo Licht	Pt SW4 W2SE4 Pt W2NE4 Pt NW4 10-4-33	10/16/2015	440076200 440076193	612,500.00	130.0	6.0			62.0		198	2,528.59	1,871.16
N.W. "Jerry" Solomon Revocable Trust	Randy and Ramona Stagemeyer	Pt SE4 Pt SW4 11-3-32	10/29/15	440024889	215,000.00	62.5		95.54	9.16			167.2	2,174.16	1,608.88
Edward J. Lambe Trust	John D. and Deborah D. Walters	SW4 6-3-31	12/15/15	440018706	400,000.00	71.37		2.44	71.62		9.86	155.29	3,412.92	2,525.56

Three Sales Assessed Value of CREP Acres	
\$2,525.56	High
\$1,871.16	Median
\$1,608.88	Low



Real Estate Transfer Statement

FORM 521

To be filed with the Register of Deeds. Read instructions on reverse side. If additional space is needed, add an attachment and identify the item.

The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

1 County Name HITCHCOCK - 44	2 County Number 44	3 Date of Sale/Transfer Mo. <u>10</u> Day <u>16</u> Yr. <u>2015</u>	4 Date of Deed Mo. <u>10</u> Day <u>16</u> Yr. <u>15</u>
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Robert C. Romine and Alma I. Romine Street or Other Mailing Address RR1 Box 98 City Palisade State NE Zip Code 69040 Telephone Number (308) 340-4951 Email Address		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Bruce J. Licht and Lana Jo Licht Street or Other Mailing Address 36363 US Highway 6 City Palisade State NE Zip Code 69040 Telephone Number (308) 285-3468 Is the grantee a 501(c)(3) organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, is the grantee a 509(a) foundation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Email Address	

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type				(C)
<input type="checkbox"/> Improved	<input type="checkbox"/> Single Family	<input type="checkbox"/> Industrial	<input type="checkbox"/> Mineral Interests-Nonproducing	<input type="checkbox"/> State Assessed	<input type="checkbox"/> Mobile Home
<input checked="" type="checkbox"/> Unimproved	<input type="checkbox"/> Multi-Family	<input checked="" type="checkbox"/> Agricultural	<input type="checkbox"/> Mineral Interests-Producing	<input type="checkbox"/> Exempt	
<input type="checkbox"/> IOLL	<input type="checkbox"/> Commercial	<input type="checkbox"/> Recreational			

8 Type of Deed

<input type="checkbox"/> Conservator	<input type="checkbox"/> Distribution	<input type="checkbox"/> Land Contract/Memo	<input type="checkbox"/> Partition	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Other
<input type="checkbox"/> Bill of Sale	<input type="checkbox"/> Easement	<input type="checkbox"/> Lease	<input type="checkbox"/> Personal Rep.	<input type="checkbox"/> Trust/Trustee	
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Death Certificate - Transfer on Death	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Quit Claim	<input checked="" type="checkbox"/> Warranty

9 Was the property purchased as part of an IRS like-kind exchange? (I.R.C. § 1031 Exchange)

Yes No

10 Type of Transfer

<input type="checkbox"/> Distribution	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Transfer on Death
<input type="checkbox"/> Auction	<input type="checkbox"/> Easement	<input type="checkbox"/> Gift	<input type="checkbox"/> Life Estate	<input checked="" type="checkbox"/> Sale
<input type="checkbox"/> Court Decree	<input type="checkbox"/> Exchange	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Partition	<input type="checkbox"/> Satisfaction of Contract
				<input type="checkbox"/> Other (Explain)

11 Was ownership transferred in full? (If No, explain the division.)

Yes No

12 Was real estate purchased for same use? (If No, state the intended use.)

Yes No

13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Aunt or Uncle to Niece or Nephew	<input type="checkbox"/> Family Corp., Partnership, or LLC	<input type="checkbox"/> Self	<input type="checkbox"/> Other
		<input type="checkbox"/> Brothers and Sisters	<input type="checkbox"/> Grandparents and Grandchild	<input type="checkbox"/> Spouse	
		<input type="checkbox"/> Ex-spouse	<input type="checkbox"/> Parents and Child	<input type="checkbox"/> Step-parent and Step-child	

14 What is the current market value of the real property?

\$612,500

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)

Yes No \$ _____ %

16 Does this conveyance divide a current parcel of land?

Yes No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.)

Yes **Colson Agency** No

18 Address of Property

18a No address assigned 18b Vacant land

19 Name and Address of Person to Whom the Tax Statement Should be Sent

Same as #6

20 Legal Description

See Attached Exhibit "A"

21 If agricultural, list total number of acres **196.87 1/2**

22 Total purchase price, including any liabilities assumed	22	\$	612,500.00
23 Was non-real property included in the purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, enter dollar amount and attach itemized list.)	23	\$	
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	612,500.00

25 If this transfer is exempt from the documentary stamp tax, list the exemption number _____

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

Bruce J. Licht **Emily E. Theiler, Thalken Title Co.** 284-3972
(308) 285-3468

Print or Type Name of Grantee or Authorized Representative Phone Number

Emily E. Theiler **Bruce J. Licht** Closing Agnt 10-16-15

Signature of Grantee or Authorized Representative Title Date

Register of Deed's Use Only			For Dept. Use Only
26 Date Deed Recorded Mo. <u>10</u> Day <u>20</u> Yr. <u>2015</u>	27 Value of Stamp or Exempt Number \$ 1379.25	28 Recording Data 72-182	

Grantee—Retain a copy of this document for your records.

