

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**STANTON COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 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

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

### **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<b><u>Property Class</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

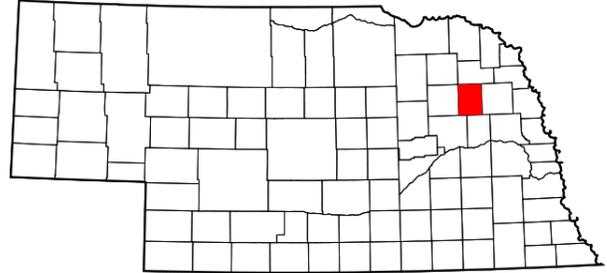
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

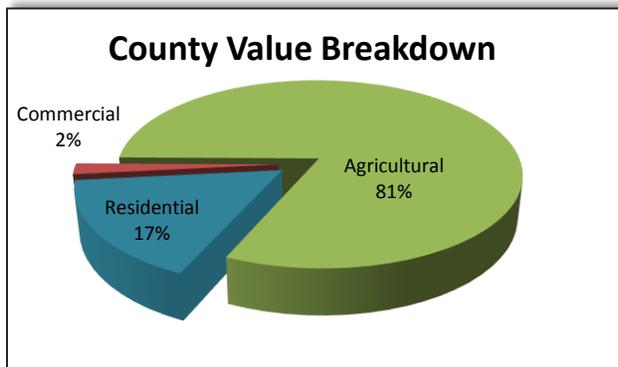
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 428 square miles, Stanton had 5,937 residents, per the Census Bureau Quick Facts for 2015, a 3% population decline from the 2010 US Census. In a review of the past fifty-five years, Stanton has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 84% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Stanton are evenly disbursed around the county. Per the latest information available from the U.S. Census Bureau, there were 110 employer establishments in Stanton. County-wide employment was at 3,462 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Stanton that has fortified the local rural area economies. Stanton is included in the Lower Elkhorn Natural Resources District (NRD). Dry land makes up the majority of the land in the county.

2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
PILGER	378	352	-7%
STANTON	1,627	1,577	-3%

## 2017 Residential Correlation for Stanton County

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### *Assessment Actions*

For the current assessment year, Stanton County updated the costing to 2015 for all residences except agricultural homes. The blanket economic depreciation that was applied to all homes in Stanton and Woodland Park was removed and the sales analysis below indicates the updated economic depreciation for those two towns. The agricultural homes are in the midst of being inspected and reviewed and they are expecting this process to be completed in 2017 for use in the 2018 assessment year. All pick up work was completed in a timely manner.

A sales analysis was completed by the county assessor and as a result, the following adjustments were made: In Stanton, 1 ½-story homes had their economic depreciation reduced to -10%. In Behmer's Subdivision, 1-story homes had their economic depreciation reduced to -5%. In Woodland Park, Bi-Level homes over 1,000 square feet had their economic depreciation reduced to -10% and 1 story homes reduced to -5%. Pilger had their economic depreciation reduced to -35% on the improvements.

### *Description of Analysis*

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

<b>Valuation Grouping</b>	<b>Definition</b>
01	Eagle Ridge
05	Norfolk Subdivision
10	Pilger
15	Rural
20	Stanton
25	Willers Cove
30	Woodland Park

For the residential property class, a review of Stanton County's statistical analysis profiles 93 residential sales, representing all but one of the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable ranges. All three measures of central tendency for the residential class of properties are within the acceptable range, as well as the qualitative measures.

## **2017 Residential Correlation for Stanton County**

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### ***Assessment Practice Review***

The annual 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 compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. To assist in the verification process, the county mails out a questionnaire to the buyer and seller. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Stanton County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Stanton County has shown improvement transmitting data timely and on a near monthly basis and the data has been accurate.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

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

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

## 2017 Residential Correlation for Stanton County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
05	5	83.05	83.03	78.21	14.76	106.16
10	5	93.49	99.63	86.77	20.52	114.82
15	7	92.85	93.16	91.02	08.54	102.35
20	24	96.91	98.57	98.20	08.55	100.38
25	3	90.01	85.98	86.51	11.63	99.39
30	49	93.12	94.25	93.42	08.27	100.89
____ALL____	93	94.01	94.70	92.18	09.70	102.73

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Stanton County is 94%.

## 2017 Commercial Correlation for Stanton County

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### *Assessment Actions*

For the current assessment year, Stanton County performed a reappraisal for all multi-family properties in the county. All pick up work for new and omitted construction was completed in a timely fashion. The county assessor completed a sales analysis of the commercial class and based on the general movement of the market, no other changes were deemed necessary.

### *Description of Analysis*

Commercial parcels are analyzed utilizing three valuation groupings based on assessor locations or towns.

<b>Valuation Grouping</b>	<b>Definition</b>
01	Pilger
05	Rural and Woodland Park
10	Stanton

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. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision

For this study period, there were three commercial sales profiled for the entire county.

The movement of the commercial assessments for the county as a whole confirm the assessment actions reported of the county assessor that very little assessment actions were taken outside of pick up work from new and omitted construction. While the commercial base increased a total of over 21%, the vast majority of that was attributable to growth from the rebuilding of Pilger and the surrounding rural areas after the tornado in 2014. The overall movement of over 1% in the commercial class is similar to the movement of the general market, which suggests the county's decision to stand firm on the on the current assessments were in proper response to the market. Additionally, net taxable sales declined over 2% over the prior year, which supports the decision to keep assessed values the same as last year.

### *Assessment Practice Review*

The annual 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 compliance for all activities that ultimately affect the uniform and proportionate valuation of all

## 2017 Commercial Correlation for Stanton County

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three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Stanton County revealed that no apparent bias existed in the qualification determination and it is believed that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Stanton County has shown improvement transmitting data timely and on a near monthly basis and the data has been accurate.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year review cycle.

Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization and Quality of Assessment*

When reviewing the statistics, it is evident that the county does not have a volume of sales that would deem the statistics reliable. However, confidence in the assessment practices of the county and evaluation of the general movement of assessed values relative to the market indicate that the county has uniformly valued the commercial class of property.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
05	2	56.62	56.62	31.38	54.86	180.43
10	1	99.57	99.57	99.57	00.00	100.00
____ALL____	3	87.67	70.93	42.43	28.14	167.17

### *Level of Value*

Based on their assessment practices, Stanton County has valued the commercial property on a regular basis, consistently and uniformly and has achieved the statutory level of value of 100% for the commercial property class.

## 2017 Agricultural Correlation for Stanton County

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### *Assessment Actions*

Stanton County continually verifies sales along with updating land use in the agricultural class of property. The county uses Farm Service Agency (FSA) maps to review land use and GIS imagery for improvement changes. Google Earth is also used to review improvements and land use. The county is currently in the midst of inspecting and reviewing the agricultural improvements. This is expected to be complete in 2017 for the 2018 assessment year. At that time, updated costing will be applied. All pickup work was completed in a timely fashion. A sales analysis was completed, and as a result, the county made no changes to the agricultural land values for the 2017 assessment year.

### *Description of Analysis*

There is one market area within Stanton County; the county has not seen sufficient, consistent information to justify the development of multiple market areas.

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility that non-agricultural influences impact the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales significantly reduces the size of the measurement sample. These sales were scrutinized and were found to be arm's-length and valid indicators of market value for agricultural land. Further, the inclusion of these sales in the sample did not negatively impact the median as would be expected if non-agricultural influences were present. Therefore, it was determined that adding back the arm's-length sales between 30 and 40 acres would increase the number of sales in the study period and create a larger pool to be analyzed.

The initial analysis was done using the 31 sales within Stanton County for the three study periods. The median and the mean are in the acceptable range and the weighted mean is only slightly out by a fraction of a percentage point. This is not deemed a concern. The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

Another analysis studied the sales that have 80% or more of the acres in a single major land use category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

A comparison was done using sales from the surrounding counties to measure Stanton County's schedule of values. The results of this analysis were comparable to the results of the sales within Stanton County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

## **2017 Agricultural Correlation for Stanton County**

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### ***Assessment Practice Review***

The annual 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 compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The agricultural land review in Stanton County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery and FSA maps. Questionnaires and physical inspections are also used to gather information. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The county's practice considers all available information when determining the primary use of the parcel. The review supported that the county has used all available sales for the measurement of agricultural land. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias.

The Division also reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Stanton County has shown improvement transmitting data timely and on a near monthly basis and the data has been accurate.

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

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

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Stanton County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized.

## 2017 Agricultural Correlation for Stanton County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	2	65.95	65.95	67.70	11.37	97.42
1	2	65.95	65.95	67.70	11.37	97.42
<u>    Dry    </u>						
County	18	69.45	72.04	68.49	12.40	105.18
1	18	69.45	72.04	68.49	12.40	105.18
<u>    ALL    </u>						
10/01/2013 To 09/30/2016	31	69.28	70.44	68.36	13.91	103.04

### *Level of Value*

Based on the analysis of all available information, the level of value of agricultural land in Stanton County is 69%.

