

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

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

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Antelope County

---

### Residential Real Property - Current

Number of Sales	156	Median	93.98
Total Sales Price	\$9,001,874	Mean	106.74
Total Adj. Sales Price	\$9,002,374	Wgt. Mean	92.24
Total Assessed Value	\$8,303,865	Average Assessed Value of the Base	\$56,833
Avg. Adj. Sales Price	\$57,708	Avg. Assessed Value	\$53,230

### Confidence Interval - Current

95% Median C.I	91.62 to 100.63
95% Wgt. Mean C.I	88.35 to 96.13
95% Mean C.I	92.98 to 120.50
% of Value of the Class of all Real Property Value in the	6.18
% of Records Sold in the Study Period	5.87
% of Value Sold in the Study Period	5.50

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	148	94	93.82
2013	141	95	95.10
2012	124	97	96.60
2011	136	97	97

## 2015 Commission Summary for Antelope County

### Commercial Real Property - Current

Number of Sales	26	Median	78.25
Total Sales Price	\$2,743,281	Mean	90.52
Total Adj. Sales Price	\$2,743,281	Wgt. Mean	59.00
Total Assessed Value	\$1,618,520	Average Assessed Value of the Base	\$216,545
Avg. Adj. Sales Price	\$105,511	Avg. Assessed Value	\$62,251

### Confidence Interval - Current

95% Median C.I	65.33 to 97.82
95% Wgt. Mean C.I	39.69 to 78.30
95% Mean C.I	62.81 to 118.23
% of Value of the Class of all Real Property Value in the County	4.99
% of Records Sold in the Study Period	4.63
% of Value Sold in the Study Period	1.33

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	24	100	89.67
2013	22		84.78
2012	16		94.39
2011	19		97



## 2015 Opinions of the Property Tax Administrator for Antelope County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<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>71</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, 2015.




---

Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Antelope County**

For assessment year 2015 the newly elected assessor has updated the Marshall & Swift costing from 2009 to 2011 for all improvements in each valuation grouping with the exception of the rural improvements. Based on the sales study valuation grouping 10 which is Oakdale had the economic depreciation lowered to 5%. Valuation grouping 30 being Clearwater the economic deprecation was increased to 35% from the sales study performed. The rural residential properties which is valuation grouping 35 the first acre land valued was increased to \$15,000 from \$9,000.

Valuation grouping 01 now consists of the towns of Neligh and Elgin for 2015. These two towns were combined for measurement purposes as they are very similar towns and the market seems to be very similar.

The new assessor did as much pick up work and sales review as she could and placed on the 2015 assessment roll.

The new assessor is currently planning out her 3 year plan. She is also looking into which valuation groupings need to be reviewed and inspected first in order to continue the 6 year review and inspection requirement.

## 2015 Residential Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Staff																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural - All rural residential property outside the village limits</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Royal - Located in Northwestern portion of the county, small village with bar and body shop, located on Hwy 20.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.	5	Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.	10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.	20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.	35	Rural - All rural residential property outside the village limits	40	Royal - Located in Northwestern portion of the county, small village with bar and body shop, located on Hwy 20.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county. Main Hwy. through Neligh is Hwy. 275. Also includes Elgin - medium sized community, public and private school, active businesses, located on HWY 14. These two assessor locations are being combined together as the residential market is very comparable.																		
5	Tilden - half of town is in Antelope and half is in Madison County, medical clinic, active businesses. Main Hwy. through Tilden is Hwy. 275.																		
10	Oakdale - Located in eastern portion of the county, few business operating. Main Hwy. through Oakdale is also Hwy. 275.																		
20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of Hwy. 20.																		
25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.																		
30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.																		
35	Rural - All rural residential property outside the village limits																		
40	Royal - Located in Northwestern portion of the county, small village with bar and body shop, located on Hwy 20.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Cost and Market																		
<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>																		
	The county uses the depreciation tables provided by their CAMA vendor for all valuation groupings with exception to the rural residential which has it's own schedule.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Towns and villages use the same depreciation table, rural residential uses a separate depreciation table.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Sale price, square foot and feet per units.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		

All lots are treated the same, currently there is no difference.

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>
1	2010	2011	2013	2010
5	2010	2011	2013	2010
10	2010	2011	2013	2010
20	2010	2011	2013	2010
25	2010	2011	2013	2010
30	2010	2011	2013	2011
35	2010	2009	2013	2010
40	2010	2011	2013	2010

# 2015 Residential Correlation Section for Antelope County

---

## County Overview

The population in Antelope County is approximately 6,456 residents. The town of Neligh located on Highway 275 and the county seat has a population of 1,542 residents. There is a public school in Neligh. Elgin with a population of 639 has a public school and private school system. The village of Oakdale has a population of 306. The villages of Clearwater (population 401), Orchard (population 362) and Royal (population 61) are part of the unified school district which also includes the village of Verdigre. The town of Tilden is located on the eastern edge of the County with a population of 951. Half of Tilden is located in Antelope County with the other half located in Madison County.

## Description of Analysis

All residential improvements in all valuation groupings with exception to the rural improvements were updated with Marshall & Swift costing. The economic depreciation was adjusted in Oakdale and Clearwater based on a sales study performed. For 2015 valuation grouping 01 now consists of the towns of Neligh and Elgin. These towns were combined as they have very similar characteristics. The rural residential properties first acre value was increased to \$15,000.

There are 156 qualified sales in the residential sample. Eight valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Antelope County. Both the median and weighted mean measures of central tendency fall into the acceptable range. The price related differential may indicate regressive assessments in some of the higher value properties.

The newly elected assessor is currently planning out her 3 year plan. She is also looking into which valuation groupings need to be reviewed and inspected first in order to continue the 6 year review and inspection requirement.

## Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales. The new assessor is in the process of developing a sales questionnaire that will be mailed to buyers and sellers for all transactions that will help with the verification of sales.

## Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Antelope County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

## **2015 Residential Correlation Section for Antelope County**

---

### **Level of Value**

Based on all available information, the level of value of the residential property in Antelope County is 94%.



## **2015 Commercial Assessment Actions for Antelope County**

The new assessor did as much pick up work and sales review as she could and placed on the 2015 assessment roll.

## 2015 Commercial Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Staff	
<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>
	1	Neligh - County seat, hospital, school, active businesses, largest populated town in the county.
	5	Tilden - Borders Madison County, small community hospital, medical clinic, active businesses. Main HWY through Tilden is HWY 275.
	10	Oakdale - Located in eastern portion of the county, few businesses operating. Main HWY through Oakdale is also HWY 275.
	15	Elgin - Southern part of the county, public and private school, active businesses. Located on HWY 14.
	20	Brunswick - Small village, minimal businesses, major source of employment is a grain facility. Located south of HWY 20.
	25	Orchard - Located in the northwestern side of the county, post office, school, and grocery store. Located northwesterly of Neligh on Hwy. 20.
	30	Clearwater - Located in the western side of the county, post office, school and grocery store. Located on Hwy. 275.
	35	Rural - All rural commercial property outside of the village limits.
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Sales approach and cost approach as needed to verify value.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Inspection of property, look for comparable sales inside county and in other near counties, the cost approach can be used if non comparable sales are found.	
<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>	
	CAMA vendor tables are used.	
<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 comparison	

7.	<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>
	1	2010	06/09	2013	2010
	5	2010	06/09	2013	2010
	10	2010	06/09	2013	2010
	15	2010	06/09	2013	2014
	20	2010	06/09	2013	2010
	25	2010	06/09	2013	2010
	30	2010	06/09	2013	2011
	35	2010	06/09	2013	2010

# 2015 Commercial Correlation Section for Antelope County

---

## County Overview

Antelope County is located in north central Nebraska. Neligh being the largest in population (1,542 residents) and has a hospital, grocery store, retail trade, auto dealer and several other active businesses. Elgin has a population of 639 residents, and active businesses. Tilden which is located mostly in Madison County has a population of 951 people and also offers similar commercial services as Neligh. Oakdale has a population base of 306 and Royal has a population base of 61. The villages of Oakdale and Royal are very limited on the commercial services.

