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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

STANTON COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Amber Happold, Stanton County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

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

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

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

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

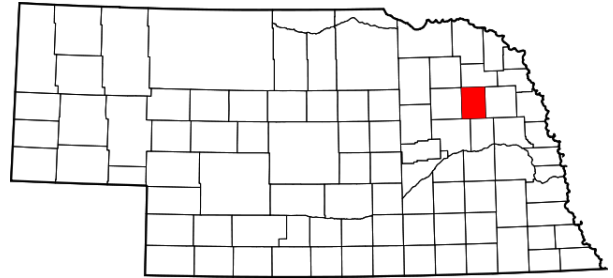
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

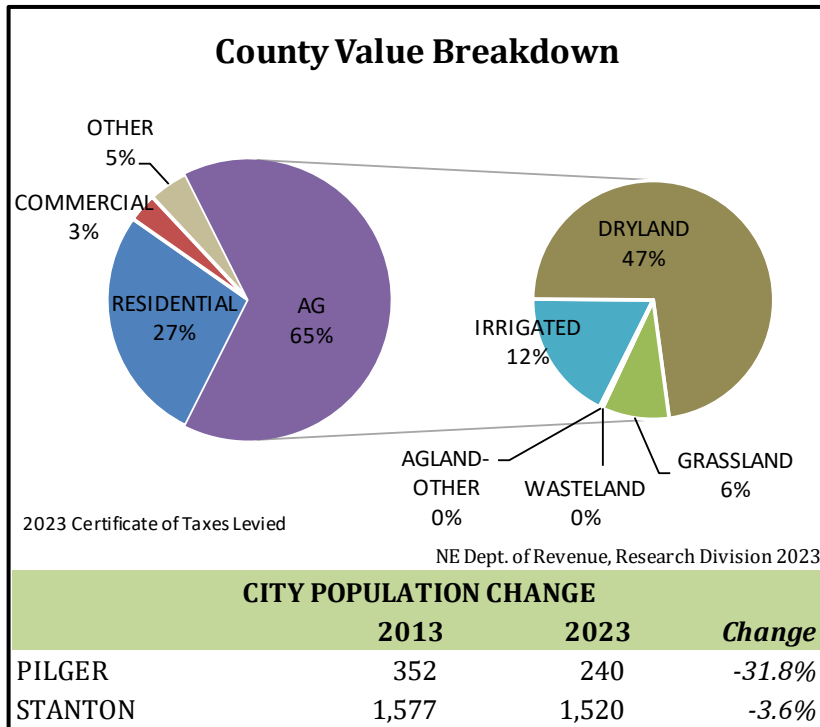
**Further information may be found in Exhibit 94*

County Overview

With a total area of 428 square miles, Stanton County has 5,717 residents, per the Census Bureau Quick Facts for 2024, a 2% population decline from the 2023 U.S. Census. Reports indicate that 79% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$1181,634 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Stanton County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 110 employer establishments with total employment of 976, for a 7% decrease in employment from the year before, since 2019.



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

2024 Residential Correlation for Stanton County

Assessment Actions

A market analysis was conducted on the residential class and each valuation group received percentage increases to achieve an acceptable level of value.

Valuation Group 5 increased 5%, Valuation Groups 10, 25 and 30 increased 8% and Valuation Groups 10 and 15 increased 30%. The rural residential home site acre increased to \$32,500 and the farm site acre value to \$3,900. Pick-up work was timely completed.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. A sales questionnaire is mailed out on all sales transactions. If further verification is warranted, a telephone call will be made to the realtor, attorney, buyer, or anyone else involved with the transaction. The county assessor qualified a typical portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for measurement purposes.

An analysis of the lot values is studied utilizing land to building ratios. The lot study was completed in 2021. The costing date is 2022 for all improvements and the depreciation tables are all dated 2022 except for the agricultural outbuildings that has a depreciation table of 2019.

Residential property in Stanton County is divided into seven valuation groups. The largest populated community is the town of Stanton which is located 10 miles from Norfolk followed by the Woodland Park subdivision which borders Madison County. Valuation Groups 1 and 5 are neighborhoods located between Stanton and Norfolk. Pilger and Willers Cove are the furthest from Norfolk.

Stanton County meets the six-year inspection and review requirement through appraisal contracts completing physical inspections of the parcels. Depreciation tables are dated between 2019 and 2022, costing dates are 2022 for all groups and dates of inspections range from 2018 through 2019. The plans include a contracted appraisal agreement to maintain and complete the pick-up work for 2024 and begin an inspection and review of the rural properties.

The county assessor currently has a valuation methodology on file.

2024 Residential Correlation for Stanton County

Description of Analysis

The residential parcels are analyzed utilizing seven valuation groups that are based on the assessor locations and subdivisions in the county.

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

All three measures of central tendency are within the acceptable range. The COD and PRD are both within the parameters of the IAAO recommended range.

When stratified by valuation groups, most of the sales occur in Valuation Groups 20 and 30. Each of the valuation groups measure of central tendency and qualitative statistics are within the acceptable range.

Valuation Group 15 has 10 sales and the only measure of central tendency out of compliance is the median. All other measures are within the acceptable range. The assessment actions for 2024 included a 30% increase to Valuation Group 15 resulting with ratios around the median of 85% and 92%, the median calculating at 88%. Removal of a sale from either end of the ratio array change the median from 85% to 92%, suggesting the sample is too small to produce a reliable point estimate. An additional 10% increase to these improvements in this valuation group would achieve a 96% median. The appendix of this report contains three additional statistics, including a substat of Valuation Group 15, a substat of Valuation Group 15 after a 10% increase to the subclass, and a statistical profile of all residential sales, after a 10% increase to the valuation group. The adjustment would bring the median of Valuation Group 15 to 96% without changing the overall median but does not significantly improve the assessment quality of the class, nor improve the reliability of the small sample. Based on the fluctuation of the small sample and the fact that the county assessor already increased this valuation group by 30%, a non-binding recommendation will not be made to increase the Valuation Group 15.

The statistical sample and the 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions

2024 Residential Correlation for Stanton County

as reported by the county assessor. Changes to the population and the sales within the class reflect the percentage adjustments applied.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	105.06	105.06	105.08	00.80	99.98
5	13	95.64	95.43	91.69	14.01	104.08
10	7	95.60	102.91	97.30	21.01	105.77
15	10	88.89	92.57	92.31	16.20	100.28
20	46	97.02	94.82	91.58	14.63	103.54
25	1	93.37	93.37	93.37	00.00	100.00
30	42	95.50	99.29	99.56	13.05	99.73
____ALL____	121	95.64	96.88	94.66	14.39	102.35

Level of Value

Based on analysis of all available information, the level of value for the residential property in Stanton County is 96%.

2024 Commercial Correlation for Stanton County

Assessment Actions

The completion of a reappraisal of the commercial class of property is reflective of the 2024 assessment actions. All pick-up work was completed as well.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm's length transactions are used. A sale's questionnaire is mailed out on all sales transactions. If further verification is warranted, a telephone call will be made to the realtor, attorney, buyer, or anyone else involved with the transaction. The county assessor qualified a lower portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the commercial class.

With the completed reappraisal of the commercial class the lot values are current as of 2024. The costing was updated to the 2022 cost manual and the depreciation tables are dated 2023.