## 2017 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

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

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

Dated this 7th day of April, 2017.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for Stanton County

### Residential Real Property - Current

Number of Sales	93	Median	94.01
Total Sales Price	\$11,313,490	Mean	94.70
Total Adj. Sales Price	\$11,313,490	Wgt. Mean	92.18
Total Assessed Value	\$10,428,435	Average Assessed Value of the Base	\$102,776
Avg. Adj. Sales Price	\$121,650	Avg. Assessed Value	\$112,134

### Confidence Interval - Current

95% Median C.I	91.98 to 97.30
95% Wgt. Mean C.I	89.43 to 94.93
95% Mean C.I	92.22 to 97.18
% of Value of the Class of all Real Property Value in the County	16.42
% of Records Sold in the Study Period	4.21
% of Value Sold in the Study Period	4.59

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	105	94	93.95
2015	126	94	93.94
2014	126	97	97.18
2013	108	96	96.43

## 2017 Commission Summary for Stanton County

### Commercial Real Property - Current

Number of Sales	3	Median	87.67
Total Sales Price	\$1,975,000	Mean	70.93
Total Adj. Sales Price	\$1,975,000	Wgt. Mean	42.43
Total Assessed Value	\$837,935	Average Assessed Value of the Base	\$258,969
Avg. Adj. Sales Price	\$658,333	Avg. Assessed Value	\$279,312

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-27.80 to 169.66
% of Value of the Class of all Real Property Value in the County	3.39
% of Records Sold in the Study Period	1.66
% of Value Sold in the Study Period	1.79

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	3	100	60.88
2015	3	100	60.88
2014	9	100	74.63
2013	7		79.18

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PAD 2017 R&O Statistics (Using 2017 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 93  
 Total Sales Price : 11,313,490  
 Total Adj. Sales Price : 11,313,490  
 Total Assessed Value : 10,428,435  
 Avg. Adj. Sales Price : 121,650  
 Avg. Assessed Value : 112,134

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 09.70  
 PRD : 102.73

COV : 12.90  
 STD : 12.22  
 Avg. Abs. Dev : 09.12  
 MAX Sales Ratio : 142.00  
 MIN Sales Ratio : 66.00

95% Median C.I. : 91.98 to 97.30  
 95% Wgt. Mean C.I. : 89.43 to 94.93  
 95% Mean C.I. : 92.22 to 97.18

Printed:3/21/2017 1:19:31PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	4	93.37	96.54	95.76	05.00	100.81	91.76	107.65	N/A	93,738	89,761
01-JAN-15 To 31-MAR-15	11	104.82	101.39	99.95	06.99	101.44	86.95	115.60	89.19 to 109.33	92,518	92,472
01-APR-15 To 30-JUN-15	13	96.54	95.72	95.60	06.04	100.13	85.99	117.84	89.12 to 99.09	108,669	103,887
01-JUL-15 To 30-SEP-15	15	93.49	94.57	87.31	13.23	108.32	67.26	117.51	82.12 to 108.26	121,513	106,095
01-OCT-15 To 31-DEC-15	8	96.27	96.14	93.63	07.88	102.68	82.49	112.54	82.49 to 112.54	182,055	170,458
01-JAN-16 To 31-MAR-16	7	97.30	102.45	91.94	18.32	111.43	68.13	142.00	68.13 to 142.00	107,357	98,707
01-APR-16 To 30-JUN-16	16	91.95	90.90	91.94	06.94	98.87	80.09	106.57	84.12 to 99.12	130,069	119,583
01-JUL-16 To 30-SEP-16	19	89.88	89.60	89.40	08.53	100.22	66.00	102.21	83.89 to 98.53	126,126	112,753
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	43	96.92	96.84	93.30	09.15	103.79	67.26	117.84	92.56 to 99.67	107,629	100,423
01-OCT-15 To 30-SEP-16	50	92.78	92.86	91.40	09.73	101.60	66.00	142.00	87.67 to 96.31	133,709	122,205
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	47	97.09	96.75	93.23	09.18	103.78	67.26	117.84	92.60 to 99.67	121,480	113,251
<u>ALL</u>	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
05	5	83.05	83.03	78.21	14.76	106.16	67.26	99.24	N/A	153,180	119,806
10	5	93.49	99.63	86.77	20.52	114.82	66.00	142.00	N/A	68,690	59,601
15	7	92.85	93.16	91.02	08.54	102.35	80.09	112.69	80.09 to 112.69	156,500	142,441
20	24	96.91	98.57	98.20	08.55	100.38	80.20	117.64	92.42 to 104.56	92,477	90,814
25	3	90.01	85.98	86.51	11.63	99.39	68.26	99.68	N/A	391,333	338,562
30	49	93.12	94.25	93.42	08.27	100.89	78.68	117.84	89.88 to 97.30	116,637	108,961
<u>ALL</u>	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134
06											
07											
<u>ALL</u>	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134

**84 Stanton**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 93  
Total Sales Price : 11,313,490  
Total Adj. Sales Price : 11,313,490  
Total Assessed Value : 10,428,435  
Avg. Adj. Sales Price : 121,650  
Avg. Assessed Value : 112,134

MEDIAN : 94  
WGT. MEAN : 92  
MEAN : 95  
COD : 09.70  
PRD : 102.73

COV : 12.90  
STD : 12.22  
Avg. Abs. Dev : 09.12  
MAX Sales Ratio : 142.00  
MIN Sales Ratio : 66.00

95% Median C.I. : 91.98 to 97.30  
95% Wgt. Mean C.I. : 89.43 to 94.93  
95% Mean C.I. : 92.22 to 97.18

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	19,500	19,635	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134	
Greater Than 14,999	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134	
Greater Than 29,999	92	93.75	94.64	92.16	09.76	102.69	66.00	142.00	91.98 to 97.09	122,761	113,139	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	19,500	19,635	
30,000 TO 59,999	7	108.26	110.07	108.74	11.65	101.22	93.49	142.00	93.49 to 142.00	44,714	48,621	
60,000 TO 99,999	25	104.56	100.97	101.12	09.19	99.85	80.20	117.84	93.14 to 107.65	81,592	82,509	
100,000 TO 149,999	43	91.76	90.88	90.72	06.26	100.18	78.68	107.63	87.51 to 94.15	120,610	109,412	
150,000 TO 249,999	13	92.85	88.62	87.69	12.11	101.06	66.00	103.15	68.13 to 100.84	171,612	150,482	
250,000 TO 499,999	4	92.01	87.99	88.24	09.63	99.72	68.26	99.68	N/A	381,000	336,181	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	93	94.01	94.70	92.18	09.70	102.73	66.00	142.00	91.98 to 97.30	121,650	112,134	

**84 Stanton**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 3  
Total Sales Price : 1,975,000  
Total Adj. Sales Price : 1,975,000  
Total Assessed Value : 837,935  
Avg. Adj. Sales Price : 658,333  
Avg. Assessed Value : 279,312

MEDIAN : 88  
WGT. MEAN : 42  
MEAN : 71  
COD : 28.14  
PRD : 167.17

COV : 56.03  
STD : 39.74  
Avg. Abs. Dev : 24.67  
MAX Sales Ratio : 99.57  
MIN Sales Ratio : 25.56

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -27.80 to 169.66

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	2	62.57	62.57	38.57	59.15	162.22	25.56	99.57	N/A	910,000	351,020
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	62.57	62.57	38.57	59.15	162.22	25.56	99.57	N/A	910,000	351,020
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14											
01-JAN-15 To 31-DEC-15											
<u>ALL</u>	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
05	2	56.62	56.62	31.38	54.86	180.43	25.56	87.67	N/A	827,500	259,653
10	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	320,000	318,630
<u>ALL</u>	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	320,000	318,630
03	2	56.62	56.62	31.38	54.86	180.43	25.56	87.67	N/A	827,500	259,653
04											
<u>ALL</u>	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312

**84 Stanton**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 3  
Total Sales Price : 1,975,000  
Total Adj. Sales Price : 1,975,000  
Total Assessed Value : 837,935  
Avg. Adj. Sales Price : 658,333  
Avg. Assessed Value : 279,312

MEDIAN : 88  
WGT. MEAN : 42  
MEAN : 71  
COD : 28.14  
PRD : 167.17

COV : 56.03  
STD : 39.74  
Avg. Abs. Dev : 24.67  
MAX Sales Ratio : 99.57  
MIN Sales Ratio : 25.56

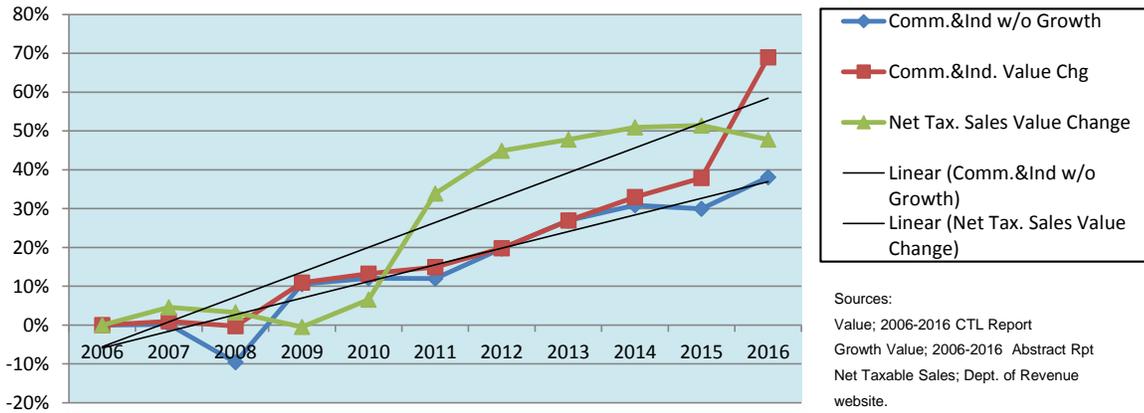
95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -27.80 to 169.66

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312
Greater Than 14,999	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312
Greater Than 29,999	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
250,000 TO 499,999	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	320,000	318,630
500,000 TO 999,999											
1,000,000 +	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,410
<u>ALL</u>	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
352	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	320,000	318,630
434	1	87.67	87.67	87.67	00.00	100.00	87.67	87.67	N/A	155,000	135,895
554	1	25.56	25.56	25.56	00.00	100.00	25.56	25.56	N/A	1,500,000	383,410
<u>ALL</u>	3	87.67	70.93	42.43	28.14	167.17	25.56	99.57	N/A	658,333	279,312

### 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
2006	\$ 22,576,735	\$ 1,089,040	4.82%	\$ 21,487,695	-	\$ 11,847,181	-
2007	\$ 22,793,535	\$ 169,235	0.74%	\$ 22,624,300	0.21%	\$ 12,392,215	4.60%
2008	\$ 22,518,440	\$ 2,108,350	9.36%	\$ 20,410,090	-10.46%	\$ 12,236,701	-1.25%
2009	\$ 25,052,395	\$ 90,450	0.36%	\$ 24,961,945	10.85%	\$ 11,790,759	-3.64%
2010	\$ 25,573,760	\$ 275,000	1.08%	\$ 25,298,760	0.98%	\$ 12,624,402	7.07%
2011	\$ 25,949,190	\$ 666,505	2.57%	\$ 25,282,685	-1.14%	\$ 15,866,866	25.68%
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%
<b>Ann %chg</b>	5.39%			<b>Average</b>	<b>1.15%</b>	<b>4.72%</b>	<b>4.27%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.21%	0.96%	4.60%
2008	-9.60%	-0.26%	3.29%
2009	10.56%	10.97%	-0.48%
2010	12.06%	13.27%	6.56%
2011	11.99%	14.94%	33.93%
2012	19.72%	19.83%	44.92%
2013	26.94%	26.94%	47.83%
2014	30.90%	33.01%	50.98%
2015	29.96%	37.90%	51.43%
2016	38.09%	68.99%	47.80%