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STATE OF NEBRASKA }
 Hitchcock County } ss.
 Filed for Record in the Office of the County Clerk of said
 County on October 20, 2015
 at 9:30A M. and Recorded in Book 72
 of Deeds on page 182 of the
 Records of said County.
 Margaret Pullmann County Clerk
 By IFeiler Deputy

NUMERICAL
 RECORDED
 PAGED
 INDEXED

NEBRASKA DOCUMENTARY
 STAMP TAX
 Date October 20, 2015
 \$ 1,279.25 By MP/IF

pd \$16.00 and returned to

----- Above This Line Reserved For Official Use Only -----

Return to: Thalken Title Co.
 PO Box 307
 Ogallala, NE 69153

WARRANTY DEED

KNOW BY ALL MEN BY THESE PRESENTS THAT:

ROBERT C. ROMINE and ALMA I. ROMINE, husband and wife, hereinafter referred to as "Grantor", for valuable consideration of ten dollars (\$10.00), and other good and valuable consideration, cash in hand paid, the receipt and sufficiency of which is hereby acknowledged, does hereby grant, bargain, sell, convey, confirm, and warrant unto:

BRUCE J. LICHT and LANA JO LICHT

hereinafter "Grantee", the following described real estate, (as defined in Neb. Rev. Stat. 76-201):

SEE ATTACHED EXHIBIT "A"

Reserving and excepting to the grantor, their heirs and assigns, out of the conveyance hereby made an undivided one half (1/2) interest in the royalties from oil, gas, and minerals, or the proceeds thereof, which may be produced from the above described premises for a period of twenty (20) years from the date of the deed; in case oil, gas, or minerals are being produced in commercial quantities during said twenty (20) years, then as long thereafter as same shall be continued in production in commercial quantities; it being agreed that this is not a reservation of oil, gas, and minerals in place, but of royalties only, and grantee, their heirs and assigns shall have the exclusive right to execute and deliver leases for oil, gas, and minerals and grantees, their heirs and assigns, shall be entitled to all bonus payments and delay rentals which accrue from the leasing of said premises.

SUBJECT to all easements, right-of-ways, protective covenants and mineral reservations of record, if any.

TO HAVE AND TO HOLD same unto Grantee, and unto Grantee's assigns forever, with all appurtenances thereunto belonging.

GRANTORS do for Grantor and Grantors' heirs, personal representatives, executors and assigns forever hereby covenant with GRANTEE that Grantors are lawfully seized in fee simple of said premises; that the premises is free of all encumbrances, unless otherwise noted above; that Grantors have a good right to sell and convey the same aforesaid; and to forever warrant and defend the title to the said lands against all claims whatsoever.

WITNESS Grantor(s) hand(s) this 11th day of October, 2015.

Robert C. Romine
 Robert C. Romine

Alma I. Romine
 Alma I. Romine

STATE OF NEBRASKA)
) ss.
 COUNTY OF Chase)

The foregoing instrument was acknowledged before me this 10th day of October, 2015 by Robert C. Romine and Alma I. Romine, husband and wife.

Emily Theiler
 Notary Public

GENERAL NOTARY - State of Nebraska
 EMILY THEILER
 My Comm. Exp. July 15, 2019

Parcel ID Owner ROMINE, ROBERT C. & ALMA I. 72450 RD. 363 PALISADE, NE 69040	440076200 440076200 Situs	Legal PT SW1/4-W1/2/SE1/4-PT W1/2/NE1/4 SEC 10-4-33 160 AC. S-T-R: 10-04-33 Acres: 160.000	Card File 440076200
County Area Neighborhood Location/Group District School Irrigation	1 90 0 80 15-0536 00	AGLAND AGLAND N/A 80 No Irrigation	Value Improvements Land / Lot Total
Class Code State Geo Cadastral Book / Page Sale Date Sale Amount	02-05-05-03-00-09 4087-10-2-00000-000-0165 00002 00117 00000 00000 00000 72 / 168 09/08/2015 .00		Previous 0 0 0
Permit No. Type Description	20100001 00 N/A CREP CONTRACT PER NRD IN W1/2 9-2009 00 N/A AGRIDATA READY 20030001 00 N/A GET FSA MAP FOR 2003 ADDED PIVC04/03/2003 04/03/2003		Date Open 07/15/2010 12/10/2009 12/10/2009 04/03/2003
Amount	0		0