Three valuation groups are defined for the commercial class. The village of Pilger with limited parcels as well as the rural and Woodland Park. The largest portion of commercial parcels are in the city of Stanton.

The county six-year inspection and review cycle is up to date. A physical inspection was completed by the contract appraiser for completion of the reappraisal beginning in 2022.

Description of Analysis

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

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

With only six sales, there are too few sales to rely on a median for the level of value. Several aspects of the data are examined to develop an opinion of value. A commercial reappraisal was completed for the 2024 assessment year, to increase commercial property by approximately 12%.

2024 Commercial Correlation for Stanton County

This closely parallels the change to residential property for the current assessment year, suggesting that both classes were increased with the general economy of the region.

The 2024 County Abstract of Assessment, Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) when compared to the state sales file show little correlation between the population change and the change in the six sales, further supporting that the statistics are not representative of the class. The analysis supports that an acceptable level of value has been achieved.

Equalization and Quality of Assessment

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

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
10	5	100.43	116.81	94.78	25.92	123.24
30	1	97.20	97.20	97.20	00.00	100.00
____ALL____	6	98.82	113.54	95.38	22.50	119.04

Level of Value

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

2024 Agricultural Correlation for Stanton County

Assessment Actions

Following a market analysis, the county assessor increased irrigated land and dryland 15%, the grassland was increased 7%, Conservation Reserve Program (CRP) acres were increased 15% and the timberland values were increased 50%. The dwellings on agricultural parcels were also increased. All pick-up work was completed and added to the assessment roll.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified a lower portion of sales in comparison to the statewide average. A review of the disqualified sales was completed with the county assessor and found that a reconsideration was given to most 1031 exchanges. The remainder of the disqualified sales are partial interest and family transactions. The qualified sales are now near the statewide average and supports that all arm's-length transactions have been made available for the measurement of the agricultural class.

One market area is currently defined. The county assessor reviews the market to determine if additional market areas are needed. The county assessor attempts to locate Conservation Reserve Program (CRP) acres in the county and currently accounts for approximately 43% of the enrolled acres. The county assessor has asked for assistance from taxpayers to acquire the acres enrolled in the program. The intensive use agricultural land is identified where chicken, cattle and hog facilities are located.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of agricultural homes was last done in 2018 to 2019 and rural residential in 2018 to 2019. Costing and depreciation tables utilized are dated 2022. The rural residential and agricultural homes and improvements were last reappraised and the county six-year inspection and review was completed during 2018 and 2019 and is considered in compliance.

Description of Analysis

The analysis of the 35 qualified sales of the agricultural class indicates that the median is the only measure of central tendency outside the acceptable range. The weighted mean and mean are both within range. The 35 sales are dispersed evenly among the study years and the median fluctuates drastically from the oldest year to the newest.

The review of the sample by the 80% Majority Land Use (MLU) reveals the only land use in range is irrigated with two sales. The dryland is represented with 16 sales and above the range, while the grassland has seven sales and below the range.

2024 Agricultural Correlation for Stanton County

If the dryland were to decrease 14% to become in range, the measures of central tendency for the overall statistics would fall below the acceptable range. A 3% decrease to all agricultural land would produce a median at the midpoint of 72%. However, the irrigated land and dryland MLU will be outside of the acceptable range. Two what-if statistics showing the impact of these adjustments can be found in the appendix of this report. The sample is not reliable enough to adjust any area to achieve uniformity.

The Stanton County Average Acre Value Comparison supports the values established and is most like Colfax and Pierce counties.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. The statistics as they are not reliable and the county but the values when compared to adjoining counties support the assessment actions.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	74.65	74.65	66.11	34.61	112.92
1	2	74.65	74.65	66.11	34.61	112.92
<u>Dry</u>						
County	16	83.76	80.33	77.26	11.94	103.97
1	16	83.76	80.33	77.26	11.94	103.97
<u>Grass</u>						
County	7	50.88	50.33	48.05	12.21	104.75
1	7	50.88	50.33	48.05	12.21	104.75
<u>ALL</u>						
	35	67.60	70.69	68.89	27.01	102.61

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Stanton County is determined to be at the statutory level of 75% of market value.

2024 Opinions of the Property Tax Administrator for Stanton County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Stanton County

Residential Real Property - Current

Number of Sales	121	Median	95.64
Total Sales Price	\$28,873,224	Mean	96.88
Total Adj. Sales Price	\$28,873,224	Wgt. Mean	94.66
Total Assessed Value	\$27,332,110	Average Assessed Value of the Base	\$178,376
Avg. Adj. Sales Price	\$238,622	Avg. Assessed Value	\$225,885

Confidence Interval - Current

95% Median C.I	91.73 to 99.18
95% Wgt. Mean C.I	91.40 to 97.92
95% Mean C.I	93.59 to 100.17
% of Value of the Class of all Real Property Value in the County	21.37
% of Records Sold in the Study Period	5.45
% of Value Sold in the Study Period	6.91

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	113	98	98.30
2022	122	95	95.03
2021	126	95	94.57
2020	129	96	95.59

2024 Commission Summary for Stanton County

Commercial Real Property - Current

Number of Sales	6	Median	98.82
Total Sales Price	\$665,500	Mean	113.54
Total Adj. Sales Price	\$665,500	Wgt. Mean	95.38
Total Assessed Value	\$634,740	Average Assessed Value of the Base	\$332,172
Avg. Adj. Sales Price	\$110,917	Avg. Assessed Value	\$105,790

Confidence Interval - Current

95% Median C.I	81.93 to 202.10
95% Wgt. Mean C.I	80.68 to 110.08
95% Mean C.I	67.29 to 159.79
% of Value of the Class of all Real Property Value in the County	3.32
% of Records Sold in the Study Period	3.24
% of Value Sold in the Study Period	1.03

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	7	100	94.38
2022	9	100	92.87
2021	8	100	98.88
2020	3	100	100.16

84 Stanton
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 121
 Total Sales Price : 28,873,224
 Total Adj. Sales Price : 28,873,224
 Total Assessed Value : 27,332,110
 Avg. Adj. Sales Price : 238,622
 Avg. Assessed Value : 225,885

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 14.39
 PRD : 102.35

COV : 19.09
 STD : 18.49
 Avg. Abs. Dev : 13.76
 MAX Sales Ratio : 172.79
 MIN Sales Ratio : 47.09

95% Median C.I. : 91.73 to 99.18
 95% Wgt. Mean C.I. : 91.40 to 97.92
 95% Mean C.I. : 93.59 to 100.17