County Number: 84  
 County Name: Stanton

**84 Stanton**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 27  
Total Sales Price : 19,948,070  
Total Adj. Sales Price : 19,948,070  
Total Assessed Value : 13,676,610  
Avg. Adj. Sales Price : 738,817  
Avg. Assessed Value : 506,541

MEDIAN : 69  
WGT. MEAN : 69  
MEAN : 71  
COD : 13.34  
PRD : 103.89

COV : 17.41  
STD : 12.40  
Avg. Abs. Dev : 09.24  
MAX Sales Ratio : 106.63  
MIN Sales Ratio : 52.37

95% Median C.I. : 62.44 to 76.06  
95% Wgt. Mean C.I. : 63.04 to 74.08  
95% Mean C.I. : 66.32 to 76.14

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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
<b>Qrtrs</b>											
01-OCT-13 To 31-DEC-13	3	68.01	70.31	70.81	05.18	99.29	66.18	76.73	N/A	846,000	599,042
01-JAN-14 To 31-MAR-14	4	65.68	66.46	61.79	09.38	107.56	58.51	75.96	N/A	1,157,958	715,470
01-APR-14 To 30-JUN-14	4	68.32	68.34	67.54	09.81	101.18	56.25	80.46	N/A	701,904	474,050
01-JUL-14 To 30-SEP-14	4	65.05	69.23	65.46	12.34	105.76	59.59	87.23	N/A	651,721	426,616
01-OCT-14 To 31-DEC-14	1	81.56	81.56	81.56	00.00	100.00	81.56	81.56	N/A	775,500	632,470
01-JAN-15 To 31-MAR-15	1	73.44	73.44	73.44	00.00	100.00	73.44	73.44	N/A	960,000	704,990
01-APR-15 To 30-JUN-15	4	63.98	63.36	60.60	12.43	104.55	52.37	73.13	N/A	440,884	267,183
01-JUL-15 To 30-SEP-15	1	91.11	91.11	91.11	00.00	100.00	91.11	91.11	N/A	330,000	300,675
01-OCT-15 To 31-DEC-15	2	83.18	83.18	85.96	08.56	96.77	76.06	90.30	N/A	552,218	474,678
01-JAN-16 To 31-MAR-16	1	61.18	61.18	61.18	00.00	100.00	61.18	61.18	N/A	769,751	470,910
01-APR-16 To 30-JUN-16	2	84.54	84.54	77.55	26.14	109.01	62.44	106.63	N/A	830,259	643,905
01-JUL-16 To 30-SEP-16											
<b>Study Yrs</b>											
01-OCT-13 To 30-SEP-14	15	67.28	68.47	65.65	09.39	104.30	56.25	87.23	62.08 to 75.96	838,955	550,778
01-OCT-14 To 30-SEP-15	7	73.13	71.37	70.69	12.85	100.96	52.37	91.11	52.37 to 91.11	547,005	386,695
01-OCT-15 To 30-SEP-16	5	76.06	79.32	76.61	19.27	103.54	61.18	106.63	N/A	706,941	541,615
<b>Calendar Yrs</b>											
01-JAN-14 To 31-DEC-14	13	67.28	69.05	65.58	11.19	105.29	56.25	87.23	59.59 to 80.46	832,448	545,924
01-JAN-15 To 31-DEC-15	8	73.29	73.05	72.72	13.21	100.45	52.37	91.11	52.37 to 91.11	519,747	377,969
<b>ALL</b>	27	69.28	71.23	68.56	13.34	103.89	52.37	106.63	62.44 to 76.06	738,817	506,541

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	27	69.28	71.23	68.56	13.34	103.89	52.37	106.63	62.44 to 76.06	738,817	506,541
<b>ALL</b>	27	69.28	71.23	68.56	13.34	103.89	52.37	106.63	62.44 to 76.06	738,817	506,541

**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
<b>Dry</b>											
County	9	69.61	74.51	73.08	11.29	101.96	62.82	91.11	67.02 to 87.23	576,647	421,406
1	9	69.61	74.51	73.08	11.29	101.96	62.82	91.11	67.02 to 87.23	576,647	421,406
<b>ALL</b>	27	69.28	71.23	68.56	13.34	103.89	52.37	106.63	62.44 to 76.06	738,817	506,541

**84 Stanton**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 27  
 Total Sales Price : 19,948,070  
 Total Adj. Sales Price : 19,948,070  
 Total Assessed Value : 13,676,610  
 Avg. Adj. Sales Price : 738,817  
 Avg. Assessed Value : 506,541

MEDIAN : 69  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 13.34  
 PRD : 103.89

COV : 17.41  
 STD : 12.40  
 Avg. Abs. Dev : 09.24  
 MAX Sales Ratio : 106.63  
 MIN Sales Ratio : 52.37

95% Median C.I. : 62.44 to 76.06  
 95% Wgt. Mean C.I. : 63.04 to 74.08  
 95% Mean C.I. : 66.32 to 76.14

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	65.95	65.95	67.70	11.37	97.42	58.45	73.44	N/A	777,179	526,183
1	2	65.95	65.95	67.70	11.37	97.42	58.45	73.44	N/A	777,179	526,183
<b>_____Dry_____</b>											
County	16	69.45	72.72	68.59	12.02	106.02	58.51	91.11	62.82 to 81.56	839,904	576,085
1	16	69.45	72.72	68.59	12.02	106.02	58.51	91.11	62.82 to 81.56	839,904	576,085
<b>_____ALL_____</b>	<b>27</b>	<b>69.28</b>	<b>71.23</b>	<b>68.56</b>	<b>13.34</b>	<b>103.89</b>	<b>52.37</b>	<b>106.63</b>	<b>62.44 to 76.06</b>	<b>738,817</b>	<b>506,541</b>

## Stanton County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	6000	6000	6000	5980	5510	5220	4370	4050	<b>5531</b>
Colfax	1	6575	6250	6150	6050	5725	5500	5400	4975	<b>5983</b>
Cuming	2	7380	7392	6977	6897	6452	6446	5479	5292	<b>6871</b>
Cuming	3	6153	6152	5796	5803	5312	5313	4420	4297	<b>5626</b>
Colfax	1	6575	6250	6150	6050	5725	5500	5400	4975	<b>5983</b>
Madison	1	7329	7014	6572	6270	5961	5737	4721	4000	<b>6338</b>
Pierce	1	6106	5894	5520	5423	5328	5158	4112	3889	<b>5326</b>
Platte	6	8920	8400	7629	7214	6930	6510	6092	5460	<b>7465</b>
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	<b>5801</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	5500	5500	5500	5250	4506	4560	4475	3800	<b>4834</b>
Colfax	1	5835	5745	5549	5449	5250	5026	4704	4316	<b>5266</b>
Cuming	2	7080	7079	6670	6627	6140	6138	5150	5150	<b>6468</b>
Cuming	3	5850	5849	5351	5443	4966	4906	4010	3937	<b>5261</b>
Colfax	1	5835	5745	5549	5449	5250	5026	4704	4316	<b>5266</b>
Madison	1	6432	6265	5892	5609	5339	5116	4091	3275	<b>5605</b>
Pierce	1	5680	5505	5185	4945	4295	4165	2895	2530	<b>4591</b>
Platte	6	7596	7280	6706	6466	6345	5929	5100	4060	<b>6436</b>
Wayne	1	5700	5650	5550	5450	5400	5000	4400	4100	<b>5284</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	2100	2075	2025	1950	1506	1302	1268	1404	<b>1494</b>
Colfax	1	2335	2335	2200	2200	2050	2050	1800	1800	<b>2055</b>
Cuming	2	2830	2802	2559	2375	2158	2161	2038	2048	<b>2435</b>
Cuming	3	2830	2799	2550	2432	2197	2194	2050	2024	<b>2366</b>
Colfax	1	2335	2335	2200	2200	2050	2050	1800	1800	<b>2055</b>
Madison	1	2250	2150	2050	2000	1896	1875	1549	1396	<b>1852</b>
Pierce	1	2275	2105	2050	1920	1855	1600	1465	1295	<b>1640</b>
Platte	6	1977	1800	1677	1688	1789	1647	1600	1574	<b>1669</b>
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	<b>1906</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	31	Median :	69	COV :	17.87	95% Median C.I. :	62.44 to 76.06
Total Sales Price :	21,085,249	Wgt. Mean :	68	STD :	12.59	95% Wgt. Mean C.I. :	63.17 to 73.55
Total Adj. Sales Price :	21,085,249	Mean :	70	Avg. Abs. Dev :	09.64	95% Mean C.I. :	65.82 to 75.06
Total Assessed Value :	14,413,840						
Avg. Adj. Sales Price :	680,169	COD :	13.91	MAX Sales Ratio :	106.63		
Avg. Assessed Value :	464,963	PRD :	103.04	MIN Sales Ratio :	49.64		

Printed : 04/05/2017

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	3	68.01	70.31	70.81	05.18	99.29	66.18	76.73	N/A	846,000	599,042
01/01/2014 To 03/31/2014	4	65.68	66.46	61.79	09.38	107.56	58.51	75.96	N/A	1,157,958	715,470
04/01/2014 To 06/30/2014	5	69.61	70.12	68.36	09.90	102.57	56.25	80.46	N/A	613,523	419,408
07/01/2014 To 09/30/2014	4	65.05	69.23	65.46	12.34	105.76	59.59	87.23	N/A	651,721	426,616
10/01/2014 To 12/31/2014	1	81.56	81.56	81.56		100.00	81.56	81.56	N/A	775,500	632,470
01/01/2015 To 03/31/2015	1	73.44	73.44	73.44		100.00	73.44	73.44	N/A	960,000	704,990
04/01/2015 To 06/30/2015	6	63.98	63.45	61.37	15.57	103.39	49.64	77.60	49.64 to 77.60	392,786	241,048
07/01/2015 To 09/30/2015	1	91.11	91.11	91.11		100.00	91.11	91.11	N/A	330,000	300,675
10/01/2015 To 12/31/2015	2	83.18	83.18	85.96	08.56	96.77	76.06	90.30	N/A	552,218	474,678
01/01/2016 To 03/31/2016	1	61.18	61.18	61.18		100.00	61.18	61.18	N/A	769,751	470,910
04/01/2016 To 06/30/2016	2	84.54	84.54	77.55	26.14	109.01	62.44	106.63	N/A	830,259	643,905
07/01/2016 To 09/30/2016	1	55.93	55.93	55.93		100.00	55.93	55.93	N/A	284,000	158,835
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	16	67.65	69.02	65.89	09.68	104.75	56.25	87.23	62.08 to 76.73	802,771	528,907
10/01/2014 To 09/30/2015	9	73.13	69.64	69.75	14.25	99.84	49.64	91.11	52.37 to 81.56	491,357	342,713
10/01/2015 To 09/30/2016	6	69.25	75.42	75.08	22.48	100.45	55.93	106.63	55.93 to 106.63	636,451	477,818
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	14	68.28	69.64	65.85	11.28	105.76	56.25	87.23	59.59 to 80.46	791,559	521,275
01/01/2015 To 12/31/2015	10	73.29	71.16	71.59	14.38	99.40	49.64	91.11	52.37 to 90.30	475,115	340,131