Soil	Use	LCG/LVG	Soil Description	LCG/LVG Description	Spot Code	Acres	Value/Acre	Assessed Sub	Market/Acre	Date Closed	Amount
1356	IRRG	1A	BRIDGET SILT LOAM	1A	N	12.000	3,300	39,600		07/15/2010	0
1615	IRRG	1A	KEITH & BLACKWOOD SILT L	1A	N	50.000	3,300	165,000			0
						62.000		204,600			0
1355	CREP	1A	BRIDGET-SILT LOAM	1A CREP	N	8.000	2,000	16,000			0
1356	CREP	1A	BRIDGET SILT LOAM	1A CREP	N	10.000	2,000	20,000			0
1356	CREP	1A	BRIDGET SILT LOAM	1A CREP	N	8.000	2,000	16,000			0
1356	CREP	1A	BRIDGET SILT LOAM	1A CREP	N	8.000	2,000	16,000			0
1357	CREP	2A	BRIDGET SILT LOAM	2A CREP	N	12.000	2,000	24,000			0
1414	CREP	2A	GLENBERG FINE SANDY LOAM	2A CREP	N	2.000	2,000	4,000			0
1833	CREP	4A1	SULCO-ULYSSSES SILT LOAM	4A1 CREP	N	5.000	2,000	10,000			0
2302	CREP	1A1	MCCOOK LOAM	1A1 CREP	N	45.000	2,000	90,000			0
						98.000		196,000			0
						160.000		400,600			0
						Land Total		400,600			0

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Parcel ID 440076193	Legal NW1/4 SEC 10-4-33 38 AC. S-T-R: 10-04-33 Acres: 38.000	Card File 440076193	Value Improvements Land/Lot Total	Current 0 69,400 69,400
Owner LICHT, BRUCE J. & LANA JO 36363 US HWY 6 PALISADE, NE 69040	Class Code State Geo Cadastral Book / Page Sale Date Sale Amount	01-05-05-03-00-08 4087-10-4-00000-000-0170 00002 00117 00000 00000 00000 72 / 182 10/16/2015 612,500.00	Improvements Land/Lot Total	0 0 69,400
County Area Neighborhood Location/Group District School Irrigation	1 AGLAND AGLAND N/A 80 15-0536 00 No Irrigation	Permit No. 20130001 20100001 20090001	Date Open 11/06/2013 07/15/2010 12/10/2009	Amount 0 0 0
Soil 1356 1356	Use CREP CRP	LCG/LVG Description BRIDGET SILT LOAM BRIDGET SILT LOAM	Spot Code N N	Assessed Sub 64,000 5,400
		LCG/LVG 1A CREP 1D CRP	Acres 32.000 6.000	Market/Acre 2,000 900
			Land Total 38.000	Market Sub 69,400

Sale Date 09/08/2015	Book 72	Page 168	Extend	Ownership History ROMINE, ROBERT C. & ALMA I.	Amount
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440024889

Crop



Real Estate Transfer Statement

FORM 521

• To be filed with the Register of Deeds. • Read instructions on reverse side.
• If additional space is needed, add an attachment and identify the item.

The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

1 County Name HITCHCOCK - 44		2 County Number		3 Date of Sale/Transfer Mo. 10 Day 29 Yr. 2015		4 Date of Deed Mo. 9 Day 21 Yr. 2015	
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) N.W. "Jerry" Solomon Revocable Trust Street or Other Mailing Address 3701 Faulkner Dr., Apt 107 City Lincoln State NE Zip Code 68516 Telephone Number (402) 613-7045 Email Address				6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Randy Stagemeyer and Romona Stagemeyer Street or Other Mailing Address 41935 Rd. 711 City Hendley State NE Zip Code 68945 Telephone Number (308) 962-7097 Is the grantee a 501(c)(3) organization? If Yes, is the grantee a 509(a) foundation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type				(C)
<input type="checkbox"/> Improved	<input type="checkbox"/> Single Family	<input type="checkbox"/> Industrial	<input type="checkbox"/> Mineral Interests-Nonproducing	<input type="checkbox"/> State Assessed	<input type="checkbox"/> Mobile Home
<input checked="" type="checkbox"/> Unimproved	<input type="checkbox"/> Multi-Family	<input checked="" type="checkbox"/> Agricultural	<input type="checkbox"/> Mineral Interests-Producing	<input type="checkbox"/> Exempt	
<input type="checkbox"/> IOLL	<input type="checkbox"/> Commercial	<input type="checkbox"/> Recreational			

8 Type of Deed

<input type="checkbox"/> Conservator	<input type="checkbox"/> Distribution	<input type="checkbox"/> Land Contract/Memo	<input type="checkbox"/> Partition	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Other
<input type="checkbox"/> Bill of Sale	<input type="checkbox"/> Easement	<input type="checkbox"/> Lease	<input type="checkbox"/> Personal Rep.	<input type="checkbox"/> Trust/Trustee	
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Death Certificate - Transfer on Death	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Quit Claim	<input checked="" type="checkbox"/> Warranty