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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>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	14	100.78	100.91	97.50	09.37	103.50	80.77	118.94	91.56 to 111.94	274,593	267,723	
01-JAN-22 To 31-MAR-22	7	108.21	105.84	106.38	03.60	99.49	96.56	111.50	96.56 to 111.50	289,414	307,867	
01-APR-22 To 30-JUN-22	24	94.67	96.36	98.26	11.03	98.07	47.09	115.71	90.70 to 108.00	209,158	205,525	
01-JUL-22 To 30-SEP-22	16	101.17	107.96	105.00	11.62	102.82	89.15	140.58	95.64 to 122.89	188,088	197,493	
01-OCT-22 To 31-DEC-22	12	86.59	86.41	86.30	11.38	100.13	64.30	106.50	71.40 to 97.75	276,533	238,642	
01-JAN-23 To 31-MAR-23	9	103.53	105.78	98.56	13.35	107.33	82.97	144.34	88.16 to 124.82	193,058	190,285	
01-APR-23 To 30-JUN-23	24	86.53	91.79	90.23	19.31	101.73	56.60	172.79	81.54 to 98.71	249,004	224,670	
01-JUL-23 To 30-SEP-23	15	81.88	89.11	85.45	16.70	104.28	64.42	134.27	76.30 to 95.55	262,787	224,539	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	61	100.13	101.54	100.69	10.46	100.84	47.09	140.58	96.56 to 106.78	227,859	229,437	
01-OCT-22 To 30-SEP-23	60	88.07	92.14	89.06	17.18	103.46	56.60	172.79	83.88 to 95.55	249,564	222,274	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	59	97.77	98.61	98.04	11.75	100.58	47.09	140.58	93.52 to 104.85	226,669	222,225	
<u>ALL</u>	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	2	105.06	105.06	105.08	00.80	99.98	104.22	105.89	N/A	557,000	585,273	
5	13	95.64	95.43	91.69	14.01	104.08	70.19	134.27	80.77 to 107.03	462,615	424,166	
10	7	95.60	102.91	97.30	21.01	105.77	63.61	144.34	63.61 to 144.34	102,857	100,085	
15	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346	
20	46	97.02	94.82	91.58	14.63	103.54	47.09	132.47	88.45 to 103.53	185,546	169,928	
25	1	93.37	93.37	93.37	00.00	100.00	93.37	93.37	N/A	860,500	803,475	
30	42	95.50	99.29	99.56	13.05	99.73	64.30	172.79	90.86 to 102.35	194,267	193,409	
<u>ALL</u>	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885	
06												
07												
<u>ALL</u>	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885	

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 121
 Total Sales Price : 28,873,224
 Total Adj. Sales Price : 28,873,224
 Total Assessed Value : 27,332,110
 Avg. Adj. Sales Price : 238,622
 Avg. Assessed Value : 225,885

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 97
 COD : 14.39
 PRD : 102.35

COV : 19.09
 STD : 18.49
 Avg. Abs. Dev : 13.76
 MAX Sales Ratio : 172.79
 MIN Sales Ratio : 47.09

95% Median C.I. : 91.73 to 99.18
 95% Wgt. Mean C.I. : 91.40 to 97.92
 95% Mean C.I. : 93.59 to 100.17

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	97.37	97.37	97.32	01.87	100.05	95.55	99.18	N/A	20,500	19,950
Ranges Excl. Low \$											
Greater Than 4,999	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885
Greater Than 14,999	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885
Greater Than 29,999	119	95.64	96.87	94.66	14.60	102.33	47.09	172.79	91.56 to 99.33	242,288	229,346
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	97.37	97.37	97.32	01.87	100.05	95.55	99.18	N/A	20,500	19,950
30,000 TO 59,999	6	113.08	112.68	114.55	17.23	98.37	85.33	144.34	85.33 to 144.34	42,167	48,303
60,000 TO 99,999	2	115.65	115.65	119.05	21.57	97.14	90.71	140.58	N/A	69,500	82,740
100,000 TO 149,999	16	99.40	99.52	99.12	16.99	100.40	47.09	132.54	81.00 to 118.94	135,852	134,651
150,000 TO 249,999	60	95.50	96.01	95.75	13.39	100.27	60.04	172.79	88.69 to 101.40	193,168	184,959
250,000 TO 499,999	28	91.41	92.76	92.09	13.62	100.73	56.60	120.63	84.23 to 105.74	334,536	308,090
500,000 TO 999,999	6	100.99	98.13	97.54	07.43	100.60	80.77	106.78	80.77 to 106.78	659,917	643,688
1,000,000 +	1	81.21	81.21	81.21	00.00	100.00	81.21	81.21	N/A	1,350,000	1,096,285
ALL	121	95.64	96.88	94.66	14.39	102.35	47.09	172.79	91.73 to 99.18	238,622	225,885

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	89	COV :	19.56	95% Median C.I. :	71.40 to 113.38
Total Sales Price :	3,470,400	Wgt. Mean :	92	STD :	18.11	95% Wgt. Mean C.I. :	79.13 to 105.49
Total Adj. Sales Price :	3,470,400	Mean :	93	Avg. Abs. Dev :	14.40	95% Mean C.I. :	79.62 to 105.52
Total Assessed Value :	3,203,460						
Avg. Adj. Sales Price :	347,040	COD :	16.20	MAX Sales Ratio :	120.63		
Avg. Assessed Value :	320,346	PRD :	100.28	MIN Sales Ratio :	66.03		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	1	97.01	97.01	97.01	100.00	97.01	97.01		N/A	219,900	213,330
01/01/2022 To 03/31/2022	1	111.50	111.50	111.50	100.00	111.50	111.50		N/A	470,000	524,055
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	2	106.50	106.50	107.24	13.28	99.31	92.36	120.63	N/A	285,000	305,630
10/01/2022 To 12/31/2022	2	78.41	78.41	80.68	08.94	97.19	71.40	85.41	N/A	366,250	295,490
01/01/2023 To 03/31/2023	1	82.97	82.97	82.97		100.00	82.97	82.97	N/A	390,000	323,580
04/01/2023 To 06/30/2023	3	85.04	88.15	86.42	18.56	102.00	66.03	113.38	N/A	362,667	313,418
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	4	104.26	105.38	107.04	10.25	98.45	92.36	120.63	N/A	314,975	337,161
10/01/2022 To 09/30/2023	6	84.01	84.04	83.91	12.58	100.15	66.03	113.38	66.03 to 113.38	368,417	309,136
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	5	92.36	96.26	97.39	16.31	98.84	71.40	120.63	N/A	354,500	345,259

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
15	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	89	COV :	19.56	95% Median C.I. :	71.40 to 113.38
Total Sales Price :	3,470,400	Wgt. Mean :	92	STD :	18.11	95% Wgt. Mean C.I. :	79.13 to 105.49
Total Adj. Sales Price :	3,470,400	Mean :	93	Avg. Abs. Dev :	14.40	95% Mean C.I. :	79.62 to 105.52
Total Assessed Value :	3,203,460						
Avg. Adj. Sales Price :	347,040	COD :	16.20	MAX Sales Ratio :	120.63		
Avg. Assessed Value :	320,346	PRD :	100.28	MIN Sales Ratio :	66.03		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346
Greater Than 15,000	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346
Greater Than 30,000	10	88.89	92.57	92.31	16.20	100.28	66.03	120.63	71.40 to 113.38	347,040	320,346
__ Incremental Ranges __											
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	2	84.21	84.21	83.45	15.21	100.91	71.40	97.01	N/A	233,700	195,025
250,000 TO 499,999	8	88.89	94.67	93.69	16.65	101.05	66.03	120.63	66.03 to 120.63	375,375	351,676
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	15	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	96	COV :	19.85	95% Median C.I. :	76.61 to 122.31
Total Sales Price :	3,470,400	Wgt. Mean :	100	STD :	19.87	95% Wgt. Mean C.I. :	85.38 to 114.39
Total Adj. Sales Price :	3,470,400	Mean :	100	Avg. Abs. Dev :	15.73	95% Mean C.I. :	85.88 to 114.30
Total Assessed Value :	3,466,445						
Avg. Adj. Sales Price :	347,040	COD :	16.39	MAX Sales Ratio :	130.96		
Avg. Assessed Value :	346,645	PRD :	100.20	MIN Sales Ratio :	71.30		