## Description of Analysis

Commercial parcels are valued utilizing eight valuation groupings that closely follow the assessor location or towns in the county. There are 13 occupancy codes represented in the sales file. Valuation Grouping 01 (Neligh) being the hub of the commercial activity would understandably carry the most weight in developing a reliable sample. However, with only nine sales this sample is unreliable and will not be used in determining a level of value.

The commercial parcels in Antelope County are represented by 60 different occupancy codes. As stated above 13 occupancy codes are represented within the statistical profile, leaving 47 occupancy codes having no representation in the statistical analysis.

The newly elected assessor is currently planning out her 3 year plan. She is also looking into which valuation groupings need to be reviewed and inspected first in order to continue the 6 year review and inspection requirement.

## Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales. The new assessor is in the process of developing a sales questionnaire that will be mailed to buyers and sellers for all transactions that will help with the verification of sales.

## Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Antelope County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **2015 Commercial Correlation Section for Antelope County**

---

### **Level of Value**

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2015 Agricultural Assessment Actions for Antelope County**

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred during the current study period. The review and analysis is used to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. From the analysis it was determined all land classes would be increased for 2015.

In the past, Antelope County has consisted of 5 market areas. In 2010, these were consolidated into 3 market areas based on soil type, and geographical characteristics. For 2015, 3 market areas continued, however a need was determined to revisit the possibility of combining into only 2 market areas for 2016.

The first acre home site was increased to \$15,000.

Annually, the county conducts pick-up of new construction of agricultural improvements and updates any known land use changes in a timely manner.

## 2015 Agricultural Assessment Survey for Antelope County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	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: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; 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>This market area generally includes lands in the county located north of the Elkhorn River. The northern portion is characterized by moderately to steeply sloping soils. The middle portion has deep, nearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area includes the southwesterly portion of Antelope County. This area is typical "sand hills" with excessively drained sandy soils which may not be suitable for irrigation where slopes do not allow. Water availability is limited. Water and wind erosion may occur. This area includes irrigation and pasture, sandy.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area includes the southeasterly portion of the county. Deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils, hilly-rolling hills, and good crop production area.</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area generally includes lands in the county located north of the Elkhorn River. The northern portion is characterized by moderately to steeply sloping soils. The middle portion has deep, nearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.	2011	2	This market area includes the southwesterly portion of Antelope County. This area is typical "sand hills" with excessively drained sandy soils which may not be suitable for irrigation where slopes do not allow. Water availability is limited. Water and wind erosion may occur. This area includes irrigation and pasture, sandy.	2011	3	This market area includes the southeasterly portion of the county. Deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils, hilly-rolling hills, and good crop production area.	2011
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	This market area generally includes lands in the county located north of the Elkhorn River. The northern portion is characterized by moderately to steeply sloping soils. The middle portion has deep, nearly level to strongly sloping, sandy and silty soils on the uplands. This area includes center pivot irrigation development where soils, topography and water table allow irrigated farming.	2011												
2	This market area includes the southwesterly portion of Antelope County. This area is typical "sand hills" with excessively drained sandy soils which may not be suitable for irrigation where slopes do not allow. Water availability is limited. Water and wind erosion may occur. This area includes irrigation and pasture, sandy.	2011												
3	This market area includes the southeasterly portion of the county. Deep, gently sloping to steep, silty soils on loess uplands. These are well drained soils with high suitability for irrigation, as water availability is present throughout the area. This area has heavier soils, hilly-rolling hills, and good crop production area.	2011												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Geological characteristics and soil capabilities													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Improved ag parcels with less than 30 acres are flagged as possible rural residential. To determine this, we look at actual land use and ownership of surrounding land. If the land is being used for actual agricultural purposes, it is coded as such. If a rural residential home is surrounded by agricultural land owned by the same party, it is considered agricultural. To determine recreational land we research by contacting the owner and by visual inspection to determine if any agricultural use is detected.													
<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>													
	All cropland is valued as grass, all of the parcel is valued at 100% of agricultural land.													
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>													
	No.													

## Antelope County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Antelope	1	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	5,140
Antelope	2	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	4,894
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	4,328
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391
Boone	2	2,443	4,500	4,463	4,592	4,453	4,043	4,012	3,717	4,128
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	3,260
Knox	2	3,300	3,188	3,067	2,858	2,718	2,615	2,359	2,250	2,829
Holt	3	n/a	2,400	2,200	2,200	2,100	2,100	1,970	1,970	2,037
Antelope	3	6,800	6,575	6,135	6,090	5,800	5,800	5,400	5,400	6,159
Boone	1	5,995	5,993	5,847	5,806	5,646	5,649	5,250	5,155	5,691
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	5,825

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Antelope	1	3,360	3,240	3,240	3,240	3,150	3,150	1,860	1,530	3,095
Antelope	2	2,325	2,285	2,100	2,100	2,025	1,985	1,650	1,530	2,008
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	1,660
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521
Boone	2	2,105	2,101	1,445	1,618	1,360	1,386	1,168	1,126	1,401
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	1,354
Knox	2	2,185	2,124	1,795	1,625	1,585	1,560	1,540	1,530	1,761
Holt	3	n/a	1,788	1,700	1,697	1,599	1,600	1,500	1,500	1,583
Antelope	3	5,375	5,065	5,065	5,065	4,800	4,800	4,080	3,432	4,768
Boone	1	5,185	5,181	4,913	4,871	4,791	4,805	4,457	4,463	4,836
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	5,475

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Antelope	1	1,241	1,264	1,246	1,312	1,266	1,286	1,196	1,065	1,210
Antelope	2	976	1,052	1,046	1,098	1,039	1,055	1,032	1,019	1,033
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	1,106
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617
Boone	2	845	911	847	754	771	753	740	753	753
Wheeler	1	1,250	1,180	1,110	1,045	1,005	930	878	780	839
Knox	2	1,054	1,052	992	1,030	1,013	1,013	1,031	1,034	1,031
Holt	3	1,400	1,400	1,303	1,274	1,138	1,174	1,093	975	1,084
Antelope	3	1,340	1,425	1,373	1,444	1,481	1,283	1,411	1,249	1,322
Boone	1	1,485	1,632	1,364	1,338	1,482	1,489	1,291	1,283	1,392
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	1,793

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Antelope County

---

## County Overview

Antelope County is a rural area with seven towns in the county. The land use make up is comprised of 58% irrigated 15% dry land; and 25% grassland. The majority of the irrigated land is center pivot irrigated. Antelope County currently has three market areas defined. Market Area 1 is the northerly portion of the county located north of the Elkhorn River, considered sand hills. This market area includes about half of the county. Market Area 2 is the southwesterly portion of the county, which are also sand hills type land located south of the Elkhorn River. These two areas are geographically similar, however have been separated now for sometime by the previous three assessors. Market Area 3 is located in the southeast portion of the county. This area has heavier, silty type soils with extensive center pivot irrigation. This is the most productive area of the county.