9 Was the property purchased as part of an IRS like-kind exchange? (I.R.C. § 1031 Exchange) Yes No

10 Type of Transfer

<input type="checkbox"/> Distribution	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Transfer on Death
<input type="checkbox"/> Auction	<input type="checkbox"/> Easement	<input type="checkbox"/> Gift	<input type="checkbox"/> Life Estate	<input checked="" type="checkbox"/> Sale
<input type="checkbox"/> Court Decree	<input type="checkbox"/> Exchange	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Partition	<input type="checkbox"/> Satisfaction of Contract
				<input type="checkbox"/> Other (Explain)

11 Was ownership transferred in full? (If No, explain the division.) Yes No

12 Was real estate purchased for same use? (If No, state the intended use.) Yes No

13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Aunt or Uncle to Niece or Nephew	<input type="checkbox"/> Family Corp., Partnership, or LLC	<input type="checkbox"/> Self	<input type="checkbox"/> Other
		<input type="checkbox"/> Brothers and Sisters	<input type="checkbox"/> Grandparents and Grandchild	<input type="checkbox"/> Spouse	
		<input type="checkbox"/> Ex-spouse	<input type="checkbox"/> Parents and Child	<input type="checkbox"/> Step-parent and Step-child	

14 What is the current market value of the real property? \$215,000

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.) Yes No \$ _____ %

16 Does this conveyance divide a current parcel of land? Yes No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.) Yes Colson Agency No

18 Address of Property
Rural land in Hitchcock County, Nebraska

19 Name and Address of Person to Whom the Tax Statement Should be Sent
Grantee named above

18a No address assigned 18b Vacant land

20 Legal Description
See Attached

21 If agricultural, list total number of acres 169.50

22 Total purchase price, including any liabilities assumed	\$	215,000.00
23 Was non-real property included in the purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, enter dollar amount and attach itemized list.)	\$	0.00
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	\$	215,000.00

25 If this transfer is exempt from the documentary stamp tax, list the exemption number _____

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

Romona Stagemeyer
Print or Type Name of Grantee or Authorized Representative Phone Number 308-265-7600

Romona Stagemeyer
Signature of Grantee or Authorized Representative Title Date 10-29-15

sign here

Register of Deed's Use Only

26 Date Deed Recorded Mo 10 Day 29 Yr 2015	27 Value of Stamp or Exempt Number \$ 483.75	28 Recording Data 72-198	For Dept. Use Only
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Grantee—Retain a copy of this document for your records.

133:12

All of the S1/2 of Section 11, Township 3 North, Range 32 West of the 6th P.M., lying West of Highway 6 and the NKC spur of the Burlington Northern Railroad Right-of-Way, and North of Highway 34 as presently laid out in Hitchcock County, Nebraska, Excepting out a part of the SW1/4 of Section 11, Township 3 North, Range 32 West of the 6th P.M. in Hitchcock County, Nebraska, more particularly described as follows:

Referring to the SW corner of said Section 11, thence North 00 degrees 50 minutes 00 seconds West (assumed and all bearing relative to) along the West section line a distance of 33.00 feet to the point of beginning on the north right of way line of Highway 34, thence continuing North 00 degrees 50 minutes 00 seconds West along said section line a distance of 731.00 feet to a point, thence North 86 degrees 31 minutes 37 seconds East a distance of 1300.94 feet to a point, thence South 68 degrees 09 minutes 59 seconds East a distance of 368.19 feet to a point, thence South 02 degrees 41 minutes 10 seconds East a distance of 591.08 feet to a point on the north right of way line of Highway 34 which is the beginning of a curve concave to the northeast and having a radius of 5,859.58 feet, a radial line through said point has a bearing of South 00 degrees 32 minutes 15 seconds East, thence continuing along the north right of way line southwesterly along a curve through a central angle of 09 degrees 07 minutes 04 seconds an arc length of 932.46 feet to a point, thence North 89 degrees 58 minutes 16 seconds West continuing along said north right of way line a distance of 729.61 feet to the Point of Beginning. Said tract containing 27.80 acres more or less.

Said TRACT #1 containing 169.50 acres more or less.