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	31	69.28	70.44	68.36	13.91	103.04	49.64	106.63	62.44 to 76.06	680,169	464,963

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	31	Median :	69	COV :	17.87	95% Median C.I. :	62.44 to 76.06
Total Sales Price :	21,085,249	Wgt. Mean :	68	STD :	12.59	95% Wgt. Mean C.I. :	63.17 to 73.55
Total Adj. Sales Price :	21,085,249	Mean :	70	Avg. Abs. Dev :	09.64	95% Mean C.I. :	65.82 to 75.06
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Avg. Assessed Value :	464,963	PRD :	103.04	MIN Sales Ratio :	49.64		

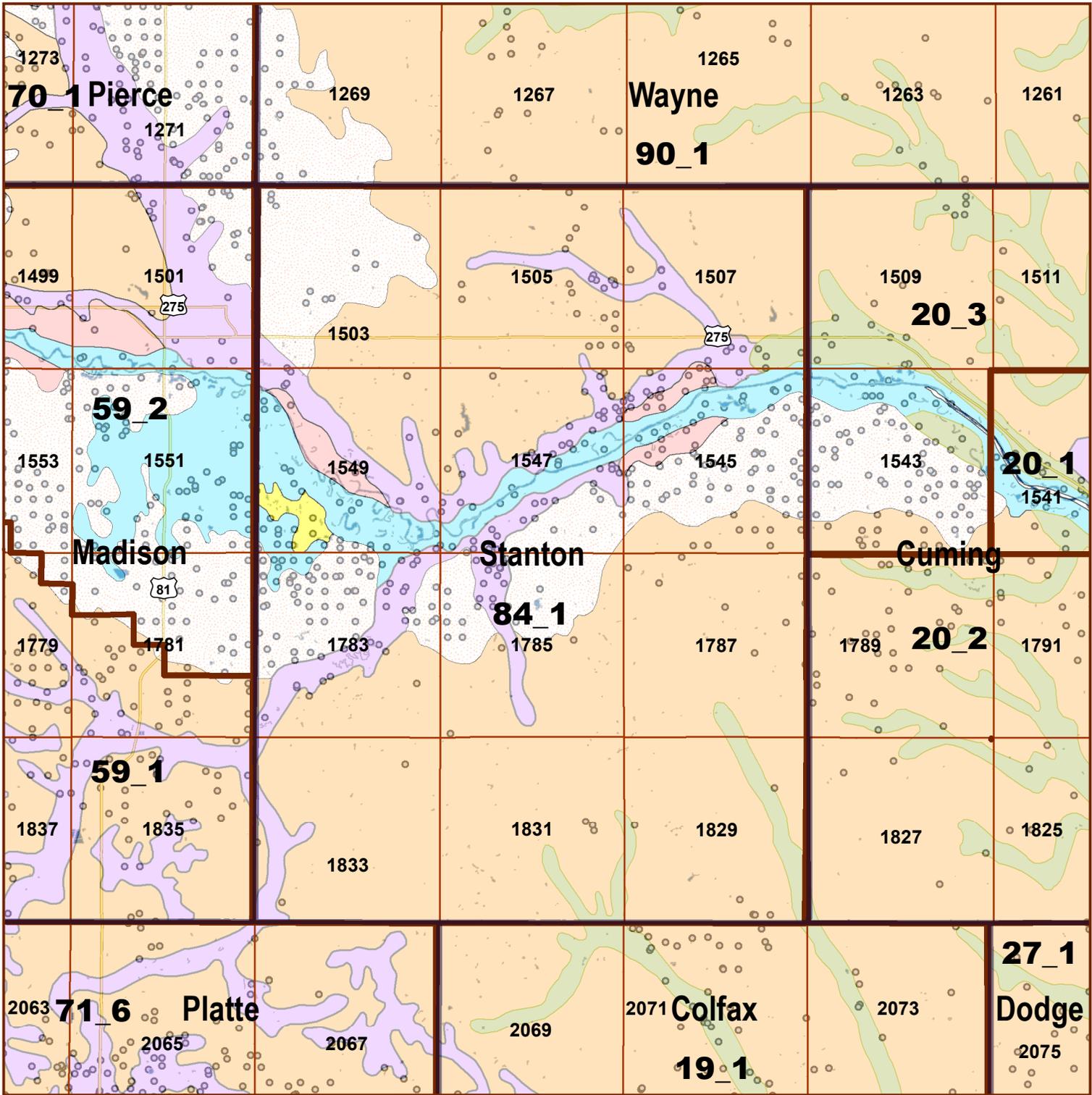
Printed : 04/05/2017

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 Value
<u>    Dry    </u>											
County	11	69.61	73.07	72.42	12.02	100.90	55.93	91.11	62.82 to 87.23	521,257	377,485
1	11	69.61	73.07	72.42	12.02	100.90	55.93	91.11	62.82 to 87.23	521,257	377,485
<u>    ALL    </u>											
10/01/2013 To 09/30/2016	31	69.28	70.44	68.36	13.91	103.04	49.64	106.63	62.44 to 76.06	680,169	464,963

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 Value
<u>    Irrigated    </u>											
County	2	65.95	65.95	67.70	11.37	97.42	58.45	73.44	N/A	777,179	526,183
1	2	65.95	65.95	67.70	11.37	97.42	58.45	73.44	N/A	777,179	526,183
<u>    Dry    </u>											
County	18	69.45	72.04	68.49	12.40	105.18	55.93	91.11	62.82 to 77.25	776,804	532,057
1	18	69.45	72.04	68.49	12.40	105.18	55.93	91.11	62.82 to 77.25	776,804	532,057
<u>    ALL    </u>											
10/01/2013 To 09/30/2016	31	69.28	70.44	68.36	13.91	103.04	49.64	106.63	62.44 to 76.06	680,169	464,963



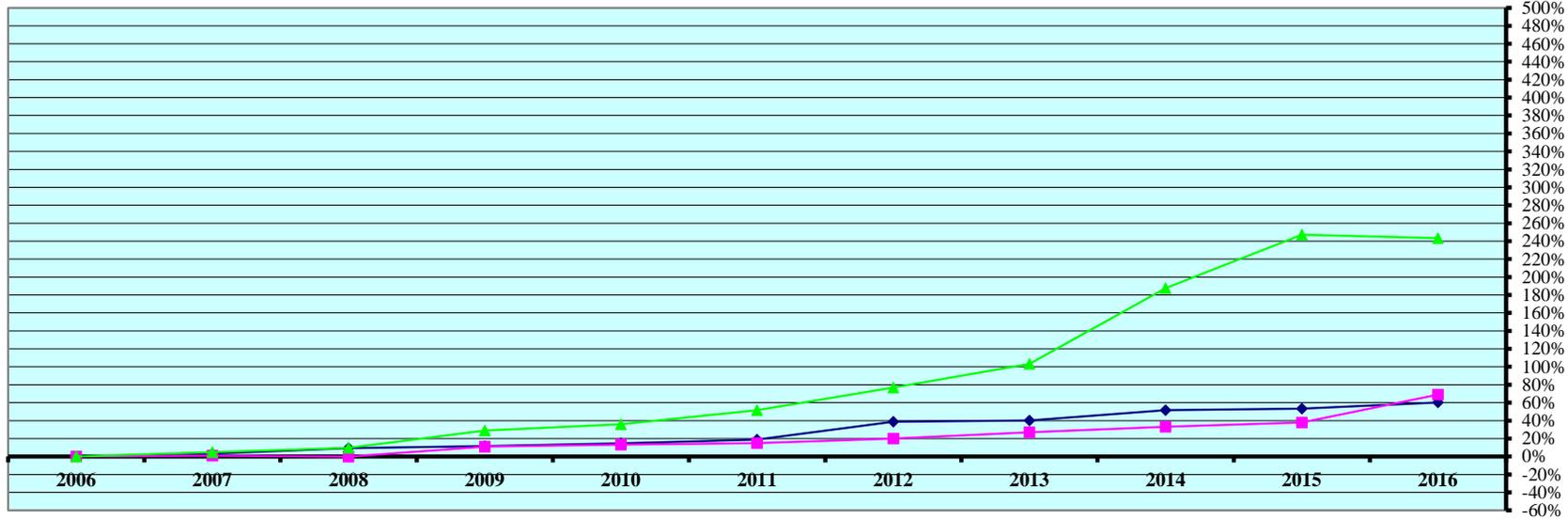
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Stanton County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	124,703,815	--	--	--	22,576,735	--	--	--	298,842,495	--	--	--
2007	128,482,805	3,778,990	3.03%	3.03%	22,793,535	216,800	0.96%	0.96%	313,359,495	14,517,000	4.86%	4.86%
2008	136,315,820	7,833,015	6.10%	9.31%	22,518,440	-275,095	-1.21%	-0.26%	327,449,090	14,089,595	4.50%	9.57%
2009	139,012,440	2,696,620	1.98%	11.47%	25,052,395	2,533,955	11.25%	10.97%	385,278,735	57,829,645	17.66%	28.92%
2010	142,918,765	3,906,325	2.81%	14.61%	25,573,760	521,365	2.08%	13.27%	405,870,550	20,591,815	5.34%	35.81%
2011	148,085,835	5,167,070	3.62%	18.75%	25,949,190	375,430	1.47%	14.94%	453,302,850	47,432,300	11.69%	51.69%
2012	172,938,195	24,852,360	16.78%	38.68%	27,054,215	1,105,025	4.26%	19.83%	528,517,590	75,214,740	16.59%	76.85%
2013	174,790,785	1,852,590	1.07%	40.16%	28,658,790	1,604,575	5.93%	26.94%	607,356,545	78,838,955	14.92%	103.24%
2014	189,115,745	14,324,960	8.20%	51.65%	30,028,335	1,369,545	4.78%	33.01%	859,110,420	251,753,875	41.45%	187.48%
2015	191,119,740	2,003,995	1.06%	53.26%	31,132,740	1,104,405	3.68%	37.90%	1,037,426,595	178,316,175	20.76%	247.15%
2016	199,786,610	8,666,870	4.53%	60.21%	38,153,275	7,020,535	22.55%	68.99%	1,026,443,315	-10,983,280	-1.06%	243.47%