The Elkhorn River flows northwest to southeast through the central portion of the county. Antelope County is located in the Upper Elkhorn Natural Resource District (UENRD). The UENRD initiated certification of irrigated acres in the spring of 2012. Information on the UENRD website states that final acre certification will be based on County Assessor and/or FSA records.

## Description of Analysis

In analyzing the agricultural sales within Antelope County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from comparable areas surrounding Antelope County with similar soils and physical characteristics. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling for Antelope County. A total of 114 sales were used in the analysis and the sales were proportionately distributed and representative of the land uses that exist within the county.

The newly elected assessor has recognized that market areas one and two appear to be geographically similar. The 2015 irrigated values are identical in areas one and two, which represent the majority of the agricultural land. Adjustments were made to bring dry and grass values closer together; the assessor will be monitoring the market for the next year before determining whether to combine the market areas.

Assessment actions taken by the Antelope County assessor include adjustments to all property classes. Overall irrigated values amounted to an increase of 15%, dry land increased 14% and grass amounted to an increase of 16%. The statistics are generally within the acceptable range.

## Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor comments as to the reason for exclusion of the sale from the qualified sales. Measurement is done utilizing all available information; there is no evidence of excessive trimming in the file.

## **2015 Agricultural Correlation Section for Antelope County**

---

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

The calculated statistics indicate that an acceptable level of value has been attained for the agricultural class of property. A comparison of agricultural values in Antelope County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Antelope County is 71% of market value for the agricultural land class.



**02 Antelope  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 156  
 Total Sales Price : 9,001,874  
 Total Adj. Sales Price : 9,002,374  
 Total Assessed Value : 8,303,865  
 Avg. Adj. Sales Price : 57,708  
 Avg. Assessed Value : 53,230

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 107  
 COD : 31.02  
 PRD : 115.72

COV : 82.13  
 STD : 87.67  
 Avg. Abs. Dev : 29.15  
 MAX Sales Ratio : 1105.18  
 MIN Sales Ratio : 19.91

95% Median C.I. : 91.62 to 100.63  
 95% Wgt. Mean C.I. : 88.35 to 96.13  
 95% Mean C.I. : 92.98 to 120.50

Printed:3/20/2015 9:53:26AM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	22	93.72	96.99	95.99	14.20	101.04	62.21	123.60	85.40 to 113.62	77,959	74,830
01-JAN-13 To 31-MAR-13	16	107.01	178.08	114.44	78.19	155.61	83.96	1105.18	90.70 to 152.03	48,919	55,983
01-APR-13 To 30-JUN-13	25	92.74	107.35	92.51	36.51	116.04	19.91	275.00	84.53 to 109.48	59,618	55,152
01-JUL-13 To 30-SEP-13	21	99.21	104.39	96.67	18.83	107.99	57.22	165.78	93.74 to 115.43	42,207	40,800
01-OCT-13 To 31-DEC-13	19	107.37	103.18	94.44	19.50	109.25	44.24	138.35	87.50 to 128.08	58,824	55,555
01-JAN-14 To 31-MAR-14	17	91.64	94.42	83.90	23.24	112.54	40.70	199.81	71.48 to 109.50	50,371	42,259
01-APR-14 To 30-JUN-14	16	82.24	82.83	81.02	19.36	102.23	42.90	131.64	69.96 to 90.09	59,578	48,273
01-JUL-14 To 30-SEP-14	20	85.39	95.11	81.63	28.34	116.51	49.87	169.29	76.39 to 102.70	60,028	48,998
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	84	97.28	117.37	98.01	36.00	119.75	19.91	1105.18	93.14 to 106.47	58,031	56,876
01-OCT-13 To 30-SEP-14	72	88.37	94.35	85.43	24.54	110.44	40.70	199.81	82.91 to 96.55	57,330	48,976
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	81	99.99	119.57	97.89	37.49	122.15	19.91	1105.18	93.74 to 107.95	52,804	51,690
<u>ALL</u>	156	93.98	106.74	92.24	31.02	115.72	19.91	1105.18	91.62 to 100.63	57,708	53,230

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	86	93.64	112.11	91.30	38.90	122.79	19.91	1105.18	87.50 to 101.13	55,894	51,030
05	12	93.47	95.99	91.25	16.50	105.19	49.87	128.98	84.09 to 116.10	55,533	50,674
10	10	98.99	106.46	106.47	26.80	99.99	63.00	169.29	70.94 to 138.35	21,550	22,945
20	4	108.69	104.17	99.67	15.49	104.51	71.22	128.07	N/A	29,750	29,651
25	14	98.15	101.18	91.76	16.19	110.27	72.60	137.10	78.42 to 115.73	37,007	33,957
30	17	91.64	98.30	77.85	29.90	126.27	42.90	159.81	69.38 to 124.15	32,088	24,981
35	13	93.92	99.21	96.62	14.97	102.68	71.56	133.69	84.53 to 118.87	163,923	158,389
<u>ALL</u>	156	93.98	106.74	92.24	31.02	115.72	19.91	1105.18	91.62 to 100.63	57,708	53,230

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	156	93.98	106.74	92.24	31.02	115.72	19.91	1105.18	91.62 to 100.63	57,708	53,230
06											
07											
<u>ALL</u>	156	93.98	106.74	92.24	31.02	115.72	19.91	1105.18	91.62 to 100.63	57,708	53,230

**02 Antelope  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 156  
 Total Sales Price : 9,001,874  
 Total Adj. Sales Price : 9,002,374  
 Total Assessed Value : 8,303,865  
 Avg. Adj. Sales Price : 57,708  
 Avg. Assessed Value : 53,230

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 107  
 COD : 31.02  
 PRD : 115.72

COV : 82.13  
 STD : 87.67  
 Avg. Abs. Dev : 29.15  
 MAX Sales Ratio : 1105.18  
 MIN Sales Ratio : 19.91

95% Median C.I. : 91.62 to 100.63  
 95% Wgt. Mean C.I. : 88.35 to 96.13  
 95% Mean C.I. : 92.98 to 120.50

Printed:3/20/2015 9:53:26AM

<b>SALE PRICE *</b>											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	8	128.39	156.33	157.00	38.52	99.57	95.89	275.00	95.89 to 275.00	3,169	4,975	
Less Than 15,000	30	117.18	163.51	159.34	60.58	102.62	21.33	1105.18	101.67 to 146.10	7,469	11,901	
Less Than 30,000	60	109.14	132.22	116.45	45.00	113.54	19.91	1105.18	95.89 to 120.79	13,970	16,268	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	148	93.42	104.06	92.06	29.28	113.03	19.91	1105.18	90.60 to 97.48	60,656	55,838	
Greater Than 14,999	126	91.90	93.23	90.53	19.09	102.98	19.91	197.42	88.11 to 94.67	69,669	63,070	
Greater Than 29,999	96	91.58	90.82	89.76	16.54	101.18	40.70	135.78	85.94 to 94.03	85,043	76,331	
<u>Incremental Ranges</u>												
0 TO 4,999	8	128.39	156.33	157.00	38.52	99.57	95.89	275.00	95.89 to 275.00	3,169	4,975	
5,000 TO 14,999	22	112.23	166.12	159.64	69.71	104.06	21.33	1105.18	91.62 to 159.13	9,032	14,419	
15,000 TO 29,999	30	98.02	100.94	100.80	25.25	100.14	19.91	197.42	86.17 to 119.79	20,472	20,636	
30,000 TO 59,999	34	105.08	96.00	95.24	17.69	100.80	44.24	133.69	85.65 to 108.75	43,311	41,248	
60,000 TO 99,999	42	90.88	88.62	88.65	15.10	99.97	40.70	135.78	84.03 to 94.29	75,723	67,131	
100,000 TO 149,999	6	78.95	79.31	79.54	09.11	99.71	66.26	93.14	66.26 to 93.14	120,408	95,772	
150,000 TO 249,999	11	85.40	87.65	87.92	11.17	99.69	71.56	123.60	73.62 to 94.86	170,164	149,605	
250,000 TO 499,999	3	94.67	97.42	96.57	04.89	100.88	91.85	105.75	N/A	305,667	295,180	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	156	93.98	106.74	92.24	31.02	115.72	19.91	1105.18	91.62 to 100.63	57,708	53,230	