HITCHCOCK COUNTY

2015 Real Estate Breakdown Report



Parcel ID		Legal		Card File						
440024889		PT SE1/4-PT SW1/4 SEC 11-3-32 167.23AC		Situs						
Owner		S-T-R: 11-03-32 Acres: 167.200								
STAGEMEYER, RANDY & ROMONA										
41935 RD. 711										
HENDLEY, NE 68945										
County Area	1	AGLAND	Class Code	02-05-05-03-00-10	Value	Current				
Neighborhood	90	AGLAND	State Geo	4287-11-3-00000-000-0210	Improvements	0				
Location/Group	0	N/A	Cadastral	00001 00057 00000 00000 00000	Land / Lot	169,205				
District	10	10	Book / Page	72 / 198	Total	147,610				
School	44-0070		Sale Date	10/29/2015						
Irrigation	00	No Irrigation	Sale Amount	215,000.00						
Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acte	Assessed Sub	Market/Acre	Market Sub
2112	DRY	2D1	MCCOOK LOAM SAND	2D1	N	36.460	1,400	51,045		
2302	DRY	1D1	MCCOOK LOAM	1D1	N	29.440	1,600	47,105		
5626	DRY	2D1	DUROC SILT LOAM	2D1	N	5.760	1,400	8,065		
						71.660		106,215		
1300	GRAS	2G	BAYARD FINE SANDY LOAM	2G	N	2.080	450	935		
1356	GRAS	1G	BRIDGET SILT LOAM	1G	N	10.570	475	5,020		
1532	GRAS	4G	SULCO SILT LOAM	4G	N	52.490	425	22,310		
1620	GRAS	1G	KEITH SILT LOAM	1G	N	1.400	475	665		
1826	GRAS	4G	SULCO COMPLEX	4G	N	23.500	425	9,990		
2112	GRAS	2G1	MCCOOK LOAM SAND	2G1	N	5.390	450	2,425		
5626	GRAS	2G1	DUROC SILT LOAM	2G1	N	0.110	450	50		
						95.540		41,395		
						Land Total	167.200	147,610		
Sale Date	Book	Page	Extend	Ownership History	Amount					
11/28/2011	70	7		MIDDLE REPUBLICAN NRD	110,250					
05/10/2002	69	707		SOLOMON, N. W. JERRY						
05/10/2002	69	707		SOLOMON, N. W. "JERRY"						
05/10/2002	56	115								
08/04/1997	63	685								
08/01/1997	63	684								
01/01/1993	61	507								
01/01/1993	61	513								
01/01/1993	61	510								
03/01/1992	61	146								
02/01/1988	58	333								

133:14

HITCHCOCK COUNTY
2016 Real Estate Breakdown Report



Parcel ID		Legal		Card File	
440024889		PT SE1/4-PT SW1/4 SEC 11-3-32 167.23AC.		Situs	
Owner		S-T-R: 11-03-32 Acres: 167.200			
STAGEMEYER, RANDY & ROMONA					
41935 RD. 711					
HENDLEY, NE 68945					
County Area	1	AGLAND	02-05-05-03-00-10	Value	Current
Neighborhood	90	AGLAND	4287-11-3-00000-000-0210	Improvements	0
Location/Group	0	N/A	00001 00057 00000 00000 00000	Land / Lot	147,610
District	10	10	72 / 198	Total	181,560
School	44-0070	No Irrigation	10/29/2015		
Irrigation	00		215,000.00		
Class Code	00	N/A	07/15/2010	07/15/2010	0
State Geo	00	N/A	CREP CONTRACT PER NRD.	03/02/2010	0
Cadastral	00	N/A	AGRI DATA READY	12/30/1899	0
Book / Page	18990001	00	N/A		
Sale Date					
Sale Amount					
Permit No.					
Type					
Description					
Acres					
Spot Code					
Value/Acre					
Assessed Sub					
Market/Acre					
Market Sub					
Amount					
Soil	Use	LCG/LVG	Soil Description	LVG Description	Spot Code
2302	DRY	1D1	MCCOOK LOAM	1D1	N
5626	DRY	2D1	DUROC SILT LOAM	2D1	N
1300	GRAS	2G	BAYARD FINE SANDY LOAM	2G	N
1356	GRAS	1G	BRIDGET SILT LOAM	1G	N
1532	GRAS	4G	SULCO SILT LOAM	4G	N
1620	GRAS	1G	KEITH SILT LOAM	1G	N
1826	GRAS	4G	SULCO COMPLEX	4G	N
2112	GRAS	2G1	MCCOOK LOAM SAND	2G1	N
5626	GRAS	2G1	DUROC SILT LOAM	2G1	N
2112	CREP	2A1 CREP	MCCOOK LOAM SAND	2A1 CREP	N
2302	CREP	1A1 CREP	MCCOOK LOAM	1A1 CREP	N
				Land Total	157,200
				Assessed Sub	55,895
				Market/Acre	13,165
				Value/Acre	1,500
				Land / Lot	1,400
				Improvements	1,215
				Total	6,185
				Land / Lot	30,705
				Total	820
				Land / Lot	13,750
				Total	3,155
				Land / Lot	65
				Total	55,895
				Land / Lot	65,630
				Total	46,870
				Land / Lot	112,500
				Total	181,560
Sale Date	Book	Page	Extend	Ownership History	Amount
11/28/2011	70	7		MIDDLE REPUBLICAN NRD	110,250
05/10/2002	69	707		SOLOMON, N. W. JERRY	
05/10/2002	69	707		SOLOMON, N. W. "JERRY"	1
05/10/2002	66	115			
08/04/1997	63	685			
08/01/1997	63	684			
01/01/1993	61	507			
01/01/1993	61	513			
01/01/1993	61	510			
03/01/1992	61	146			
02/01/1988	58	333			
Year	Statement	District	Building	Other	Land
					Total
					Exempt
					Taxable
					Total Tax
					Penalty Tax

133:15

HITCHCOCK COUNTY
2016 Real Estate Breakdown Report



Year	Statement	District	Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
2015	3800	10	0	0	147,610	147,610	0	147,610	1,778.40	0.00
2014	3706	10	169,205	0	0	169,205	0	169,205	2,162.32	0.00
2013	3670	10	119,835	0	0	119,835	0	119,835	1,817.72	0.00
2012	3632	10	156,835	0	0	156,835	0	156,835	2,569.34	0.00
2011	3589	10	129,490	0	0	129,490	0	129,490	2,207.02	0.00
2010	3566	10	125,570	0	0	125,570	0	125,570	1,890.10	0.00

133:16

440018706
Real Estate Transfer Statement

FORM
521

- To be filed with the Register of Deeds. • Read instructions on reverse side.
- If additional space is needed, add an attachment and identify the item.