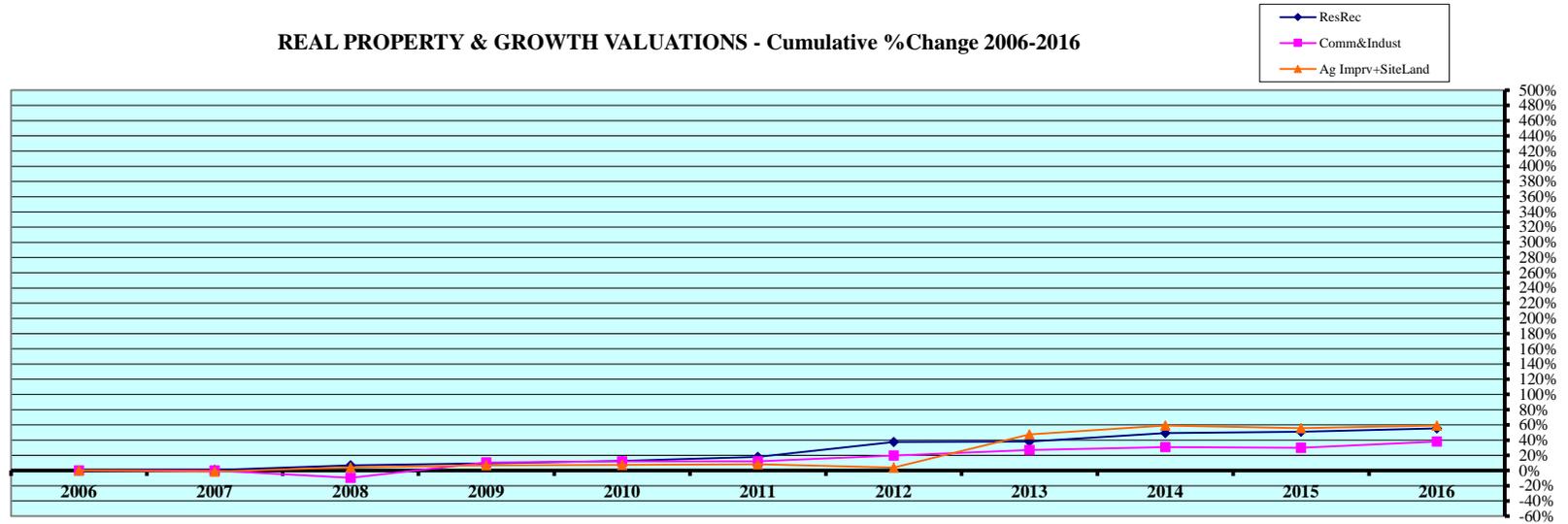
Rate Annual %chg: Residential & Recreational 4.83% Commercial & Industrial 5.39% Agricultural Land 13.13%

Cnty# 84  
 County STANTON

CHART 1 EXHIBIT 84B Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2006	124,703,815	3,260,360	2.61%	121,443,455	--	--	22,576,735	1,089,040	4.82%	21,487,695	--	--
2007	128,482,805	2,766,420	2.15%	125,716,385	0.81%	0.81%	22,793,535	169,235	0.74%	22,624,300	0.21%	0.21%
2008	136,315,820	3,034,505	2.23%	133,281,315	3.73%	6.88%	22,518,440	2,108,350	9.36%	20,410,090	-10.46%	-9.60%
2009	139,012,440	2,702,450	1.94%	136,309,990	0.00%	9.31%	25,052,395	90,450	0.36%	24,961,945	10.85%	10.56%
2010	142,918,765	2,572,345	1.80%	140,346,420	0.96%	12.54%	25,573,760	275,000	1.08%	25,298,760	0.98%	12.06%
2011	148,085,835	1,068,235	0.72%	147,017,600	2.87%	17.89%	25,949,190	666,505	2.57%	25,282,685	-1.14%	11.99%
2012	172,938,195	1,404,135	0.81%	171,534,060	15.83%	37.55%	27,054,215	25,080	0.09%	27,029,135	4.16%	19.72%
2013	174,790,785	2,625,110	1.50%	172,165,675	-0.45%	38.06%	28,658,790	0	0.00%	28,658,790	5.93%	26.94%
2014	189,115,745	2,927,805	1.55%	186,187,940	6.52%	49.30%	30,028,335	475,165	1.58%	29,553,170	3.12%	30.90%
2015	191,119,740	2,721,635	1.42%	188,398,105	-0.38%	51.08%	31,132,740	1,792,930	5.76%	29,339,810	-2.29%	29.96%
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	55.39%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	38.09%
Rate Ann%chg	<b>4.83%</b>				<b>3.13%</b>		<b>5.39%</b>			C & I w/o growth	<b>1.15%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2006	30,594,065	17,931,990	48,526,055	1,369,795	2.82%	--	--
2007	31,612,305	18,239,025	49,851,330	1,962,050	3.94%	-1.31%	-1.31%
2008	31,656,990	20,305,035	51,962,025	1,392,895	2.68%	1.44%	4.21%
2009	32,440,250	20,999,190	53,439,440	1,621,930	3.04%	-0.28%	6.78%
2010	32,214,430	20,848,155	53,062,585	950,440	1.79%	-2.48%	7.39%
2011	32,561,270	21,341,425	53,902,695	1,361,920	2.53%	-0.98%	8.27%
2012	31,591,450	21,573,235	53,164,685	2,816,000	5.30%	-6.59%	3.76%
2013	45,110,995	27,891,310	73,002,305	1,485,245	2.03%	34.52%	47.38%
2014	46,268,270	31,530,090	77,798,360	596,910	0.77%	5.75%	59.09%
2015	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	-2.86%	55.73%
2016	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	0.31%	59.22%
Rate Ann%chg	<b>4.45%</b>	<b>6.14%</b>	<b>5.10%</b>		Ag Imprv+Site w/o growth	<b>2.75%</b>	

(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.

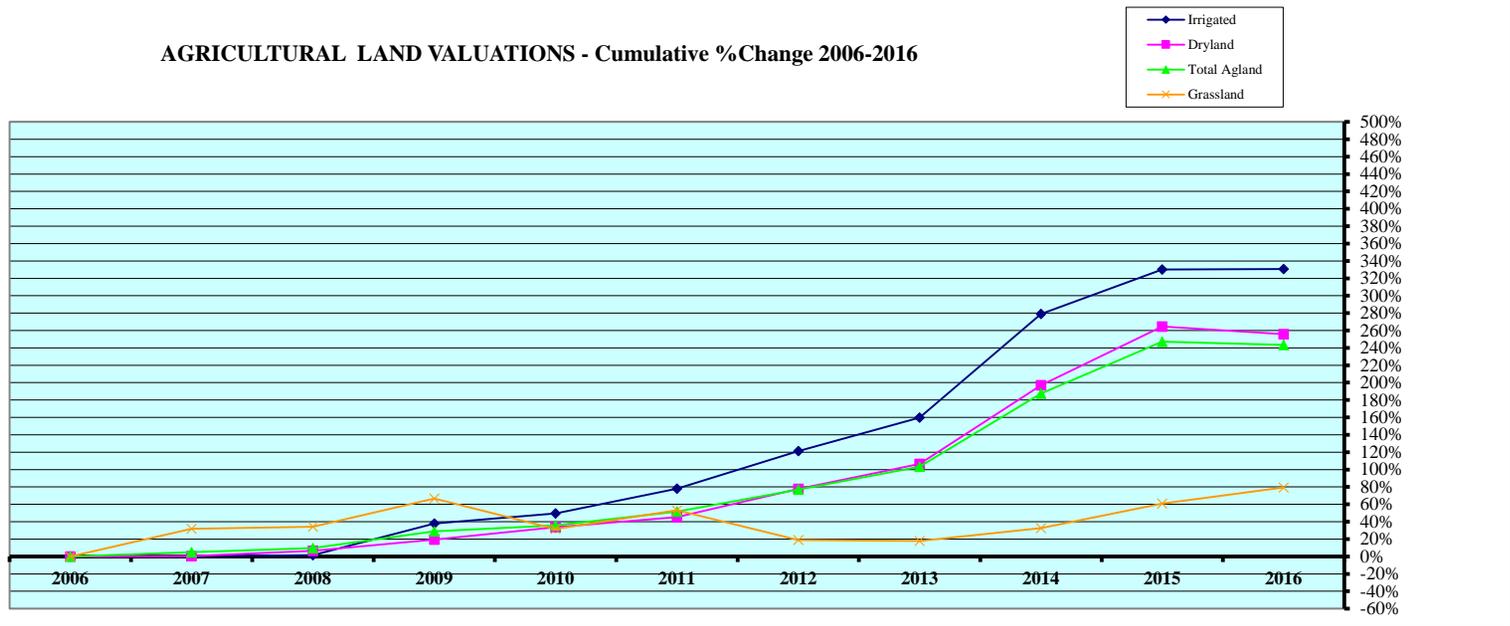
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