What IF

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>											
10/01/2021 To 12/31/2021	1	104.67	104.67	104.67	100.00	104.67	104.67		N/A	219,900	230,163
01/01/2022 To 03/31/2022	1	121.80	121.80	121.80	100.00	121.80	121.80		N/A	470,000	572,441
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	2	115.16	115.16	115.98	13.73	99.29	99.35	130.96	N/A	285,000	330,556
10/01/2022 To 12/31/2022	2	84.63	84.63	87.22	09.48	97.03	76.61	92.64	N/A	366,250	319,454
01/01/2023 To 03/31/2023	1	90.03	90.03	90.03	100.00	90.03	90.03		N/A	390,000	351,108
04/01/2023 To 06/30/2023	3	91.23	94.95	93.08	18.63	102.01	71.30	122.31	N/A	362,667	337,571
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	4	113.24	114.20	116.18	10.76	98.30	99.35	130.96	N/A	314,975	365,929
10/01/2022 To 09/30/2023	6	90.63	90.69	90.60	12.55	100.10	71.30	122.31	71.30 to 122.31	368,417	333,788
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	5	99.35	104.27	105.64	16.81	98.70	76.61	130.96	N/A	354,500	374,492

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	96	COV :	19.85	95% Median C.I. :	76.61 to 122.31
Total Sales Price :	3,470,400	Wgt. Mean :	100	STD :	19.87	95% Wgt. Mean C.I. :	85.38 to 114.39
Total Adj. Sales Price :	3,470,400	Mean :	100	Avg. Abs. Dev :	15.73	95% Mean C.I. :	85.88 to 114.30
Total Assessed Value :	3,466,445						
Avg. Adj. Sales Price :	347,040	COD :	16.39	MAX Sales Ratio :	130.96		
Avg. Assessed Value :	346,645	PRD :	100.20	MIN Sales Ratio :	71.30		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645
Greater Than 15,000	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645
Greater Than 30,000	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645
__ Incremental Ranges __											
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	2	90.64	90.64	89.81	15.48	100.92	76.61	104.67	N/A	233,700	209,890
250,000 TO 499,999	8	96.00	102.45	101.45	16.82	100.99	71.30	130.96	71.30 to 130.96	375,375	380,833
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	15	Improvmt	Increase	10%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	121	Median :	96	COV :	19.08	95% Median C.I. :	92.16 to 99.35
Total Sales Price :	28,873,224	Wgt. Mean :	96	STD :	18.60	95% Wgt. Mean C.I. :	92.22 to 98.93
Total Adj. Sales Price :	28,873,224	Mean :	98	Avg. Abs. Dev :	13.81	95% Mean C.I. :	94.19 to 100.81
Total Assessed Value :	27,595,095						
Avg. Adj. Sales Price :	238,622	COD :	14.41	MAX Sales Ratio :	172.79		
Avg. Assessed Value :	228,059	PRD :	102.02	MIN Sales Ratio :	47.09		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	14	104.41	101.45	97.94	08.58	103.58	80.77	118.94	91.56 to 111.94	274,593	268,926
01/01/2022 To 03/31/2022	7	108.21	107.31	108.76	04.97	98.67	96.56	121.80	96.56 to 121.80	289,414	314,779
04/01/2022 To 06/30/2022	24	94.67	96.36	98.26	11.03	98.07	47.09	115.71	90.70 to 108.00	209,158	205,525
07/01/2022 To 09/30/2022	16	101.17	109.04	106.66	11.82	102.23	89.15	140.58	96.85 to 127.17	188,088	200,608
10/01/2022 To 12/31/2022	12	88.22	87.45	87.74	10.90	99.67	64.30	106.50	76.61 to 97.75	276,533	242,636
01/01/2023 To 03/31/2023	9	103.53	106.57	100.15	12.60	106.41	88.16	144.34	88.69 to 124.82	193,058	193,344
04/01/2023 To 06/30/2023	24	89.34	92.64	91.44	18.89	101.31	56.60	172.79	81.54 to 98.71	249,004	227,689
07/01/2023 To 09/30/2023	15	81.88	89.11	85.45	16.70	104.28	64.42	134.27	76.30 to 95.55	262,787	224,539
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	61	100.94	102.11	101.52	10.61	100.58	47.09	140.58	96.85 to 106.78	227,859	231,324
10/01/2022 To 09/30/2023	60	88.68	92.81	90.05	16.97	103.06	56.60	172.79	84.15 to 95.55	249,564	224,739
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	59	97.85	99.29	99.13	11.82	100.16	47.09	140.58	94.53 to 104.85	226,669	224,702

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	121	Median :	96	COV :	19.08	95% Median C.I. :	92.16 to 99.35
Total Sales Price :	28,873,224	Wgt. Mean :	96	STD :	18.60	95% Wgt. Mean C.I. :	92.22 to 98.93
Total Adj. Sales Price :	28,873,224	Mean :	98	Avg. Abs. Dev :	13.81	95% Mean C.I. :	94.19 to 100.81
Total Assessed Value :	27,595,095						
Avg. Adj. Sales Price :	238,622	COD :	14.41	MAX Sales Ratio :	172.79		
Avg. Assessed Value :	228,059	PRD :	102.02	MIN Sales Ratio :	47.09		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	2	105.06	105.06	105.08	00.80	99.98	104.22	105.89	N/A	557,000	585,273
5	13	95.64	95.43	91.69	14.01	104.08	70.19	134.27	80.77 to 107.03	462,615	424,166
10	7	95.60	102.91	97.30	21.01	105.77	63.61	144.34	63.61 to 144.34	102,857	100,085
15	10	96.00	100.09	99.89	16.39	100.20	71.30	130.96	76.61 to 122.31	347,040	346,645
20	46	97.02	94.82	91.58	14.63	103.54	47.09	132.47	88.45 to 103.53	185,546	169,928
25	1	93.37	93.37	93.37		100.00	93.37	93.37	N/A	860,500	803,475
30	42	95.50	99.29	99.56	13.05	99.73	64.30	172.79	90.86 to 102.35	194,267	193,409

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	121	95.81	97.50	95.57	14.41	102.02	47.09	172.79	92.16 to 99.35	238,622	228,059
06											
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	121	Median :	96	COV :	19.08	95% Median C.I. :	92.16 to 99.35
Total Sales Price :	28,873,224	Wgt. Mean :	96	STD :	18.60	95% Wgt. Mean C.I. :	92.22 to 98.93
Total Adj. Sales Price :	28,873,224	Mean :	98	Avg. Abs. Dev :	13.81	95% Mean C.I. :	94.19 to 100.81
Total Assessed Value :	27,595,095						
Avg. Adj. Sales Price :	238,622	COD :	14.41	MAX Sales Ratio :	172.79		
Avg. Assessed Value :	228,059	PRD :	102.02	MIN Sales Ratio :	47.09		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	97.37	97.37	97.32	01.87	100.05	95.55	99.18	N/A	20,500	19,950
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	121	95.81	97.50	95.57	14.41	102.02	47.09	172.79	92.16 to 99.35	238,622	228,059
Greater Than 15,000	121	95.81	97.50	95.57	14.41	102.02	47.09	172.79	92.16 to 99.35	238,622	228,059
Greater Than 30,000	119	95.81	97.50	95.57	14.62	102.02	47.09	172.79	91.73 to 100.13	242,288	231,556
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	97.37	97.37	97.32	01.87	100.05	95.55	99.18	N/A	20,500	19,950
30,000 TO 59,999	6	113.08	112.68	114.55	17.23	98.37	85.33	144.34	85.33 to 144.34	42,167	48,303
60,000 TO 99,999	2	115.65	115.65	119.05	21.57	97.14	90.71	140.58	N/A	69,500	82,740
100,000 TO 149,999	16	99.40	99.52	99.12	16.99	100.40	47.09	132.54	81.00 to 118.94	135,852	134,651
150,000 TO 249,999	60	95.50	96.23	96.01	13.43	100.23	60.04	172.79	88.69 to 102.25	193,168	185,455
250,000 TO 499,999	28	92.19	94.98	94.59	13.99	100.41	56.60	130.96	84.59 to 105.74	334,536	316,421
500,000 TO 999,999	6	100.99	98.13	97.54	07.43	100.60	80.77	106.78	80.77 to 106.78	659,917	643,688
1,000,000 +	1	81.21	81.21	81.21		100.00	81.21	81.21	N/A	1,350,000	1,096,285