**02 Antelope  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 26  
 Total Sales Price : 2,743,281  
 Total Adj. Sales Price : 2,743,281  
 Total Assessed Value : 1,618,520  
 Avg. Adj. Sales Price : 105,511  
 Avg. Assessed Value : 62,251

MEDIAN : 78  
 WGT. MEAN : 59  
 MEAN : 91  
 COD : 40.43  
 PRD : 153.42

COV : 75.77  
 STD : 68.59  
 Avg. Abs. Dev : 31.64  
 MAX Sales Ratio : 403.00  
 MIN Sales Ratio : 25.97

95% Median C.I. : 65.33 to 97.82  
 95% Wgt. Mean C.I. : 39.69 to 78.30  
 95% Mean C.I. : 62.81 to 118.23

Printed:3/20/2015 9:53:27AM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	1	89.66	89.66	89.66	00.00	100.00	89.66	89.66	N/A	5,900	5,290
01-JAN-12 To 31-MAR-12	2	96.11	96.11	104.74	15.41	91.76	81.30	110.91	N/A	60,000	62,845
01-APR-12 To 30-JUN-12	2	63.30	63.30	81.04	58.97	78.11	25.97	100.62	N/A	82,000	66,455
01-JUL-12 To 30-SEP-12	1	103.44	103.44	103.44	00.00	100.00	103.44	103.44	N/A	32,600	33,720
01-OCT-12 To 31-DEC-12	1	403.00	403.00	403.00	00.00	100.00	403.00	403.00	N/A	2,000	8,060
01-JAN-13 To 31-MAR-13	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
01-APR-13 To 30-JUN-13	4	93.75	91.70	81.73	16.15	112.20	63.46	115.85	N/A	14,563	11,901
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	7	74.42	69.68	72.43	11.15	96.20	51.84	81.57	51.84 to 81.57	55,986	40,552
01-JAN-14 To 31-MAR-14	2	82.67	82.67	70.06	20.97	118.00	65.33	100.00	N/A	137,530	96,360
01-APR-14 To 30-JUN-14	3	73.22	84.72	72.47	41.11	116.90	45.33	135.62	N/A	44,333	32,127
01-JUL-14 To 30-SEP-14	2	43.00	43.00	42.64	00.91	100.84	42.61	43.39	N/A	742,786	316,690
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	95.14	85.32	92.28	20.67	92.46	25.97	110.91	25.97 to 110.91	53,750	49,602
01-OCT-12 To 30-SEP-13	6	93.75	141.39	84.71	68.45	166.91	63.46	403.00	63.46 to 403.00	22,542	19,094
01-OCT-13 To 30-SEP-14	14	72.11	70.95	52.78	24.24	134.43	42.61	135.62	45.33 to 81.57	163,252	86,168
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	6	102.03	137.54	94.28	66.88	145.88	25.97	403.00	25.97 to 403.00	53,100	50,063
01-JAN-13 To 31-DEC-13	12	77.07	77.76	74.33	16.19	104.61	51.84	115.85	63.46 to 89.67	43,763	32,531
<u>ALL</u>	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	73.22	74.75	51.95	22.92	143.89	42.61	103.44	45.33 to 100.62	224,397	116,576
05	1	110.91	110.91	110.91	00.00	100.00	110.91	110.91	N/A	95,000	105,365
10	2	62.99	62.99	60.48	58.77	104.15	25.97	100.00	N/A	40,280	24,363
15	4	53.31	56.99	63.29	17.60	90.05	43.39	77.96	N/A	46,100	29,178
20	3	89.67	191.32	97.85	119.58	195.52	81.30	403.00	N/A	17,000	16,635
25	3	115.85	109.21	94.27	17.11	115.85	76.17	135.62	N/A	25,000	23,568
30	3	74.42	78.57	73.13	15.39	107.44	63.46	97.82	N/A	54,250	39,675
35	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
<u>ALL</u>	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251

**02 Antelope  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 26  
 Total Sales Price : 2,743,281  
 Total Adj. Sales Price : 2,743,281  
 Total Assessed Value : 1,618,520  
 Avg. Adj. Sales Price : 105,511  
 Avg. Assessed Value : 62,251

MEDIAN : 78  
 WGT. MEAN : 59  
 MEAN : 91  
 COD : 40.43  
 PRD : 153.42

COV : 75.77  
 STD : 68.59  
 Avg. Abs. Dev : 31.64  
 MAX Sales Ratio : 403.00  
 MIN Sales Ratio : 25.97

95% Median C.I. : 65.33 to 97.82  
 95% Wgt. Mean C.I. : 39.69 to 78.30  
 95% Mean C.I. : 62.81 to 118.23

Printed:3/20/2015 9:53:27AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251
04											
<u>ALL</u>	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	250.41	250.41	226.32	60.94	110.64	97.82	403.00	N/A	2,375	5,375
Less Than 15,000	4	106.84	176.58	137.43	77.54	128.49	89.66	403.00	N/A	4,288	5,893
Less Than 30,000	10	89.67	121.27	90.58	52.55	133.88	54.78	403.00	63.46 to 135.62	14,055	12,732
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	77.07	77.19	58.71	25.82	131.48	25.97	135.62	63.46 to 89.67	114,105	66,990
Greater Than 14,999	22	75.30	74.87	58.51	25.62	127.96	25.97	135.62	54.78 to 89.67	123,915	72,498
Greater Than 29,999	16	73.82	71.30	57.29	25.68	124.45	25.97	110.91	45.33 to 100.00	162,671	93,200
<u>Incremental Ranges</u>											
0 TO 4,999	2	250.41	250.41	226.32	60.94	110.64	97.82	403.00	N/A	2,375	5,375
5,000 TO 14,999	2	102.76	102.76	103.39	12.75	99.39	89.66	115.85	N/A	6,200	6,410
15,000 TO 29,999	6	81.44	84.40	84.07	21.97	100.39	54.78	135.62	54.78 to 135.62	20,567	17,291
30,000 TO 59,999	8	61.42	64.64	63.50	37.46	101.80	25.97	103.44	25.97 to 103.44	41,520	26,366
60,000 TO 99,999	4	78.25	85.16	86.54	12.23	98.41	73.22	110.91	N/A	82,875	71,720
100,000 TO 149,999	2	87.52	87.52	86.80	14.97	100.83	74.42	100.62	N/A	128,000	111,108
150,000 TO 249,999	1	65.33	65.33	65.33	00.00	100.00	65.33	65.33	N/A	237,500	155,160
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	42.61	42.61	42.61	00.00	100.00	42.61	42.61	N/A	1,445,571	616,025
<u>ALL</u>	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251