The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

County Name Hitchcock	2 County Number 44	3 Date of Sale/Transfer Mo. 12 Day 15 Yr. 2015	4 Date of Deed Mo. 11 Day 19 Yr. 2015
Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Edward J. Lambe Trust Street or Other Mailing Address 146 Brandon Rd. City Denver State IL Zip Code 60025		Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) John D. Walters and Deborah D. Walters Street or Other Mailing Address 71822 Old Hwy. 17 City Culbertson State NE Zip Code 69024	
Telephone Number (34) 294-5033	Telephone Number (308) 278-2573	Is the grantee a 501(c)(3) organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, is the grantee a 509(a) foundation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Email Address indyhenn@att.net		Email Address n/a	

Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type			(C)
<input type="checkbox"/> Improved <input checked="" type="checkbox"/> Unimproved <input type="checkbox"/> IOLL	<input type="checkbox"/> Single Family <input type="checkbox"/> Multi-Family <input type="checkbox"/> Commercial	<input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Agricultural <input type="checkbox"/> Recreational	<input type="checkbox"/> Mineral Interests-Nonproducing <input type="checkbox"/> Mineral Interests-Producing	<input type="checkbox"/> State Assessed <input type="checkbox"/> Exempt <input type="checkbox"/> Mobile Home

Type of Deed

<input type="checkbox"/> Bill of Sale	<input type="checkbox"/> Conservator	<input type="checkbox"/> Distribution	<input type="checkbox"/> Land Contract/Memo	<input type="checkbox"/> Partition	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Other _____
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Corrective	<input type="checkbox"/> Easement	<input type="checkbox"/> Lease	<input type="checkbox"/> Personal Rep.	<input type="checkbox"/> Trust/Trustee	
<input type="checkbox"/> Death Certificate - Transfer on Death	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Quit Claim	<input checked="" type="checkbox"/> Warranty		

Was the property purchased as part of an IRS like-kind exchange? (IRC § 1031 Exchange)
 Yes No

10 Type of Transfer

<input type="checkbox"/> Auction	<input type="checkbox"/> Distribution	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Transfer on Death
<input type="checkbox"/> Court Decree	<input type="checkbox"/> Easement	<input type="checkbox"/> Gift	<input type="checkbox"/> Life Estate	<input checked="" type="checkbox"/> Sale	<input type="checkbox"/> Trustee to Beneficiary
<input type="checkbox"/> Exchange	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Partition	<input type="checkbox"/> Satisfaction of Contract	<input type="checkbox"/> Other (Explain) _____	

11 Was ownership transferred in full? (If No, explain the division.)
 Yes No

12 Was real estate purchased for same use? (If No, state the intended use.)
 Yes No

3 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Aunt or Uncle to Niece or Nephew	<input type="checkbox"/> Family Corp., Partnership, or LLC	<input type="checkbox"/> Self	<input type="checkbox"/> Other _____
		<input type="checkbox"/> Brothers and Sisters	<input type="checkbox"/> Grandparents and Grandchild	<input type="checkbox"/> Spouse	
		<input type="checkbox"/> Ex-spouse	<input type="checkbox"/> Parents and Child	<input type="checkbox"/> Step-parent and Step-child	

14 Is the current market value of the real property? _____,000

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)
 Yes No \$ _____ %

6 Does this conveyance divide a current parcel of land?
 Yes No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.) Yes **Farmers National Company** No

8 Address of Property
Rural Land NE

19 Name and Address of Person to Whom Tax Statement Should be Sent
John D. Walters
71822 Old Hwy. 17
Culbertson, NE 69024

8a No address assigned 18b Vacant Land

0 Legal Description **Undivided 50% int:**
Township 3 North, Range 31 West of the 6th P.M., Hitchcock County, Nebraska

Section 6: **SW1/4**

1 If agricultural, list total number of acres **80 +/-**

2 Total purchase price, including any liabilities assumed	22	\$	200,000	00
3 Was non-real property included in the purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, enter dollar amount and attach itemized list.)	23	\$		
4 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	200,000	00
5 If this transfer is exempt from the documentary stamp tax, list the exemption number _____				

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

sign here

▶ **John D. Walters**
Print or Type Name of Grantee or Authorized Representative

▶ *John D. Walters*
Signature of Grantee or Authorized Representative

(308) 278-2573
Phone Number

Grantee
Title

12/15/15
Date

Register of Deeds' Use Only		For Dept. Use Only
Deed Recorded Mo. 12 Day 15 Yr. 2015	27 Value of Stamp or Exempt Number \$ 450 00	28 Recording Date 72-265

Grantee--Retain a copy of this document for your records.