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

**CHART 2**

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	46,524,940	--	--	--	210,315,055	--	--	--	41,038,480	--	--	--
2007	46,580,510	55,570	0.12%	0.12%	211,334,245	1,019,190	0.48%	0.48%	54,162,970	13,124,490	31.98%	31.98%
2008	47,217,960	637,450	1.37%	1.49%	223,847,780	12,513,535	5.92%	6.43%	55,103,030	940,060	1.74%	34.27%
2009	64,177,490	16,959,530	35.92%	37.94%	251,299,925	27,452,145	12.26%	19.49%	68,417,460	13,314,430	24.16%	66.72%
2010	69,520,360	5,342,870	8.33%	49.43%	280,981,890	29,681,965	11.81%	33.60%	53,993,250	-14,424,210	-21.08%	31.57%
2011	82,760,245	13,239,885	19.04%	77.88%	305,645,770	24,663,880	8.78%	45.33%	62,826,950	8,833,700	16.36%	53.09%
2012	102,929,495	20,169,250	24.37%	121.24%	373,854,815	68,209,045	22.32%	77.76%	48,753,315	-14,073,635	-22.40%	18.80%
2013	120,855,160	17,925,665	17.42%	159.76%	434,456,435	60,601,620	16.21%	106.57%	48,414,450	-338,865	-0.70%	17.97%
2014	176,302,385	55,447,225	45.88%	278.94%	624,617,245	190,160,810	43.77%	196.99%	54,479,205	6,064,755	12.53%	32.75%
2015	200,162,430	23,860,045	13.53%	330.23%	766,750,080	142,132,835	22.76%	264.57%	66,031,380	11,552,175	21.20%	60.90%
2016	200,390,195	227,765	0.11%	330.72%	748,125,410	-18,624,670	-2.43%	255.72%	73,628,750	7,597,370	11.51%	79.41%

Rate Ann.%chg: Irrigated **15.72%** Dryland **13.53%** Grassland **6.02%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	964,020	--	--	--	0	--	--	--	298,842,495	--	--	--
2007	1,281,770	317,750	32.96%	32.96%	0	0			313,359,495	14,517,000	4.86%	4.86%
2008	1,280,320	-1,450	-0.11%	32.81%	0	0			327,449,090	14,089,595	4.50%	9.57%
2009	1,383,860	103,540	8.09%	43.55%	0	0			385,278,735	57,829,645	17.66%	28.92%
2010	1,375,050	-8,810	-0.64%	42.64%	0	0			405,870,550	20,591,815	5.34%	35.81%
2011	2,069,885	694,835	50.53%	114.71%	0	0			453,302,850	47,432,300	11.69%	51.69%
2012	776,945	-1,292,940	-62.46%	-19.41%	2,203,020	2,203,020			528,517,590	75,214,740	16.59%	76.85%
2013	726,395	-50,550	-6.51%	-24.65%	2,904,105	701,085	31.82%		607,356,545	78,838,955	14.92%	103.24%
2014	759,340	32,945	4.54%	-21.23%	2,952,245	48,140	1.66%		859,110,420	251,753,875	41.45%	187.48%
2015	990,070	230,730	30.39%	2.70%	3,492,635	540,390	18.30%		1,037,426,595	178,316,175	20.76%	247.15%
2016	1,034,440	44,370	4.48%	7.30%	3,264,520	-228,115	-6.53%		1,026,443,315	-10,983,280	-1.06%	243.47%

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County **STANTON**

Rate Ann.%chg: Total Agric Land **13.13%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

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
2006	46,710,830	30,523	1,530			211,344,120	156,980	1,346			43,351,480	59,640	727		
2007	46,469,535	30,695	1,514	-1.07%	-1.07%	211,567,030	156,409	1,353	0.47%	0.47%	54,453,430	59,588	914	25.72%	25.72%
2008	47,228,290	31,299	1,509	-0.33%	-1.40%	223,939,815	156,056	1,435	6.09%	6.59%	55,168,610	58,951	936	2.41%	28.75%
2009	64,003,030	31,525	2,030	34.55%	32.67%	251,687,810	155,959	1,614	12.46%	19.87%	68,880,750	58,831	1,171	25.11%	61.08%
2010	68,689,195	31,860	2,156	6.19%	40.88%	281,358,730	155,450	1,810	12.16%	34.44%	54,205,995	58,236	931	-20.50%	28.05%
2011	82,826,285	32,378	2,558	18.65%	67.16%	306,265,920	155,309	1,972	8.95%	46.47%	62,599,070	57,717	1,085	16.52%	49.21%
2012	103,570,530	35,257	2,938	14.84%	91.96%	374,673,130	161,378	2,322	17.74%	72.45%	48,825,225	46,644	1,047	-3.49%	44.01%
2013	120,481,750	35,658	3,379	15.02%	120.79%	435,287,015	160,169	2,718	17.05%	101.86%	48,658,650	45,012	1,081	3.27%	48.72%
2014	175,683,895	35,910	4,892	44.79%	219.69%	625,951,115	159,833	3,916	44.10%	190.89%	54,418,385	44,767	1,216	12.45%	67.23%
2015	199,540,835	36,046	5,536	13.15%	261.74%	769,288,060	159,632	4,819	23.05%	257.95%	65,793,945	44,765	1,470	20.91%	102.20%
2016	200,662,780	36,275	5,532	-0.07%	261.47%	750,013,255	155,186	4,833	0.29%	258.98%	73,378,455	48,806	1,503	2.29%	106.84%

Rate Annual %chg Average Value/Acre: 13.71%

13.63%

7.54%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2006	953,900	12,712	75			0	0				302,360,330	259,855	1,164		
2007	1,269,175	13,148	97	28.63%	28.63%	0	0				313,759,170	259,841	1,208	3.78%	3.78%
2008	1,282,625	13,286	97	0.01%	28.65%	0	0				327,619,340	259,592	1,262	4.52%	8.46%
2009	1,336,075	13,360	100	3.59%	33.26%	0	0				385,907,665	259,675	1,486	17.75%	27.72%
2010	1,387,420	13,874	100	0.00%	33.26%	0	0				405,641,340	259,419	1,564	5.22%	34.38%
2011	2,065,555	13,769	150	50.01%	99.91%	0	0				453,756,830	259,174	1,751	11.97%	50.47%
2012	740,065	4,931	150	0.04%	99.99%	2,186,585	8,375	261			529,995,535	256,585	2,066	17.98%	77.52%
2013	765,510	5,101	150	-0.01%	99.97%	2,876,405	10,291	280	7.05%		608,069,330	256,230	2,373	14.89%	103.95%
2014	739,150	4,926	150	0.00%	99.98%	2,872,155	10,276	280	0.00%		859,664,700	255,711	3,362	41.66%	188.93%
2015	969,715	5,103	190	26.62%	153.21%	3,500,985	10,156	345	23.33%		1,039,093,540	255,702	4,064	20.88%	249.24%
2016	1,035,890	5,452	190	0.00%	153.21%	3,473,075	10,085	344	-0.10%		1,028,563,455	255,804	4,021	-1.05%	245.57%

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**STANTON**

Rate Annual %chg Average Value/Acre: 13.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
6,129	STANTON	159,519,778	67,908,446	4,919,970	199,786,610	20,481,355	17,671,920	0	1,026,443,315	47,276,520	32,544,680	0	1,576,552,594
cnty sectorvalue % of total value:		10.12%	4.31%	0.31%	12.67%	1.30%	1.12%		65.11%	3.00%	2.06%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
352	PILGER	937,641	247,012	84,587	6,648,880	6,459,645	0	0	0	0	0	0	14,377,765
5.74%	%sector of county sector	0.59%	0.36%	1.72%	3.33%	31.54%							0.91%
	%sector of municipality	6.52%	1.72%	0.59%	46.24%	44.93%							100.00%
1,577	STANTON	672,153	1,452,226	167,331	41,404,275	5,972,705	0	0	230,795	0	0	0	49,899,485
25.73%	%sector of county sector	0.42%	2.14%	3.40%	20.72%	29.16%			0.02%				3.17%
	%sector of municipality	1.35%	2.91%	0.34%	62.98%	11.97%			0.46%				100.00%
1,929	Total Municipalities	1,609,794	1,699,238	251,918	48,053,155	12,432,350	0	0	230,795	0	0	0	64,277,250
31.47%	%all municip.sect of cnty	1.01%	2.50%	5.12%	24.05%	60.70%			0.02%				4.08%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
84	STANTON

CHART 5

EXHIBIT

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Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,584</b>	<b>Value : 1,382,935,110</b>	<b>Growth 12,657,950</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	161	561,305	37	446,190	92	1,618,470	290	2,625,965	
<b>02. Res Improve Land</b>	687	3,955,805	629	9,004,595	484	15,765,775	1,800	28,726,175	
<b>03. Res Improvements</b>	718	53,222,480	712	67,936,795	489	74,520,535	1,919	195,679,810	
<b>04. Res Total</b>	879	57,739,590	749	77,387,580	581	91,904,780	2,209	227,031,950	2,847,300
<b>% of Res Total</b>	39.79	25.43	33.91	34.09	26.30	40.48	39.56	16.42	22.49
<b>05. Com UnImp Land</b>	23	56,005	2	32,530	5	190,915	30	279,450	
<b>06. Com Improve Land</b>	102	617,280	13	214,945	19	879,935	134	1,712,160	
<b>07. Com Improvements</b>	102	16,056,770	13	2,275,870	25	4,543,800	140	22,876,440	
<b>08. Com Total</b>	125	16,730,055	15	2,523,345	30	5,614,650	170	24,868,050	4,057,550
<b>% of Com Total</b>	73.53	67.28	8.82	10.15	17.65	22.58	3.04	1.80	32.06
<b>09. Ind UnImp Land</b>	0	0	0	0	3	146,300	3	146,300	
<b>10. Ind Improve Land</b>	0	0	0	0	7	706,890	7	706,890	
<b>11. Ind Improvements</b>	0	0	0	0	8	21,152,190	8	21,152,190	
<b>12. Ind Total</b>	0	0	0	0	11	22,005,380	11	22,005,380	3,921,155
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.20	1.59	30.98
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	879	57,739,590	749	77,387,580	581	91,904,780	2,209	227,031,950	2,847,300
<b>% of Res &amp; Rec Total</b>	39.79	25.43	33.91	34.09	26.30	40.48	39.56	16.42	22.49
<b>Com &amp; Ind Total</b>	125	16,730,055	15	2,523,345	41	27,620,030	181	46,873,430	7,978,705
<b>% of Com &amp; Ind Total</b>	69.06	35.69	8.29	5.38	22.65	58.92	3.24	3.39	63.03
<b>17. Taxable Total</b>	1,004	74,469,645	764	79,910,925	622	119,524,810	2,390	273,905,380	10,826,005
<b>% of Taxable Total</b>	42.01	27.19	31.97	29.17	26.03	43.64	42.80	19.81	85.53