**02 Antelope  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 26  
 Total Sales Price : 2,743,281  
 Total Adj. Sales Price : 2,743,281  
 Total Assessed Value : 1,618,520  
 Avg. Adj. Sales Price : 105,511  
 Avg. Assessed Value : 62,251

MEDIAN : 78  
 WGT. MEAN : 59  
 MEAN : 91  
 COD : 40.43  
 PRD : 153.42

COV : 75.77  
 STD : 68.59  
 Avg. Abs. Dev : 31.64  
 MAX Sales Ratio : 403.00  
 MIN Sales Ratio : 25.97

95% Median C.I. : 65.33 to 97.82  
 95% Wgt. Mean C.I. : 39.69 to 78.30  
 95% Mean C.I. : 62.81 to 118.23

Printed:3/20/2015 9:53:27AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	4	73.82	72.73	70.83	04.69	102.68	65.33	77.96	N/A	133,500	94,561
326	1	403.00	403.00	403.00	00.00	100.00	403.00	403.00	N/A	2,000	8,060
342	1	100.62	100.62	100.62	00.00	100.00	100.62	100.62	N/A	121,000	121,745
344	1	51.84	51.84	51.84	00.00	100.00	51.84	51.84	N/A	36,500	18,920
350	2	67.50	67.50	60.75	32.84	111.11	45.33	89.67	N/A	34,500	20,960
353	6	68.04	65.55	43.94	27.38	149.18	42.61	89.66	42.61 to 89.66	257,895	113,323
406	1	76.17	76.17	76.17	00.00	100.00	76.17	76.17	N/A	50,000	38,085
421	3	63.46	75.02	60.25	57.60	124.51	25.97	135.62	N/A	28,833	17,373
442	2	107.93	107.93	102.34	07.35	105.46	100.00	115.85	N/A	22,030	22,545
470	2	87.22	87.22	84.19	18.61	103.60	70.99	103.44	N/A	40,050	33,720
471	1	110.91	110.91	110.91	00.00	100.00	110.91	110.91	N/A	95,000	105,365
472	1	78.53	78.53	78.53	00.00	100.00	78.53	78.53	N/A	75,000	58,900
555	1	97.82	97.82	97.82	00.00	100.00	97.82	97.82	N/A	2,750	2,690
<u>ALL</u>	26	78.25	90.52	59.00	40.43	153.42	25.97	403.00	65.33 to 97.82	105,511	62,251

**02 Antelope**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 114  
Total Sales Price : 87,902,545  
Total Adj. Sales Price : 86,132,825  
Total Assessed Value : 62,432,054  
Avg. Adj. Sales Price : 755,551  
Avg. Assessed Value : 547,650

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 77  
COD : 26.10  
PRD : 106.54

COV : 36.05  
STD : 27.84  
Avg. Abs. Dev : 18.49  
MAX Sales Ratio : 198.41  
MIN Sales Ratio : 21.70

95% Median C.I. : 67.85 to 75.38  
95% Wgt. Mean C.I. : 67.94 to 77.03  
95% Mean C.I. : 72.11 to 82.33

Printed:3/20/2015 9:53:28AM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	8	82.48	103.19	89.89	40.12	114.80	63.72	157.74	63.72 to 157.74	724,107	650,886	
01-JAN-12 To 31-MAR-12	14	95.24	93.72	92.13	25.85	101.73	37.63	147.76	61.99 to 129.40	427,460	393,813	
01-APR-12 To 30-JUN-12	12	70.30	69.90	68.33	11.55	102.30	53.04	88.68	61.75 to 74.53	931,979	636,795	
01-JUL-12 To 30-SEP-12	9	75.61	83.89	75.46	17.71	111.17	66.31	146.11	67.09 to 94.54	596,347	449,993	
01-OCT-12 To 31-DEC-12	21	69.31	71.51	63.26	23.36	113.04	23.87	131.52	59.48 to 76.92	833,013	526,925	
01-JAN-13 To 31-MAR-13	4	69.92	68.40	74.47	07.07	91.85	57.57	76.21	N/A	1,705,588	1,270,072	
01-APR-13 To 30-JUN-13	8	70.94	65.26	59.33	15.08	109.99	21.70	80.26	21.70 to 80.26	753,883	447,303	
01-JUL-13 To 30-SEP-13	6	58.28	60.01	56.60	13.81	106.02	46.60	81.45	46.60 to 81.45	392,924	222,384	
01-OCT-13 To 31-DEC-13	10	60.88	74.52	70.99	31.69	104.97	39.67	114.15	57.49 to 111.05	708,897	503,252	
01-JAN-14 To 31-MAR-14	11	76.04	84.63	77.71	37.64	108.90	40.82	198.41	51.64 to 125.08	596,353	463,424	
01-APR-14 To 30-JUN-14	3	68.52	64.96	68.33	08.93	95.07	54.00	72.35	N/A	649,608	443,907	
01-JUL-14 To 30-SEP-14	8	63.78	67.90	78.92	13.80	86.04	56.72	95.78	56.72 to 95.78	1,187,843	937,471	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	43	75.61	86.78	79.12	27.77	109.68	37.63	157.74	71.17 to 88.40	658,794	521,208	
01-OCT-12 To 30-SEP-13	39	69.31	68.14	64.39	19.45	105.82	21.70	131.52	61.72 to 73.25	838,570	539,960	
01-OCT-13 To 30-SEP-14	32	64.49	75.44	75.54	29.99	99.87	39.67	198.41	58.51 to 84.18	784,388	592,552	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	56	72.58	78.71	70.63	24.40	111.44	23.87	147.76	68.97 to 76.92	714,796	504,827	
01-JAN-13 To 31-DEC-13	28	63.56	67.89	67.38	21.57	100.76	21.70	114.15	59.77 to 75.38	796,426	536,626	
<u>ALL</u>	114	70.84	77.22	72.48	26.10	106.54	21.70	198.41	67.85 to 75.38	755,551	547,650	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	69	71.41	79.98	74.94	27.94	106.73	39.67	198.41	66.66 to 76.38	690,541	517,484	
2	15	75.38	79.35	74.45	22.31	106.58	50.03	129.73	60.90 to 88.40	919,419	684,527	
3	30	68.92	69.80	66.65	22.66	104.73	21.70	131.52	61.72 to 74.53	823,141	548,593	
<u>ALL</u>	114	70.84	77.22	72.48	26.10	106.54	21.70	198.41	67.85 to 75.38	755,551	547,650	

**02 Antelope**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 114  
 Total Sales Price : 87,902,545  
 Total Adj. Sales Price : 86,132,825  
 Total Assessed Value : 62,432,054  
 Avg. Adj. Sales Price : 755,551  
 Avg. Assessed Value : 547,650

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 77  
 COD : 26.10  
 PRD : 106.54

COV : 36.05  
 STD : 27.84  
 Avg. Abs. Dev : 18.49  
 MAX Sales Ratio : 198.41  
 MIN Sales Ratio : 21.70

95% Median C.I. : 67.85 to 75.38  
 95% Wgt. Mean C.I. : 67.94 to 77.03  
 95% Mean C.I. : 72.11 to 82.33