133:17

STATE OF NEBRASKA } ss.
Hitchcock County }
Filed for Record in the Office of the County Clerk of said
County on December 15, 2015
at 2:45P M. and Recorded in Book 72
of Deeds on page 265 of the
Records of said County.
Margaret Pollmann County Clerk
By J. Foster Deputy

NUMERICAL ✓
RECORDED ✓
PAGED ✓
INDEXED ✓

NEBRASKA DOCUMENTARY STAMP TAX Date <u>December 15</u> , 2015 \$ <u>450.00</u> By <u>MP/IF</u>

pd \$16.00 and returned to
McCook Abstract
PO Box 648
McCook, NE 69001

AFTER RECORDING RETURN TO:
McCook National Bank
PO Box 648
McCook, NE 69001

TRUSTEE'S DEED

Edward J. Lambe, Trustee of the Edward J. Lambe Trust dated June 8, 2001, GRANTOR, in consideration of One Dollar (\$1.00) and other good and valuable consideration, conveys to GRANTEE, John D. Walters and Deborah D. Walters, husband and wife, as joint tenants and not as tenants in common, the following described real estate in Hitchcock County, Nebraska:

Undivided 1/2 interest in the following described real estate:

Township 3 North, Range 31 West of the 6th P.M., Hitchcock County, Nebraska

Section 6: SW1/4

GRANTOR covenants with GRANTEES that GRANTOR:

- (1) is lawfully seized of such real estate that it is free from encumbrances; EXCEPT subject to easements, reservations, and restrictions of record;
- (2) has legal power and lawful authority to convey the same;
- (3) warrants and will defend title to the real estate against any acts of the GRANTOR.

Executed 11/19, 2015.

Real Estate Transfer Statement

**FORM
521**

- To be filed with the Register of Deeds. • Read instructions on reverse side.
- If additional space is needed, add an attachment and identify the item.

The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

1 County Name Hitchcock	2 County Number 44	3 Date of Sale/Transfer Mo. 12 Day 15 Yr. 2015	4 Date of Deed Mo. 11 Day 19 Yr. 2015
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) John S. Lambe Street or Other Mailing Address 3916 Arlington Rd Unit 117 City Uniontown State OH Zip Code 44685		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) John D. Walters and Deborah D. Walters Street or Other Mailing Address 71822 Old Hwy. 17 City Culbertson State NE Zip Code 69024	
Telephone Number (234) 294-5033		Telephone Number (308) 278-2573	Is the grantee a 501(c)(3) organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, is the grantee a 509(a) foundation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Email Address sandyhenn@att.net		Email Address n/a	

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type	(C)
<input type="checkbox"/> Improved <input checked="" type="checkbox"/> Unimproved <input type="checkbox"/> IOLL	<input type="checkbox"/> Single Family <input type="checkbox"/> Multi-Family <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Agricultural <input type="checkbox"/> Recreational <input type="checkbox"/> Mineral Interests-Nonproducing <input type="checkbox"/> Mineral Interests-Producing	<input type="checkbox"/> Mobile Home <input type="checkbox"/> State Assessed <input type="checkbox"/> Exempt

8 Type of Deed

<input type="checkbox"/> Conservator	<input type="checkbox"/> Distribution	<input type="checkbox"/> Land Contract/Memo	<input type="checkbox"/> Partition	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Other _____
<input type="checkbox"/> Bill of Sale	<input type="checkbox"/> Corrective	<input type="checkbox"/> Easement	<input type="checkbox"/> Lease	<input type="checkbox"/> Personal Rep.	<input type="checkbox"/> Trust/Trustee
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Death Certificate - Transfer on Death	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Quit Claim	<input checked="" type="checkbox"/> Warranty

9 Was the property purchased as part of an IRS like-kind exchange? (IRC § 1031 Exchange) Yes No

10 Type of Transfer

<input type="checkbox"/> Auction	<input type="checkbox"/> Distribution	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Transfer on Death
<input type="checkbox"/> Court Decree	<input type="checkbox"/> Easement	<input type="checkbox"/> Gift	<input type="checkbox"/> Life Estate	<input checked="" type="checkbox"/> Sale	<input type="checkbox"/> Trustee to Beneficiary
<input type="checkbox"/> Exchange	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Partition	<input type="checkbox"/> Satisfaction of Contract	<input type="checkbox"/> Other (Explain) _____	

11 Was ownership transferred in full? (If No, explain the division.) Yes No

12 Was real estate purchased for same use? (If No, state the intended use.) Yes No

13 Was the transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (If Yes, check the appropriate box.)

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Aunt or Uncle to Niece or Nephew	<input type="checkbox"/> Family Corp., Partnership, or LLC	<input type="checkbox"/> Self	<input type="checkbox"/> Other _____
		<input type="checkbox"/> Brothers and Sisters	<input type="checkbox"/> Grandparents and Grandchild	<input type="checkbox"/> Spouse	
		<input type="checkbox"/> Ex-spouse	<input type="checkbox"/> Parents and Child	<input type="checkbox"/> Step-parent and Step-child	