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	15	Improvmt	Increase	10%

What IF

84 Stanton
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 6
Total Sales Price : 665,500
Total Adj. Sales Price : 665,500
Total Assessed Value : 634,740
Avg. Adj. Sales Price : 110,917
Avg. Assessed Value : 105,790

MEDIAN : 99
WGT. MEAN : 95
MEAN : 114
COD : 22.50
PRD : 119.04

COV : 38.81
STD : 44.06
Avg. Abs. Dev : 22.23
MAX Sales Ratio : 202.10
MIN Sales Ratio : 81.93

95% Median C.I. : 81.93 to 202.10
95% Wgt. Mean C.I. : 80.68 to 110.08
95% Mean C.I. : 67.29 to 159.79

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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>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	2	91.18	91.18	90.17	10.14	101.12	81.93	100.43	N/A	196,500	177,175
01-JAN-21 To 31-MAR-21	1	104.78	104.78	104.78	00.00	100.00	104.78	104.78	N/A	20,000	20,955
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	94.82	94.82	94.82	00.00	100.00	94.82	94.82	N/A	72,500	68,745
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	97.63	95.49	91.46	07.29	104.41	81.93	104.78	N/A	121,375	111,013
01-OCT-21 To 30-SEP-22	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
01-OCT-22 To 30-SEP-23	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	2	99.80	99.80	96.97	04.99	102.92	94.82	104.78	N/A	46,250	44,850
01-JAN-22 To 31-DEC-22	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
<u>ALL</u>	6	98.82	113.54	95.38	22.50	119.04	81.93	202.10	81.93 to 202.10	110,917	105,790

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	5	100.43	116.81	94.78	25.92	123.24	81.93	202.10	N/A	100,100	94,873
30	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
<u>ALL</u>	6	98.82	113.54	95.38	22.50	119.04	81.93	202.10	81.93 to 202.10	110,917	105,790

84 Stanton
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	81.93	81.93	81.93	00.00	100.00	81.93	81.93	N/A	218,000	178,600
03	5	100.43	119.87	101.93	22.87	117.60	94.82	202.10	N/A	89,500	91,228
04											
<u>ALL</u>	<u>6</u>	<u>98.82</u>	<u>113.54</u>	<u>95.38</u>	<u>22.50</u>	<u>119.04</u>	<u>81.93</u>	<u>202.10</u>	<u>81.93 to 202.10</u>	<u>110,917</u>	<u>105,790</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	153.44	153.44	146.49	31.71	104.74	104.78	202.10	N/A	17,500	25,635
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	98.82	113.54	95.38	22.50	119.04	81.93	202.10	81.93 to 202.10	110,917	105,790
Greater Than 14,999	6	98.82	113.54	95.38	22.50	119.04	81.93	202.10	81.93 to 202.10	110,917	105,790
Greater Than 29,999	4	96.01	93.60	92.54	05.44	101.15	81.93	100.43	N/A	157,625	145,868
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	153.44	153.44	146.49	31.71	104.74	104.78	202.10	N/A	17,500	25,635
30,000 TO 59,999											
60,000 TO 99,999	1	94.82	94.82	94.82	00.00	100.00	94.82	94.82	N/A	72,500	68,745
100,000 TO 149,999											
150,000 TO 249,999	3	97.20	93.19	92.24	06.35	101.03	81.93	100.43	N/A	186,000	171,575
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>6</u>	<u>98.82</u>	<u>113.54</u>	<u>95.38</u>	<u>22.50</u>	<u>119.04</u>	<u>81.93</u>	<u>202.10</u>	<u>81.93 to 202.10</u>	<u>110,917</u>	<u>105,790</u>

84 Stanton
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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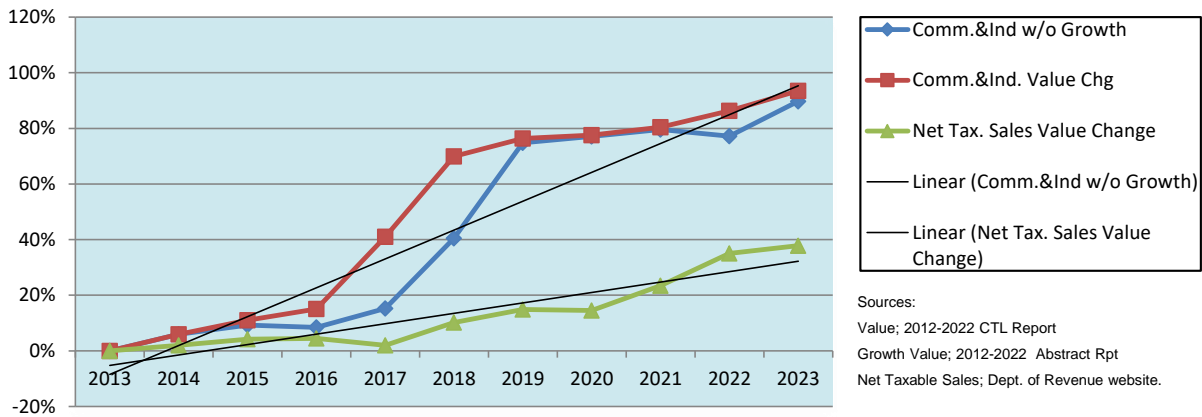
95% Median C.I. : 81.93 to 202.10
 95% Wgt. Mean C.I. : 80.68 to 110.08
 95% Mean C.I. : 67.29 to 159.79

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	165,000	160,375
342	1	94.82	94.82	94.82	00.00	100.00	94.82	94.82	N/A	72,500	68,745
344	1	104.78	104.78	104.78	00.00	100.00	104.78	104.78	N/A	20,000	20,955
471	2	91.18	91.18	90.17	10.14	101.12	81.93	100.43	N/A	196,500	177,175
528	1	202.10	202.10	202.10	00.00	100.00	202.10	202.10	N/A	15,000	30,315
<u>ALL</u>	6	98.82	113.54	95.38	22.50	119.04	81.93	202.10	81.93 to 202.10	110,917	105,790