Printed:3/20/2015 9:53:28AM

**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>_____Irrigated_____</b>											
County	4	67.04	66.67	68.36	08.85	97.53	59.77	72.85	N/A	1,039,181	710,385
1	1	72.85	72.85	72.85	00.00	100.00	72.85	72.85	N/A	1,400,000	1,019,885
3	3	61.72	64.61	66.08	06.79	97.78	59.77	72.35	N/A	918,908	607,218
<b>_____Dry_____</b>											
County	12	68.63	85.98	74.34	39.28	115.66	50.59	154.87	57.49 to 131.52	515,537	383,262
1	5	102.90	105.10	96.52	35.50	108.89	50.59	154.87	N/A	349,646	337,468
3	7	63.37	72.31	65.61	22.16	110.21	53.04	131.52	53.04 to 131.52	634,030	415,972
<b>_____Grass_____</b>											
County	19	71.41	78.78	70.27	32.05	112.11	39.67	144.37	56.79 to 100.00	219,523	154,267
1	13	71.41	75.87	70.02	29.76	108.35	39.67	144.37	54.00 to 100.00	199,370	139,599
2	5	75.38	90.44	74.63	37.53	121.18	56.79	129.73	N/A	239,984	179,090
3	1	58.24	58.24	58.24	00.00	100.00	58.24	58.24	N/A	379,200	220,831
<b>_____ALL_____</b>	<b>114</b>	<b>70.84</b>	<b>77.22</b>	<b>72.48</b>	<b>26.10</b>	<b>106.54</b>	<b>21.70</b>	<b>198.41</b>	<b>67.85 to 75.38</b>	<b>755,551</b>	<b>547,650</b>

**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	49	72.35	77.09	74.73	17.69	103.16	50.03	157.74	68.69 to 76.21	1,147,778	857,726
1	31	72.31	78.45	75.32	18.90	104.16	58.50	157.74	66.66 to 77.06	1,103,579	831,251
2	8	73.67	74.87	75.52	16.30	99.14	50.03	95.78	50.03 to 95.78	1,427,703	1,078,142
3	10	72.80	74.65	71.97	14.73	103.72	57.34	114.15	59.77 to 88.13	1,060,857	763,467
<b>_____Dry_____</b>											
County	25	69.36	79.15	72.82	28.82	108.69	48.58	154.87	61.75 to 84.18	619,921	451,431
1	13	69.40	83.72	74.49	38.08	112.39	48.58	154.87	56.11 to 111.05	469,732	349,924
3	12	68.61	74.20	71.73	18.95	103.44	53.04	131.52	61.75 to 84.18	782,627	561,398
<b>_____Grass_____</b>											
County	25	70.47	75.31	70.74	30.30	106.46	37.63	144.37	56.79 to 82.93	238,961	169,036
1	16	70.94	75.06	73.77	28.38	101.75	39.67	144.37	54.00 to 94.54	226,131	166,815
2	6	76.15	88.19	74.86	31.29	117.81	56.79	129.73	56.79 to 129.73	222,987	166,933
3	3	56.72	50.86	54.55	12.11	93.24	37.63	58.24	N/A	339,333	185,090
<b>_____ALL_____</b>	<b>114</b>	<b>70.84</b>	<b>77.22</b>	<b>72.48</b>	<b>26.10</b>	<b>106.54</b>	<b>21.70</b>	<b>198.41</b>	<b>67.85 to 75.38</b>	<b>755,551</b>	<b>547,650</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,118</b>	<b>Value : 2,440,572,355</b>	<b>Growth 27,373,334</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	287	529,045	14	84,745	57	759,200	358	1,372,990	
<b>02. Res Improve Land</b>	1,833	3,781,625	113	2,916,145	284	7,688,205	2,230	14,385,975	
<b>03. Res Improvements</b>	1,846	83,893,905	115	13,739,165	290	31,057,110	2,251	128,690,180	
<b>04. Res Total</b>	2,133	88,204,575	129	16,740,055	347	39,504,515	2,609	144,449,145	1,057,971
<b>% of Res Total</b>	81.76	61.06	4.94	11.59	13.30	27.35	36.65	5.92	3.86
<b>05. Com UnImp Land</b>	83	331,650	10	180,535	17	192,490	110	704,675	
<b>06. Com Improve Land</b>	349	1,936,010	19	303,975	50	2,634,670	418	4,874,655	
<b>07. Com Improvements</b>	356	28,915,805	20	2,592,650	70	83,969,300	446	115,477,755	
<b>08. Com Total</b>	439	31,183,465	30	3,077,160	87	86,796,460	556	121,057,085	23,258,230
<b>% of Com Total</b>	78.96	25.76	5.40	2.54	15.65	71.70	7.81	4.96	84.97
<b>09. Ind UnImp Land</b>	0	0	0	0	1	9,560	1	9,560	
<b>10. Ind Improve Land</b>	3	36,105	0	0	2	25,120	5	61,225	
<b>11. Ind Improvements</b>	3	460,130	0	0	2	110,165	5	570,295	
<b>12. Ind Total</b>	3	496,235	0	0	3	144,845	6	641,080	0
<b>% of Ind Total</b>	50.00	77.41	0.00	0.00	50.00	22.59	0.08	0.03	0.00
<b>13. Rec UnImp Land</b>	0	0	1	78,020	20	1,850,645	21	1,928,665	
<b>14. Rec Improve Land</b>	0	0	1	43,320	19	2,856,840	20	2,900,160	
<b>15. Rec Improvements</b>	0	0	2	27,620	24	1,642,990	26	1,670,610	
<b>16. Rec Total</b>	0	0	3	148,960	44	6,350,475	47	6,499,435	5,750
<b>% of Rec Total</b>	0.00	0.00	6.38	2.29	93.62	97.71	0.66	0.27	0.02
<b>Res &amp; Rec Total</b>	2,133	88,204,575	132	16,889,015	391	45,854,990	2,656	150,948,580	1,063,721
<b>% of Res &amp; Rec Total</b>	80.31	58.43	4.97	11.19	14.72	30.38	37.31	6.18	3.89
<b>Com &amp; Ind Total</b>	442	31,679,700	30	3,077,160	90	86,941,305	562	121,698,165	23,258,230
<b>% of Com &amp; Ind Total</b>	78.65	26.03	5.34	2.53	16.01	71.44	7.90	4.99	84.97
<b>17. Taxable Total</b>	2,575	119,884,275	162	19,966,175	481	132,796,295	3,218	272,646,745	24,321,951
<b>% of Taxable Total</b>	80.02	43.97	5.03	7.32	14.95	48.71	45.21	11.17	88.85

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	2	40,830	3,255,920	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	2	40,830	3,255,920
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>2</b>	<b>40,830</b>	<b>3,255,920</b>

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	259	5	224	488

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	761,270	31	11,384,660	2,459	1,208,503,165	2,505	1,220,649,095
28. Ag-Improved Land	3	56,710	96	42,952,990	1,218	793,338,900	1,317	836,348,600
29. Ag Improvements	4	216,650	96	8,506,855	1,295	102,204,410	1,395	110,927,915
<b>30. Ag Total</b>							<b>3,900</b>	<b>2,167,925,610</b>