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	105	23	199	327

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,180	0	0	2,437	772,511,465	2,438	772,526,645
28. Ag-Improved Land	0	0	0	0	694	269,257,905	694	269,257,905
29. Ag Improvements	0	0	0	0	756	67,245,180	756	67,245,180
30. Ag Total							3,194	1,109,029,730

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	29	28.87	288,700	29	28.87	288,700	
32. HomeSite Improv Land	474	490.91	4,909,100	474	490.91	4,909,100	
33. HomeSite Improvements	491	0.00	42,535,410	491	0.00	42,535,410	1,141,015
34. HomeSite Total				<b>520</b>	<b>519.78</b>	<b>47,733,210</b>	
35. FarmSite UnImp Land	116	376.45	984,785	116	376.45	984,785	
36. FarmSite Improv Land	575	2,655.11	7,416,180	575	2,655.11	7,416,180	
37. FarmSite Improvements	694	0.00	24,709,770	694	0.00	24,709,770	690,930
38. FarmSite Total				<b>810</b>	<b>3,031.56</b>	<b>33,110,735</b>	
39. Road & Ditches	2,462	4,795.09	0	2,462	4,795.09	0	
40. Other- Non Ag Use	6	350.03	210,025	6	350.03	210,025	
41. Total Section VI				<b>1,330</b>	<b>8,696.46</b>	<b>81,053,970</b>	<b>1,831,945</b>

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	2,235,000	27	2,201.44	2,235,000

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,343.32	9.22%	20,059,910	10.00%	6,000.00
46. 1A	3,156.35	8.70%	18,938,100	9.44%	6,000.00
47. 2A1	6,206.68	17.11%	37,240,070	18.56%	6,000.00
48. 2A	4,307.26	11.87%	25,757,430	12.84%	5,980.00
49. 3A1	6,752.16	18.61%	37,204,425	18.54%	5,510.00
50. 3A	8,226.24	22.67%	42,940,980	21.40%	5,220.00
51. 4A1	3,644.05	10.04%	15,924,485	7.94%	4,370.00
52. 4A	645.15	1.78%	2,612,890	1.30%	4,050.05
<b>53. Total</b>	<b>36,281.21</b>	<b>100.00%</b>	<b>200,678,290</b>	<b>100.00%</b>	<b>5,531.19</b>
<b>Dry</b>					
54. 1D1	6,776.71	4.38%	37,271,895	4.99%	5,500.00
55. 1D	29,068.68	18.80%	159,877,740	21.39%	5,500.00
56. 2D1	13,100.89	8.47%	72,054,860	9.64%	5,500.00
57. 2D	4,479.76	2.90%	23,519,510	3.15%	5,250.17
58. 3D1	14,376.62	9.30%	64,774,195	8.67%	4,505.52
59. 3D	40,085.03	25.93%	182,780,765	24.45%	4,559.83
60. 4D1	43,841.04	28.36%	196,198,345	26.25%	4,475.22
61. 4D	2,880.07	1.86%	10,944,280	1.46%	3,800.00
<b>62. Total</b>	<b>154,608.80</b>	<b>100.00%</b>	<b>747,421,590</b>	<b>100.00%</b>	<b>4,834.28</b>
<b>Grass</b>					
63. 1G1	456.87	0.92%	959,405	1.27%	2,099.95
64. 1G	3,639.66	7.35%	7,552,375	9.98%	2,075.02
65. 2G1	5,221.39	10.55%	10,573,400	13.97%	2,025.02
66. 2G	2,103.89	4.25%	4,102,700	5.42%	1,950.05
67. 3G1	5,615.46	11.34%	8,684,460	11.48%	1,546.53
68. 3G	9,486.68	19.16%	12,812,235	16.93%	1,350.55
69. 4G1	14,656.82	29.60%	19,238,810	25.42%	1,312.62
70. 4G	8,327.61	16.82%	11,750,705	15.53%	1,411.05
<b>71. Total</b>	<b>49,508.38</b>	<b>100.00%</b>	<b>75,674,090</b>	<b>100.00%</b>	<b>1,528.51</b>
<b>Irrigated Total</b>					
	36,281.21	14.21%	200,678,290	19.52%	5,531.19
<b>Dry Total</b>					
	154,608.80	60.55%	747,421,590	72.71%	4,834.28
<b>Grass Total</b>					
	49,508.38	19.39%	75,674,090	7.36%	1,528.51
72. Waste	5,531.47	2.17%	1,051,210	0.10%	190.04
73. Other	9,407.98	3.68%	3,150,580	0.31%	334.88
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>255,337.84</b>	<b>100.00%</b>	<b>1,027,975,760</b>	<b>100.00%</b>	<b>4,025.94</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	36,281.21	200,678,290	36,281.21	200,678,290
<b>77. Dry Land</b>	2.76	15,180	0.00	0	154,606.04	747,406,410	154,608.80	747,421,590
<b>78. Grass</b>	0.00	0	0.00	0	49,508.38	75,674,090	49,508.38	75,674,090
<b>79. Waste</b>	0.00	0	0.00	0	5,531.47	1,051,210	5,531.47	1,051,210
<b>80. Other</b>	0.00	0	0.00	0	9,407.98	3,150,580	9,407.98	3,150,580
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>2.76</b>	<b>15,180</b>	<b>0.00</b>	<b>0</b>	<b>255,335.08</b>	<b>1,027,960,580</b>	<b>255,337.84</b>	<b>1,027,975,760</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	36,281.21	14.21%	200,678,290	19.52%	5,531.19
<b>Dry Land</b>	154,608.80	60.55%	747,421,590	72.71%	4,834.28
<b>Grass</b>	49,508.38	19.39%	75,674,090	7.36%	1,528.51
<b>Waste</b>	5,531.47	2.17%	1,051,210	0.10%	190.04
<b>Other</b>	9,407.98	3.68%	3,150,580	0.31%	334.88
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>255,337.84</b>	<b>100.00%</b>	<b>1,027,975,760</b>	<b>100.00%</b>	<b>4,025.94</b>

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	0	0	5	112,340	5	1,181,130	5	1,293,470	0
83.2 Pilger	83	229,635	127	452,930	127	7,026,875	210	7,709,440	153,420
83.3 Rural	123	2,031,665	544	16,892,605	632	86,446,040	755	105,370,310	2,302,905
83.4 Stanton	78	331,670	560	3,502,875	591	46,195,605	669	50,030,150	285,850
83.5 Wp	6	32,995	564	7,765,425	564	54,830,160	570	62,628,580	105,125
84 Residential Total	290	2,625,965	1,800	28,726,175	1,919	195,679,810	2,209	227,031,950	2,847,300

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</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	Pilger	16	15,075	13	111,610	13	9,881,530	29	10,008,215	3,546,180
85.2	Rural	8	337,215	29	1,681,465	36	26,846,790	44	28,865,470	3,921,155
85.3	Stanton	7	40,930	89	505,670	89	6,175,240	96	6,721,840	511,370
85.4	Wp	2	32,530	10	120,305	10	1,125,070	12	1,277,905	0
86	Commercial Total	33	425,750	141	2,419,050	148	44,028,630	181	46,873,430	7,978,705

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	300.55	0.68%	631,135	0.95%	2,099.93
88. 1G	3,013.72	6.79%	6,253,540	9.42%	2,075.02
89. 2G1	4,703.42	10.59%	9,524,500	14.35%	2,025.02
90. 2G	1,838.02	4.14%	3,584,245	5.40%	1,950.06
91. 3G1	4,879.19	10.99%	7,348,130	11.07%	1,506.01
92. 3G	8,454.23	19.04%	11,005,255	16.58%	1,301.75
93. 4G1	13,113.00	29.53%	16,629,760	25.06%	1,268.19
94. 4G	8,110.37	18.26%	11,383,560	17.15%	1,403.58
95. Total	44,412.50	100.00%	66,360,125	100.00%	1,494.18
<b>CRP</b>					
96. 1C1	156.32	3.07%	328,270	3.52%	2,099.99
97. 1C	625.94	12.28%	1,298,835	13.95%	2,075.02
98. 2C1	517.97	10.16%	1,048,900	11.26%	2,025.02
99. 2C	265.87	5.22%	518,455	5.57%	1,950.03
100. 3C1	736.27	14.45%	1,336,330	14.35%	1,815.00
101. 3C	1,032.45	20.26%	1,806,980	19.40%	1,750.19
102. 4C1	1,543.82	30.30%	2,609,050	28.01%	1,690.00
103. 4C	217.24	4.26%	367,145	3.94%	1,690.04
104. Total	5,095.88	100.00%	9,313,965	100.00%	1,827.74
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	44,412.50	89.71%	66,360,125	87.69%	1,494.18
CRP Total	5,095.88	10.29%	9,313,965	12.31%	1,827.74
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	49,508.38	100.00%	75,674,090	100.00%	1,528.51

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

84 Stanton

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	199,786,610	227,031,950	27,245,340	13.64%	2,847,300	12.21%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	47,276,520	47,733,210	456,690	0.97%	1,141,015	-1.45%
<b>04. Total Residential (sum lines 1-3)</b>	<b>247,063,130</b>	<b>274,765,160</b>	<b>27,702,030</b>	<b>11.21%</b>	<b>3,988,315</b>	<b>9.60%</b>
05. Commercial	20,481,355	24,868,050	4,386,695	21.42%	4,057,550	1.61%
06. Industrial	17,671,920	22,005,380	4,333,460	24.52%	3,921,155	2.33%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>38,153,275</b>	<b>46,873,430</b>	<b>8,720,155</b>	<b>22.86%</b>	<b>7,978,705</b>	<b>1.94%</b>
08. Ag-Farmsite Land, Outbuildings	32,334,660	33,110,735	776,075	2.40%	690,930	0.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	210,020	210,025	5	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>32,544,680</b>	<b>33,320,760</b>	<b>776,080</b>	<b>2.38%</b>	<b>690,930</b>	<b>0.26%</b>
12. Irrigated	200,390,195	200,678,290	288,095	0.14%		
13. Dryland	748,125,410	747,421,590	-703,820	-0.09%		
14. Grassland	73,628,750	75,674,090	2,045,340	2.78%		
15. Wasteland	1,034,440	1,051,210	16,770	1.62%		
16. Other Agland	3,264,520	3,150,580	-113,940	-3.49%		
<b>17. Total Agricultural Land</b>	<b>1,026,443,315</b>	<b>1,027,975,760</b>	<b>1,532,445</b>	<b>0.15%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,344,204,400</b>	<b>1,382,935,110</b>	<b>38,730,710</b>	<b>2.88%</b>	<b>12,657,950</b>	<b>1.94%</b>

## 2017 Assessment Survey for Stanton County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	2 Part Time
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$158,180.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$750.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$350.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$7,850.00
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$2,323.46

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Pilger and Stanton
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	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.
<b>2.</b>	
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be certified in Real Estate Appraisal.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No, values are calculated and recommended, then the final values implemented by the Assessor.