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
2012	\$ 27,054,215	\$ 25,080	0.09%	\$ 27,029,135		\$ 17,169,438	
2013	\$ 28,658,790	\$ -	0.00%	\$ 28,658,790	5.93%	\$ 17,513,977	2.01%
2014	\$ 30,028,335	\$ 475,165	1.58%	\$ 29,553,170	3.12%	\$ 17,886,328	2.13%
2015	\$ 31,132,740	\$ 1,792,930	5.76%	\$ 29,339,810	-2.29%	\$ 17,940,045	0.30%
2016	\$ 38,153,275	\$ 6,977,600	18.29%	\$ 31,175,675	0.14%	\$ 17,509,700	-2.40%
2017	\$ 45,980,885	\$ 7,978,705	17.35%	\$ 38,002,180	-0.40%	\$ 18,911,968	8.01%
2018	\$ 47,704,940	\$ 419,720	0.88%	\$ 47,285,220	2.84%	\$ 19,722,795	4.29%
2019	\$ 48,047,590	\$ 139,470	0.29%	\$ 47,908,120	0.43%	\$ 19,657,100	-0.33%
2020	\$ 48,820,470	\$ 239,205	0.49%	\$ 48,581,265	1.11%	\$ 21,193,549	7.82%
2021	\$ 50,399,000	\$ 2,467,200	4.90%	\$ 47,931,800	-1.82%	\$ 23,187,660	9.41%
2022	\$ 52,355,080	\$ 1,018,850	1.95%	\$ 51,336,230	1.86%	\$ 23,666,030	2.06%
2023	\$ 54,493,100	\$ 596,775	1.10%	\$ 53,896,325	2.94%	\$ 26,463,087	11.82%
Ann %chg	6.64%			Average	1.26%	4.21%	4.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	5.93%	5.93%	2.01%
2014	9.24%	10.99%	4.18%
2015	8.45%	15.08%	4.49%
2016	15.23%	41.03%	1.98%
2017	40.47%	69.96%	10.15%
2018	74.78%	76.33%	14.87%
2019	77.08%	77.60%	14.49%
2020	79.57%	80.45%	23.44%
2021	77.17%	86.29%	35.05%
2022	89.75%	93.52%	37.84%
2023	99.22%	101.42%	54.13%

County Number	84
County Name	Stanton

84 Stanton
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 35
Total Sales Price : 26,796,128
Total Adj. Sales Price : 26,796,128
Total Assessed Value : 18,460,625
Avg. Adj. Sales Price : 765,604
Avg. Assessed Value : 527,446

MEDIAN : 68
WGT. MEAN : 69
MEAN : 71
COD : 27.01
PRD : 102.61

COV : 30.56
STD : 21.60
Avg. Abs. Dev : 18.26
MAX Sales Ratio : 113.49
MIN Sales Ratio : 35.23

95% Median C.I. : 55.35 to 86.91
95% Wgt. Mean C.I. : 61.23 to 76.56
95% Mean C.I. : 63.53 to 77.85

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	110.58	110.58	110.58	00.00	100.00	110.58	110.58	N/A	1,339,200	1,480,890
01-JAN-21 To 31-MAR-21	7	91.31	88.76	84.88	11.90	104.57	63.70	113.49	63.70 to 113.49	592,543	502,948
01-APR-21 To 30-JUN-21	2	87.90	87.90	87.94	01.13	99.95	86.91	88.88	N/A	546,168	480,318
01-JUL-21 To 30-SEP-21	2	91.35	91.35	90.29	03.80	101.17	87.88	94.82	N/A	589,465	532,255
01-OCT-21 To 31-DEC-21	5	67.48	66.62	67.87	09.87	98.16	51.42	80.60	N/A	945,814	641,909
01-JAN-22 To 31-MAR-22	3	44.33	51.44	47.86	17.28	107.48	43.51	66.49	N/A	937,333	448,577
01-APR-22 To 30-JUN-22	1	67.60	67.60	67.60	00.00	100.00	67.60	67.60	N/A	960,000	648,935
01-JUL-22 To 30-SEP-22	2	63.36	63.36	71.92	44.40	88.10	35.23	91.48	N/A	589,465	423,930
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	3	47.32	49.47	51.69	13.23	95.71	41.15	59.94	N/A	1,016,783	525,535
01-APR-23 To 30-JUN-23	6	62.75	65.36	62.60	31.33	104.41	37.40	100.49	37.40 to 100.49	760,782	476,221
01-JUL-23 To 30-SEP-23	3	53.08	53.77	54.39	01.54	98.86	52.88	55.35	N/A	580,940	315,985
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	12	90.10	90.87	90.57	10.09	100.33	63.70	113.49	86.91 to 95.28	646,522	585,556
01-OCT-21 To 30-SEP-22	11	66.49	61.98	62.52	18.71	99.14	35.23	91.48	43.51 to 80.60	880,000	550,188
01-OCT-22 To 30-SEP-23	12	52.98	58.49	57.51	22.80	101.70	37.40	100.49	47.32 to 74.61	779,822	448,490
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	16	87.00	82.06	78.54	13.87	104.48	51.42	113.49	67.48 to 94.28	696,758	547,208
01-JAN-22 To 31-DEC-22	6	55.41	58.11	57.41	30.82	101.22	35.23	91.48	35.23 to 91.48	825,155	473,754
<u>ALL</u>	35	67.60	70.69	68.89	27.01	102.61	35.23	113.49	55.35 to 86.91	765,604	527,446

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	35	67.60	70.69	68.89	27.01	102.61	35.23	113.49	55.35 to 86.91	765,604	527,446
<u>ALL</u>	35	67.60	70.69	68.89	27.01	102.61	35.23	113.49	55.35 to 86.91	765,604	527,446

84 Stanton
AGRICULTURAL LAND

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	11	80.60	78.95	76.20	12.53	103.61	55.35	94.28	63.70 to 91.48	702,285	535,146
1	11	80.60	78.95	76.20	12.53	103.61	55.35	94.28	63.70 to 91.48	702,285	535,146
<u> Grass </u>											
County	6	51.88	51.33	49.45	11.85	103.80	41.15	66.49	41.15 to 66.49	580,970	287,283
1	6	51.88	51.33	49.45	11.85	103.80	41.15	66.49	41.15 to 66.49	580,970	287,283
<u> ALL </u>	35	67.60	70.69	68.89	27.01	102.61	35.23	113.49	55.35 to 86.91	765,604	527,446

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Irrigated </u>											
County	2	74.65	74.65	66.11	34.61	112.92	48.81	100.49	N/A	1,090,347	720,828
1	2	74.65	74.65	66.11	34.61	112.92	48.81	100.49	N/A	1,090,347	720,828
<u> Dry </u>											
County	16	83.76	80.33	77.26	11.94	103.97	55.35	94.82	67.48 to 91.31	619,056	478,306
1	16	83.76	80.33	77.26	11.94	103.97	55.35	94.82	67.48 to 91.31	619,056	478,306
<u> Grass </u>											
County	7	50.88	50.33	48.05	12.21	104.75	41.15	66.49	41.15 to 66.49	685,403	329,324
1	7	50.88	50.33	48.05	12.21	104.75	41.15	66.49	41.15 to 66.49	685,403	329,324
<u> ALL </u>	35	67.60	70.69	68.89	27.01	102.61	35.23	113.49	55.35 to 86.91	765,604	527,446