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	2	2.00	30,000	84	86.03	1,290,450	
33. HomeSite Improvements	2	2.00	167,695	86	86.03	6,345,160	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	2,000	10	91.29	123,020	
36. FarmSite Improv Land	3	4.83	10,145	92	394.65	825,380	
37. FarmSite Improvements	3	0.00	48,955	65	0.00	2,161,695	
38. FarmSite Total							
39. Road & Ditches	0	0.03	0	0	213.24	0	
40. Other- Non Ag Use	0	0.00	0	0	106.30	13,155	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	19	19.04	285,600	19	19.04	285,600	
32. HomeSite Improv Land	729	755.41	11,340,150	815	843.44	12,660,600	
33. HomeSite Improvements	763	738.41	51,434,805	851	826.44	57,947,660	3,051,383
34. HomeSite Total				<b>870</b>	<b>862.48</b>	<b>70,893,860</b>	
35. FarmSite UnImp Land	267	1,514.14	2,584,960	278	1,606.43	2,709,980	
36. FarmSite Improv Land	1,155	5,606.54	12,003,425	1,250	6,006.02	12,838,950	
37. FarmSite Improvements	1,092	0.00	50,769,605	1,160	0.00	52,980,255	0
38. FarmSite Total				<b>1,438</b>	<b>7,612.45</b>	<b>68,529,185</b>	
39. Road & Ditches	0	10,245.11	0	0	10,458.38	0	
40. Other- Non Ag Use	0	1,386.40	243,620	0	1,492.70	256,775	
41. Total Section VI				<b>2,308</b>	<b>20,426.01</b>	<b>139,679,820</b>	<b>3,051,383</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	8	976.85	744,210	8	976.85	744,210

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,396.12	3.96%	33,771,520	4.06%	5,280.00
46. 1A	9,700.46	6.00%	51,218,390	6.16%	5,280.00
47. 2A1	7,974.77	4.93%	41,868,465	5.04%	5,250.12
48. 2A	8,071.93	4.99%	42,378,445	5.10%	5,250.10
49. 3A1	55,211.79	34.16%	289,033,890	34.79%	5,235.00
50. 3A	60,361.71	37.34%	315,993,520	38.03%	5,235.00
51. 4A1	10,779.74	6.67%	44,466,915	5.35%	4,125.05
52. 4A	3,150.70	1.95%	12,130,225	1.46%	3,850.01
<b>53. Total</b>	<b>161,647.22</b>	<b>100.00%</b>	<b>830,861,370</b>	<b>100.00%</b>	<b>5,139.97</b>
<b>Dry</b>					
54. 1D1	2,151.55	5.78%	7,229,150	6.27%	3,359.97
55. 1D	2,639.31	7.08%	8,551,285	7.42%	3,239.97
56. 2D1	2,072.76	5.56%	6,715,700	5.82%	3,239.98
57. 2D	3,017.99	8.10%	9,778,250	8.48%	3,239.99
58. 3D1	13,052.86	35.04%	41,117,170	35.66%	3,150.05
59. 3D	11,982.31	32.16%	37,744,995	32.73%	3,150.06
60. 4D1	1,801.18	4.83%	3,350,135	2.91%	1,859.97
61. 4D	538.08	1.44%	823,235	0.71%	1,529.95
<b>62. Total</b>	<b>37,256.04</b>	<b>100.00%</b>	<b>115,309,920</b>	<b>100.00%</b>	<b>3,095.07</b>
<b>Grass</b>					
63. 1G1	488.53	0.86%	606,280	0.88%	1,241.03
64. 1G	934.17	1.64%	1,181,205	1.71%	1,264.44
65. 2G1	1,236.03	2.17%	1,539,695	2.23%	1,245.68
66. 2G	4,557.08	7.99%	5,977,840	8.67%	1,311.77
67. 3G1	6,465.42	11.34%	8,185,690	11.87%	1,266.07
68. 3G	18,568.36	32.58%	23,877,040	34.62%	1,285.90
69. 4G1	9,450.06	16.58%	11,300,235	16.39%	1,195.78
70. 4G	15,300.27	26.84%	16,295,520	23.63%	1,065.05
<b>71. Total</b>	<b>56,999.92</b>	<b>100.00%</b>	<b>68,963,505</b>	<b>100.00%</b>	<b>1,209.89</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>161,647.22</b>	<b>62.08%</b>	<b>830,861,370</b>	<b>81.70%</b>	<b>5,139.97</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>37,256.04</b>	<b>14.31%</b>	<b>115,309,920</b>	<b>11.34%</b>	<b>3,095.07</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>56,999.92</b>	<b>21.89%</b>	<b>68,963,505</b>	<b>6.78%</b>	<b>1,209.89</b>
72. Waste	901.29	0.35%	92,390	0.01%	102.51
73. Other	3,571.23	1.37%	1,785,615	0.18%	500.00
74. Exempt	2,717.15	1.04%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>260,375.70</b>	<b>100.00%</b>	<b>1,017,012,800</b>	<b>100.00%</b>	<b>3,905.94</b>