## 2017 Residential Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Office Staff																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Pilger - Has a middle school, located south of Hwy. 275 one mile on Hwy. 15, approximate population of 215 and most of the south end is in a flood plain</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Rural - Any parcel not near a village or the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Woodland Park - All of the properties located in the Subdivision located east of Norfolk on Hwy 35.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels	05	Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision	10	Pilger - Has a middle school, located south of Hwy. 275 one mile on Hwy. 15, approximate population of 215 and most of the south end is in a flood plain	15	Rural - Any parcel not near a village or the city of Norfolk	20	Stanton - County Seat. K-12 school system, located on Hwy. 24 and 57, approximately 10 miles from the city of Norfolk	25	Willers Cove - Lake properties south of the village of Pilger on Hwy. 15 and contains approximately 60 parcels	30	Woodland Park - All of the properties located in the Subdivision located east of Norfolk on Hwy 35.	AG	Agricultural homes and outbuildings
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AG	Agricultural homes and outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Correlation between cost and sales comparison																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Local market within valuation grouping																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Sales.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	N/A																		

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2007	2015	2008	2015-2016
05	2007	2015	2008	2015-2016
10	2007	2015	2008	2015-2016
15	2007	2015	2008	2015-2016
20	2007	2015	2008	2016
25	2012	2015	2012	2015
30	2007	2015	2008	2015-2016
AG	2007	2007	2008	2012

## 2017 Commercial Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Jeff Quist, William Kaiser, Wayne Kubert - Industrial			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Pilger, small village, minimal active businesses		
	05	Rural and Woodland Park, located east of Norfolk on Hwy. 35.		
	10	Stanton, county seat, one grocery store, restaurant, mini mart, minimal retail, banks, post office. The town is located approximately 10 miles from the City of Norfolk which has a large impact on the commercial properties in Stanton County.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Correlation between cost and market			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	No unique properties at this time.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Yes, local market.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Sales			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2015	2015	2015
	05	2015	2015	2015
	10	2015	2015	2015
				<u>Date of Last Inspection</u>
				2015-2016
				2015-2016
				2015-2016

## 2017 Agricultural Assessment Survey for Stanton County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Office Staff.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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;">2015-16</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.	2015-16
<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.	2015-16					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Annual study completed on sales.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Sales questionnaires are mailed to the buyers that include the question of the intended use of the properties. Also, we try to follow the sale bills in our local papers in which a comment may be made about an acre or two of prime hunting, etc. in order to promote the sale.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Continue to rely on the Northeast area counties with like properties to determine value.						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>7a.</b>	<b>How many special valuation applications are on file?</b>						
	None						
<b>7b.</b>							

**2016  
Plan of Assessment  
For  
Stanton County  
2017, 2018, 2019**

The Stanton County Assessor's office consists of four employees: the Assessor, Deputy Assessor and one full time Office Clerk as well as one shared office clerk. The Assessor and Deputy Assessor have maintained Assessor certificates since 1978. The Assessor and Deputy continue annually with required educational classes to accumulate the required minimum of 60 credit hours per 4 year term in order to keep their certification updated and current. The Assessor has completed twenty five hours of education through September, 2016, and the Deputy Assessor 0 hours through September, 2016. The 2015/2016 budget for the Assessor's Office was \$150,860.00. The appraisal portion of that amount is \$15,000.

Stanton County is located in Northeast Nebraska and is approximately 428 square miles in size. The county seat is Stanton, which is located twelve miles southeast of Norfolk, NE on Hwy 24. The county is bounded by Wayne County on the north, Cuming County on the east, Colfax and Platte Counties to the south and Madison County on the west. The population for the city of Stanton is roughly 1,627, with the county population around 6,130 residents. Real property for Stanton County includes 2,223 residential properties, 14 industrial properties, 184 commercial properties, 308 exempt properties and 3,168 agricultural properties and 27 Game and Parks properties.

Agricultural land consists of 255,803.98 taxable acres or approximately 92% of Stanton County of which 14.18 % is irrigated (36,275.35 acres), 60.67% is dryland (155,185.95 acres), 19.08% is grassland(48,806.01 acres), 2.13% is wasteland (5,451.76 acres) and 3.94% (10,084.91 acres) is identified as other use which includes shelterbelts, feedlots, etc..

Value in Stanton County which was reported as of March 19, 2016 for Real Estate was \$1,348,455,795.

There were approximately 127 building permit applications filed in 2015 for new construction or alteration in the county. Stanton County has countywide zoning and requires permits for all construction. We also receive building permits from the City of Norfolk for areas of our county that are within the jurisdiction of Madison County and also from the Village of Pilger which includes the town of Pilger located in our county. The Assessor and her staff use the permits and information sheets to locate new construction or changes to the properties. New improvements are physically inspected, recorded and added to the tax rolls annually. Data is collected by the Assessor's office on the agricultural and residential improvements. Data collection, review and pricing on commercial properties is the responsibility of our commercial appraiser, Jeff Quist. Industrial property (specifically Nucor Steel) data collection, review and pricing is completed by Wayne Kubert.

The Deputy Assessor processes and files all Form 521 Real Estate transfer statements. Sales are verified and coded for usability in the annual sales study. The Assessor reviews each sales roster and makes any needed corrections, monitoring all property classes for accuracy and completeness. It is the responsibility of this office to ensure that the sales used accurately represent arm's length transactions and true market within the county. The processing of the 521's includes updating property record cards and computer records. In past years the greatest percentage of sales verification were completed by way of phone calls to the new owners of record, as well as physical inspection on some of them. While the rate of completing these surveys is not 100%, and had been proven to be an effective way to establish accuracy of our sale we also mail sales surveys to all new owners of property . All agland sales are analyzed by subclass. This includes information from the soil survey and current FSA maps, if they have been provided by some of the owners. Once data is collected and analyzed for each sale, we complete a ratio study and then begin the process of adjusting the values to be used for the new year. Values are then updated in the sales files used in the current market study. For the agland sales we strive to fairly and equitably value the land to meet the required range of value between 69-75% of market. The average level of value in Stanton County on agricultural land is currently at 70% of market.

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

Agricultural land was adjusted this year after the sales study for 2016 (which included sales from 10/01/2012 thru 09/30/2015) indicated a need for a minimal increase on a portion of the grassland classes. All other classes as well as home site and farm building site values remain unchanged for the year.

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

In the fall of 2015 through early 2016, our commercial appraisers completed physical reviews and inspections of all commercial properties within the county. Updated pricing was completed with the final values set after market studies and reviews of commercial sales with like counties/properties due to the low number of sales in our county.

The level of value for residential properties is 94% . The use of phone surveys as well as physical reviews helped in verifying our residential sales. We will continue the sales and ratio studies and make the necessary changes to achieve fair and equitable values on these properties.

Stanton County processed 656 personal property schedules filed for 2016. This included commercial/business and agricultural filings. Our office also processed 214 Homestead Exemption Applications and 29 Permissive Exemption Applications.

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

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

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

There are several annual reports and filings that we also complete in the office. These include: the Real Estate Abstract, Assessor Survey, Sales information including rosters and assessed value updates, Certification of value to political subdivisions, school district taxable value report, Homestead Exemption tax loss report, certificate of taxes levied report, report of values, tax list correction, generate annual tax rolls (personal and real estate), valuation change notices, review certification of centrally assessed values, establish assessment records for each,

provide tax billing for tax list, establish tax districts and tax rates, and manage boundary changes necessary for correct assessment and tax information, input/review tax rates used for billing process, prepare and certify tax lists to County Treasurer for Real Property, Personal Property and Centrally Assessed Property, attend monthly Board of Equalization meetings and all Board of Equalization meetings during protest period, of which our office assembles and provides information for each property involved in the protest hearing to each board member, prepare information and attend taxpayer hearings for TERC to defend county valuation, attend TERC statewide equalization hearings to defend values, and/or implement orders of the TERC, attend monthly meetings of the Northeast Assessor's Association, as well as workshops and educational classes to obtain required hours of continuing education to maintain assessor's certification.

#### **Assessment Actions Planned for the year 2017:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties reported by permits
- Review, inspect and update all mobile homes within the county
- Review properties located outside the cities in the county, including suburban properties and rural acreages, making updates as deemed necessary. Questionnaires will be mailed to each of these property owners to aid in this process. This is part of our 6 year assessment plan
- Continue to locate additional personal property within our county to be added to the tax rolls
- Complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- Continue review of agricultural land with the aid of updated FSA maps, GIS flights, Google
- review City of Stanton due to the hailstorm in 2014 that affected properties here, several updates have been made throughout 2015 and 2016 (also part of the six year plan)

#### **Assessment Actions Planned for the year 2018:**

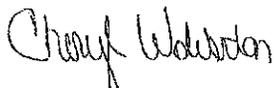
- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls.
- Review the Village of Pilger and Woodland Park areas as part of the 6 year assessment plan
- Continue to locate additional personal property within our county to be added to the tax rolls
- Complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.
- Review agricultural parcels, looking for updates on land use or additional homes or buildings not reported through building permits(aerial photos, Google and GIS flights, FSA maps) are all very helpful in tracking these when reviewing and comparing from year to year

**Assessment Actions Planned for the year 2019:**

- Add, inspect and gather information on new improvements, additions or alterations of all residential, commercial and agricultural properties to be added to the tax rolls
- review all farm homes and outbuildings
- Review agricultural residences, agricultural buildings throughout the county
- continue to locate additional personal property within our county to be added to the tax rolls
- Complete all duties of this office as regulated by the State of Nebraska and the Nebraska Department of Revenue Property Assessment Division.

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

Respectfully submitted,



Cheryl Wolverton  
Stanton County Assessor