Stanton County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Stanton	1	5,769	6,385	6,385	5,555	4,819	5,704	5,021	4,852	5,624
Cuming	1	n/a	7,452	7,452	7,926	5,209	n/a	6,878	5,867	7,408
Colfax	1	6,404	6,304	6,304	6,051	5,740	5,526	5,100	4,818	5,970
Platte	6	9,520	8,585	8,585	8,381	7,590	7,190	6,900	6,479	8,154
Madison	1	8,243	7,701	7,701	7,341	6,875	6,675	5,495	4,673	6,658
Pierce	1	7,806	7,290	7,290	7,188	7,059	6,684	5,436	5,160	6,885
Wayne	1	8,750	8,550	8,550	8,265	8,000	7,700	7,085	6,750	7,658

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Stanton	1	6,392	6,394	6,393	4,463	3,267	5,411	5,043	5,116	5,621
Cuming	1	7,275	7,279	6,832	4,160	5,857	6,265	5,215	5,208	6,648
Colfax	1	7,434	7,317	7,007	6,878	6,399	6,329	5,846	5,382	6,651
Platte	6	7,841	7,350	6,729	6,639	6,347	5,938	4,900	3,724	6,461
Madison	1	7,816	7,631	7,107	6,743	6,439	6,164	4,798	3,825	6,719
Pierce	1	5,635	5,460	5,145	4,905	4,260	4,130	2,875	2,510	4,576
Wayne	1	7,700	7,650	7,600	7,575	7,400	7,000	6,360	6,000	7,178

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Stanton	1	2,244	2,372	1,860	2,325	1,605	n/a	n/a	1,878	2,085
Cuming	1	3,282	3,263	2,766	2,868	n/a	n/a	n/a	n/a	3,164
Colfax	1	2,129	2,128	1,928	1,928	n/a	1,821	n/a	1,714	2,081
Platte	6	2,434	2,456	2,273	2,287	n/a	1,490	2,040	1,948	2,389
Madison	1	2,492	2,400	2,248	2,185	2,075	n/a	n/a	n/a	2,357
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,013
Wayne	1	2,850	2,720	2,525	2,375	2,140	n/a	n/a	n/a	2,699

County	Mkt Area	CRP	TIMBER	WASTE
Stanton	1	3,412	285	151
Cuming	1	5,888	1,422	130
Colfax	1	4,389	1,680	150
Platte	6	2,443	2,064	200
Madison	1	4,640	995	150
Pierce	1	4,100	976	150

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURE - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Mrkt Area	Strata Heading	Strata	Change Value	Change Type	Percent Change
1	Dry Land	Dry1D1	5497	Decrease	14%
1	Dry Land	Dry1D	5499	Decrease	14%
1	Dry Land	Dry2D1	5498	Decrease	14%
1	Dry Land	Dry2D	3838	Decrease	14%
1	Dry Land	Dry3D1	2810	Decrease	14%
1	Dry Land	Dry3D	4653	Decrease	14%
1	Dry Land	Dry4D1	4337	Decrease	14%
1	Dry Land	Dry4D	4400	Decrease	14%

Type : Qualified

Number of Sales :	35	Median :	66	COV :	28.56	95% Median C.I. :	55.44 to 74.63
Total Sales Price :	26,896,128	Wgt. Mean :	64	STD :	18.55	95% Wgt. Mean C.I. :	55.95 to 71.60
Total Adj. Sales Price :	26,796,128	Mean :	65	Avg. Abs. Dev :	14.64	95% Mean C.I. :	58.79 to 71.09
Total Assessed Value :	17,088,827						
Avg. Adj. Sales Price :	765,604	COD :	22.32	MAX Sales Ratio :	108.87		
Avg. Assessed Value :	488,252	PRD :	101.83	MIN Sales Ratio :	32.51		

Printed : 04/01/2024

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>											
10/01/2020 To 12/31/2020	1	108.87	108.87	108.87		100.00	108.87	108.87	N/A	1,339,200	1,457,990
01/01/2021 To 03/31/2021	7	78.52	76.67	73.58	11.93	104.20	55.97	98.04	55.97 to 98.04	592,543	435,967
04/01/2021 To 06/30/2021	2	75.53	75.53	75.57	01.19	99.95	74.63	76.42	N/A	546,168	412,732
07/01/2021 To 09/30/2021	2	78.50	78.50	77.54	04.00	101.24	75.36	81.63	N/A	589,465	457,092
10/01/2021 To 12/31/2021	5	58.32	59.66	63.85	13.70	93.44	44.81	70.78	N/A	945,814	603,907
01/01/2022 To 03/31/2022	3	42.68	50.20	46.55	17.74	107.84	42.61	65.32	N/A	937,333	436,326
04/01/2022 To 06/30/2022	1	60.80	60.80	60.80		100.00	60.80	60.80	N/A	960,000	583,664
07/01/2022 To 09/30/2022	2	58.13	58.13	64.34	35.15	90.35	37.70	78.55	N/A	589,465	379,278
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	40.18	44.18	45.75	11.25	96.57	39.41	52.96	N/A	1,016,783	465,135
04/01/2023 To 06/30/2023	6	59.73	62.73	61.32	26.95	102.30	32.51	103.87	32.51 to 103.87	760,782	466,474
07/01/2023 To 09/30/2023	3	67.06	61.46	55.91	11.11	109.93	47.48	69.84	N/A	580,940	324,813
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	12	77.47	79.46	80.55	11.64	98.65	55.97	108.87	74.63 to 83.01	646,522	520,784
10/01/2021 To 09/30/2022	11	58.32	56.91	58.58	18.96	97.15	37.70	78.55	42.61 to 70.78	880,000	515,521
10/01/2022 To 09/30/2023	12	54.20	57.78	55.23	25.26	104.62	32.51	103.87	40.18 to 68.60	779,822	430,724
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	16	74.68	71.44	70.07	12.90	101.96	44.81	98.04	58.32 to 80.81	696,758	488,184
01/01/2022 To 12/31/2022	6	51.74	54.61	53.55	26.30	101.98	37.70	78.55	37.70 to 78.55	825,155	441,866

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	35	65.59	64.94	63.77	22.32	101.83	32.51	108.87	55.44 to 74.63	765,604	488,252

Type : Qualified

Number of Sales :	35	Median :	66	COV :	28.56	95% Median C.I. :	55.44 to 74.63
Total Sales Price :	26,896,128	Wgt. Mean :	64	STD :	18.55	95% Wgt. Mean C.I. :	55.95 to 71.60
Total Adj. Sales Price :	26,796,128	Mean :	65	Avg. Abs. Dev :	14.64	95% Mean C.I. :	58.79 to 71.09
Total Assessed Value :	17,088,827						
Avg. Adj. Sales Price :	765,604	COD :	22.32	MAX Sales Ratio :	108.87		
Avg. Assessed Value :	488,252	PRD :	101.83	MIN Sales Ratio :	32.51		

Printed : 04/01/2024

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Dry_____</u>											
County	11	69.18	67.84	65.58	12.42	103.45	47.48	80.81	55.21 to 78.55	702,285	460,581
1	11	69.18	67.84	65.58	12.42	103.45	47.48	80.81	55.21 to 78.55	702,285	460,581
<u>_____Grass_____</u>											
County	6	60.38	56.75	52.70	17.64	107.69	40.18	69.84	40.18 to 69.84	580,970	306,169
1	6	60.38	56.75	52.70	17.64	107.69	40.18	69.84	40.18 to 69.84	580,970	306,169
<u>_____ALL_____</u>											
10/01/2020 To 09/30/2023	35	65.59	64.94	63.77	22.32	101.83	32.51	108.87	55.44 to 74.63	765,604	488,252