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,927.30	2.99%	10,176,120	3.22%	5,279.99
46. 1A	3,650.83	5.66%	19,276,375	6.10%	5,280.00
47. 2A1	3,842.77	5.95%	20,174,870	6.39%	5,250.09
48. 2A	1,808.74	2.80%	9,496,135	3.01%	5,250.14
49. 3A1	14,539.14	22.53%	76,112,385	24.10%	5,235.00
50. 3A	20,878.35	32.35%	109,298,170	34.60%	5,235.00
51. 4A1	8,821.12	13.67%	36,387,300	11.52%	4,125.02
52. 4A	9,076.45	14.06%	34,944,415	11.06%	3,850.01
53. Total	64,544.70	100.00%	315,865,770	100.00%	4,893.75
<b>Dry</b>					
54. 1D1	614.41	5.64%	1,428,565	6.53%	2,325.10
55. 1D	900.88	8.27%	2,058,505	9.41%	2,284.99
56. 2D1	895.41	8.22%	1,880,410	8.59%	2,100.05
57. 2D	591.78	5.43%	1,242,740	5.68%	2,100.00
58. 3D1	3,089.31	28.36%	6,255,965	28.59%	2,025.04
59. 3D	3,465.59	31.81%	6,879,180	31.44%	1,985.00
60. 4D1	747.59	6.86%	1,233,605	5.64%	1,650.11
61. 4D	588.72	5.40%	900,730	4.12%	1,529.98
62. Total	10,893.69	100.00%	21,879,700	100.00%	2,008.47
<b>Grass</b>					
63. 1G1	176.67	0.42%	172,395	0.39%	975.80
64. 1G	204.33	0.48%	214,910	0.49%	1,051.78
65. 2G1	193.03	0.46%	201,820	0.46%	1,045.54
66. 2G	752.35	1.78%	826,020	1.89%	1,097.92
67. 3G1	2,341.40	5.54%	2,432,950	5.57%	1,039.10
68. 3G	10,169.88	24.07%	10,727,465	24.57%	1,054.83
69. 4G1	9,472.18	22.42%	9,777,650	22.40%	1,032.25
70. 4G	18,945.44	44.84%	19,304,965	44.22%	1,018.98
71. Total	42,255.28	100.00%	43,658,175	100.00%	1,033.20
<b>Irrigated Total</b>					
	64,544.70	53.58%	315,865,770	82.64%	4,893.75
<b>Dry Total</b>					
	10,893.69	9.04%	21,879,700	5.72%	2,008.47
<b>Grass Total</b>					
	42,255.28	35.08%	43,658,175	11.42%	1,033.20
72. Waste	1,386.63	1.15%	138,650	0.04%	99.99
73. Other	1,384.37	1.15%	692,185	0.18%	500.00
74. Exempt	560.06	0.46%	0	0.00%	0.00
75. Market Area Total	120,464.67	100.00%	382,234,480	100.00%	3,173.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9,358.74	12.89%	63,639,455	14.23%	6,800.00
46. 1A	23,322.80	32.11%	153,347,515	34.28%	6,575.00
47. 2A1	4,763.53	6.56%	29,224,255	6.53%	6,135.00
48. 2A	828.08	1.14%	5,043,010	1.13%	6,090.00
49. 3A1	8,651.44	11.91%	50,178,390	11.22%	5,800.00
50. 3A	17,743.53	24.43%	102,912,435	23.01%	5,800.00
51. 4A1	5,190.14	7.15%	28,026,735	6.27%	5,400.00
52. 4A	2,773.20	3.82%	14,975,260	3.35%	5,399.99
53. Total	72,631.46	100.00%	447,347,055	100.00%	6,159.14
<b>Dry</b>					
54. 1D1	2,630.49	8.70%	14,139,165	9.81%	5,375.11
55. 1D	8,300.14	27.45%	42,040,250	29.16%	5,065.00
56. 2D1	1,617.40	5.35%	8,192,165	5.68%	5,065.02
57. 2D	844.58	2.79%	4,277,790	2.97%	5,064.99
58. 3D1	3,043.07	10.06%	14,606,655	10.13%	4,799.97
59. 3D	8,001.25	26.46%	38,406,030	26.64%	4,800.00
60. 4D1	4,035.58	13.35%	16,465,140	11.42%	4,079.99
61. 4D	1,765.81	5.84%	6,060,990	4.20%	3,432.41
62. Total	30,238.32	100.00%	144,188,185	100.00%	4,768.39
<b>Grass</b>					
63. 1G1	497.26	1.78%	666,175	1.80%	1,339.69
64. 1G	2,034.82	7.27%	2,899,410	7.83%	1,424.90
65. 2G1	546.04	1.95%	749,915	2.03%	1,373.37
66. 2G	415.17	1.48%	599,690	1.62%	1,444.44
67. 3G1	1,475.66	5.27%	2,185,190	5.90%	1,480.82
68. 3G	5,911.72	21.11%	7,584,315	20.49%	1,282.93
69. 4G1	5,865.88	20.95%	8,274,230	22.35%	1,410.57
70. 4G	11,255.01	40.19%	14,056,260	37.97%	1,248.89
71. Total	28,001.56	100.00%	37,015,185	100.00%	1,321.90
<b>Irrigated Total</b>					
	72,631.46	54.74%	447,347,055	71.12%	6,159.14
<b>Dry Total</b>					
	30,238.32	22.79%	144,188,185	22.92%	4,768.39
<b>Grass Total</b>					
	28,001.56	21.10%	37,015,185	5.88%	1,321.90
72. Waste	1,156.20	0.87%	115,625	0.02%	100.00
73. Other	664.92	0.50%	332,460	0.05%	500.00
74. Exempt	459.95	0.35%	0	0.00%	0.00
75. Market Area Total	132,692.46	100.00%	628,998,510	100.00%	4,740.27

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	105.96	553,865	6,721.33	38,315,175	291,996.09	1,555,205,155	298,823.38	1,594,074,195
<b>77. Dry Land</b>	67.39	196,535	2,724.36	10,600,150	75,596.30	270,581,120	78,388.05	281,377,805
<b>78. Grass</b>	28.87	25,435	2,497.16	3,060,295	124,730.73	146,551,135	127,256.76	149,636,865
<b>79. Waste</b>	0.00	0	208.12	20,815	3,236.00	325,850	3,444.12	346,665
<b>80. Other</b>	0.00	0	178.42	89,210	5,442.10	2,721,050	5,620.52	2,810,260
<b>81. Exempt</b>	85.60	0	13.22	0	3,638.34	0	3,737.16	0
<b>82. Total</b>	<b>202.22</b>	<b>775,835</b>	<b>12,329.39</b>	<b>52,085,645</b>	<b>501,001.22</b>	<b>1,975,384,310</b>	<b>513,532.83</b>	<b>2,028,245,790</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	298,823.38	58.19%	1,594,074,195	78.59%	5,334.50
<b>Dry Land</b>	78,388.05	15.26%	281,377,805	13.87%	3,589.55
<b>Grass</b>	127,256.76	24.78%	149,636,865	7.38%	1,175.87
<b>Waste</b>	3,444.12	0.67%	346,665	0.02%	100.65
<b>Other</b>	5,620.52	1.09%	2,810,260	0.14%	500.00
<b>Exempt</b>	3,737.16	0.73%	0	0.00%	0.00
<b>Total</b>	<b>513,532.83</b>	<b>100.00%</b>	<b>2,028,245,790</b>	<b>100.00%</b>	<b>3,949.59</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

### 02 Antelope

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	131,960,605	144,449,145	12,488,540	9.46%	1,057,971	8.66%
02. Recreational	6,183,535	6,499,435	315,900	5.11%	5,750	5.02%
03. Ag-Homesite Land, Ag-Res Dwelling	62,475,260	70,893,860	8,418,600	13.48%	3,051,383	8.59%
<b>04. Total Residential (sum lines 1-3)</b>	<b>200,619,400</b>	<b>221,842,440</b>	<b>21,223,040</b>	<b>10.58%</b>	<b>4,115,104</b>	<b>8.53%</b>
05. Commercial	108,960,365	121,057,085	12,096,720	11.10%	23,258,230	-10.24%
06. Industrial	641,080	641,080	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	66,171,100	68,529,185	2,358,085	3.56%	0	3.56%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>175,772,545</b>	<b>190,227,350</b>	<b>14,454,805</b>	<b>8.22%</b>	<b>23,258,230</b>	<b>-5.01%</b>
<b>10. Total Non-Agland Real Property</b>	<b>376,391,945</b>	<b>412,326,565</b>	<b>35,934,620</b>	<b>9.55%</b>	<b>27,373,334</b>	<b>2.27%</b>
11. Irrigated	1,391,084,160	1,594,074,195	202,990,035	14.59%		
12. Dryland	245,832,205	281,377,805	35,545,600	14.46%		
13. Grassland	128,859,020	149,636,865	20,777,845	16.12%		
14. Wasteland	347,530	346,665	-865	-0.25%		
15. Other Agland	3,103,550	2,810,260	-293,290	-9.45%		
<b>16. Total Agricultural Land</b>	<b>1,769,226,465</b>	<b>2,028,245,790</b>	<b>259,019,325</b>	<b>14.64%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,145,618,410</b>	<b>2,440,572,355</b>	<b>294,953,945</b>	<b>13.75%</b>	<b>27,373,334</b>	<b>12.47%</b>

# ANTELOPE COUNTY THREE YEAR ASSESSMENT ACTIONS

2015-2017

October 1, 2014

My term as Antelope County Assessor ends effective January 8, 2015. As such, I am unable to provide a plan of assessment for the next three year period.

## 2015 Assessment Survey for Antelope County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$126,063
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,250
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,500.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$16,711

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formully Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formully Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	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>
	<a href="http://www.antelope.gisworkshop.com">www.antelope.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor
8.	<b>Personal Property software:</b>
	Thomson Reuters formully Terra Scan

## C. Zoning Information

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

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	No
<b>2.</b>	<b>GIS Services:</b>
	website -GIS Workshop Inc.
<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>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A



# 2015 Certification for Antelope County

---

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Antelope County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

---

Ruth A. Sorensen  
Property Tax Administrator