14 What is the current market value of the real property? \$ **200,000**

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.) Yes No \$ _____ %

16 Does this conveyance divide a current parcel of land? Yes No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.) Yes **Farmers National Company** No

18 Address of Property
Rural Land, NE

19 Name and Address of Person to Whom Tax Statement Should be Sent
John D. Walters
71822 Old Hwy. 17
Culbertson, NE 69024

20 Legal Description *Undivided 50% Int:*
Township 3 North, Range 31 West of the 6th P.M., Hitchcock County, Nebraska

Section 6: SW1/4

21 If agricultural, list total number of acres *80 +/-*

22 Total purchase price, including any liabilities assumed	22	\$	200,000	00
23 Was non-real property included in the purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, enter dollar amount and attach itemized list.)	23	\$		
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	200,000	00
25 If this transfer is exempt from the documentary stamp tax, list the exemption number				

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this statement.

sign here

John D. Walters
Print or Type Name of Grantee or Authorized Representative

John D. Walters
Signature of Grantee or Authorized Representative

Grantee Title _____ **Date** *12/15/15*

(308) 278-2573
Phone Number

Register of Deeds' Use Only		For Dept. Use Only
26 Deed Recorded Mo. <i>12</i> Day <i>15</i> Yr. <i>2015</i>	27 Value of Stamp or Exempt Number \$ <i>450.00</i>	28 Recording Data <i>72-267</i>

Grantee--Retain a copy of this document for your records.

133:19

STATE OF NEBRASKA }
Hitchcock County } ss.
Filed for Record in the Office of the County Clerk of said
County on December 15, 2015
at 2:45 P.M. and Recorded in Book 72
of Deeds on page 267 of the
Records of said County.
Margaret Hollmann County Clerk
By L. Pfeiffer Deputy

NUMERICAL
RECORDED -
PAGED -
INDEXED -

NEBRASKA DOCUMENTARY
STAMP TAX
Date December 15, 2015
\$ 450.00 By MP/jf

pd \$16.00 and returned to
AFTER RECORDING RETURN TO:
McCook Abstract Company
PO Box 648
McCook, NE 69001

WARRANTY DEED

John S. Lambe, a single person GRANTOR, in consideration of One Dollar (\$1.00) and other good and valuable consideration, conveys to GRANTEE, John D. Walters and Deborah D. Walters, husband and wife, as joint tenants and not as tenants in common the following described real estate (as defined in Neb. Rev. Stat. § 76-201):

Undivided 1/2 Interest in the following described real estate:

Township 3 North, Range 31 West of the 6th P.M., Hitchcock County, Nebraska

Section 6: SW1/4

GRANTOR covenants (jointly and severally, if more than one) with GRANTEE that GRANTOR:

1. is lawfully seized of such real estate and that it is free from encumbrances, EXCEPT subject to easements, reservations, and restrictions of record;
2. has legal power and lawful authority to convey the same;
3. warrants and will defend title to the real estate against the lawful claims of all persons.

Executed: 11/19, 2015.

HITCHCOCK COUNTY

2015 Real Estate Breakdown Report



Parcel ID: 440018706
 Owner: LAMBE ETAL/CHARLES M.
 C/O FARMERS NATIONAL COMPANY
 PO BOX 542016
 OMAHA, NE 68154

Legal: SW1/4 SEC 6-3-31 155.29 AC.
 S-T-R: 06-03-31 Acres: 155.290

Card File: Situs

County Area	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed Va	Sub	Market/Acre	Market Value	Sub	Current
1	AGLAND												
90	AGLAND												
0	N/A												
10	10												
44-0070													
00	No Irrigation												
1589	DRY	1D	BLACKWOOD SILT LOAM	1D	N	42.170	1,600	67,470					0
1615	DRY	1D	KEITH & BLACKWOOD SILT L	1D	N	29.450	1,600	47,120					258,490
						71.620		114,590					258,490
1615	GRAS	1G	KEITH & BLACKWOOD SILT L	1G	N	2.440	475	1,160					
ROAD	ROAD		ROAD		N	3.470	0	0					
CANAL	CANAL		CANAL		N	6.390	0	0					
1588	CREP	1A	BLACKWOOD SILT LOAM	1A	N	17.150	2,000	34,300					
1615	CREP	1A	KEITH & BLACKWOOD SILT L	1A	N	54.220	2,000	108,440					
						71.370		142,740					
						Land Total	155.290	258,490					

Sale Date	Book	Page	Extend	Ownership History	Amount					
05/17/2012	70	221		LAMBE ETAL/CHARLES M.						
09/24/2010	69	308								
Year	Statement	District	Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
2014	2268	10	282,100	0	0	282,100	0	282,100	3,605.04	0.00
2013	2259	10	198,530	0	0	198,530	0	198,530	3,011.42	0.00
2012	2219	10	168,855	0	0	168,855	0	168,855	2,766.26	0.00
2011	2101	10	143,630	0	0	143,630	0	143,630	2,448.00	0.00
2010	2089	10	129,760	0	0	129,760	0	129,760	1,953.16	0.00

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