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Irrigated_____</u>											
County	2	77.92	77.92	69.34	33.32	112.37	51.96	103.87	N/A	1,090,347	756,030
1	2	77.92	77.92	69.34	33.32	112.37	51.96	103.87	N/A	1,090,347	756,030
<u>_____Dry_____</u>											
County	16	71.91	69.06	66.50	11.85	103.85	47.48	81.63	58.32 to 78.52	619,056	411,696
1	16	71.91	69.06	66.50	11.85	103.85	47.48	81.63	58.32 to 78.52	619,056	411,696
<u>_____Grass_____</u>											
County	7	55.44	54.73	49.94	19.77	109.59	40.18	69.84	40.18 to 69.84	685,403	342,289
1	7	55.44	54.73	49.94	19.77	109.59	40.18	69.84	40.18 to 69.84	685,403	342,289
<u>_____ALL_____</u>											
10/01/2020 To 09/30/2023	35	65.59	64.94	63.77	22.32	101.83	32.51	108.87	55.44 to 74.63	765,604	488,252

AGRICULTURE - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Mrkt Area	Strata Heading	Strata	Change Value	Change Type	Percent Change
1	Irrigated Land	Irrg1A1	6633	Increase	3%
1	Irrigated Land	Irrg1A	5942	Increase	3%
1	Irrigated Land	Irrg2A1	6577	Increase	3%
1	Irrigated Land	Irrg2A	5722	Increase	3%
1	Irrigated Land	Irrg3A1	4964	Increase	3%
1	Irrigated Land	Irrg3A	5875	Increase	3%
1	Irrigated Land	Irrg4A1	5172	Increase	3%
1	Irrigated Land	Irrg4A	4998	Increase	3%
1	Dry Land	Dry1D1	6584	Increase	3%
1	Dry Land	Dry1D	6586	Increase	3%
1	Dry Land	Dry2D1	6585	Increase	3%
1	Dry Land	Dry2D	4597	Increase	3%
1	Dry Land	Dry3D1	3365	Increase	3%
1	Dry Land	Dry3D	5573	Increase	3%
1	Dry Land	Dry4D1	5194	Increase	3%
1	Dry Land	Dry4D	5269	Increase	3%
1	Grass Land	PGrass1G1	2311	Increase	3%
1	Grass Land	PGrass1G	2443	Increase	3%
1	Grass Land	PGrass2G1	1916	Increase	3%
1	Grass Land	PGrass2G	2395	Increase	3%
1	Grass Land	PGrass3G1	1653	Increase	3%
1	Grass Land	PGrass4G	1934	Increase	3%
1	CRP Land	CRP1C1	3647	Increase	3%
1	CRP Land	CRP1C	3793	Increase	3%
1	CRP Land	CRP2C1	3323	Increase	3%
1	CRP Land	CRP2C	3642	Increase	3%

1	CRP Land	CRP3C1	2731	Increase	3%
1	Timber Land	Timber1T1	294	Increase	3%
1	Timber Land	Timber1T	294	Increase	3%
1	Timber Land	Timber2T1	294	Increase	3%
1	Timber Land	Timber2T	294	Increase	3%
1	Timber Land	Timber3T1	294	Increase	3%
1	Timber Land	Timber3T	294	Increase	3%
1	Timber Land	Timber4T1	294	Increase	3%
1	Timber Land	Timber4T	294	Increase	3%

Type : Qualified

Number of Sales :	35	Median :	72	COV :	29.61	95% Median C.I. :	66.11 to 89.38
Total Sales Price :	26,896,128	Wgt. Mean :	72	STD :	21.94	95% Wgt. Mean C.I. :	64.14 to 79.90
Total Adj. Sales Price :	26,796,128	Mean :	74	Avg. Abs. Dev :	18.10	95% Mean C.I. :	66.83 to 81.37
Total Assessed Value :	19,298,777						
Avg. Adj. Sales Price :	765,604	COD :	25.16	MAX Sales Ratio :	117.95		
Avg. Assessed Value :	551,394	PRD :	102.89	MIN Sales Ratio :	37.59		

Printed : 04/01/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	1	117.95	117.95	117.95		100.00	117.95	117.95	N/A	1,339,200	1,579,532
01/01/2021 To 03/31/2021	7	93.81	91.30	87.56	11.56	104.27	67.03	116.37	67.03 to 116.37	592,543	518,840
04/01/2021 To 06/30/2021	2	90.46	90.46	90.51	01.19	99.94	89.38	91.53	N/A	546,168	494,318
07/01/2021 To 09/30/2021	2	93.79	93.79	92.72	03.76	101.15	90.26	97.31	N/A	589,465	546,525
10/01/2021 To 12/31/2021	5	69.27	69.10	71.55	11.29	96.58	52.45	82.85	N/A	945,814	676,774
01/01/2022 To 03/31/2022	3	44.81	52.01	48.38	17.34	107.50	43.96	67.27	N/A	937,333	453,467
04/01/2022 To 06/30/2022	1	69.48	69.48	69.48		100.00	69.48	69.48	N/A	960,000	667,013
07/01/2022 To 09/30/2022	2	67.95	67.95	75.90	38.45	89.53	41.82	94.08	N/A	589,465	447,418
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	46.52	49.05	51.17	12.81	95.86	41.38	59.25	N/A	1,016,783	520,271
04/01/2023 To 06/30/2023	6	66.88	69.34	66.89	29.53	103.66	37.59	108.48	37.59 to 108.48	760,782	508,919
07/01/2023 To 09/30/2023	3	69.06	65.95	62.27	07.27	105.91	56.86	71.93	N/A	580,940	361,742
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	12	92.67	93.80	94.00	10.23	99.79	67.03	117.95	89.38 to 97.45	646,522	607,758
10/01/2021 To 09/30/2022	11	67.27	64.27	65.15	19.10	98.65	41.82	94.08	43.96 to 82.85	880,000	573,284
10/01/2022 To 09/30/2023	12	58.18	63.42	60.91	24.92	104.12	37.59	108.48	46.52 to 76.66	779,822	474,963
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	16	89.42	84.57	81.61	13.48	103.63	52.45	116.37	69.27 to 96.79	696,758	568,590
01/01/2022 To 12/31/2022	6	56.04	60.24	59.02	29.82	102.07	41.82	94.08	41.82 to 94.08	825,155	487,042

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	35	71.93	74.10	72.02	25.16	102.89	37.59	117.95	66.11 to 89.38	765,604	551,394

Type : Qualified

Number of Sales :	35	Median :	72	COV :	29.61	95% Median C.I. :	66.11 to 89.38
Total Sales Price :	26,896,128	Wgt. Mean :	72	STD :	21.94	95% Wgt. Mean C.I. :	64.14 to 79.90
Total Adj. Sales Price :	26,796,128	Mean :	74	Avg. Abs. Dev :	18.10	95% Mean C.I. :	66.83 to 81.37
Total Assessed Value :	19,298,777						
Avg. Adj. Sales Price :	765,604	COD :	25.16	MAX Sales Ratio :	117.95		
Avg. Assessed Value :	551,394	PRD :	102.89	MIN Sales Ratio :	37.59		

Printed : 04/01/2024

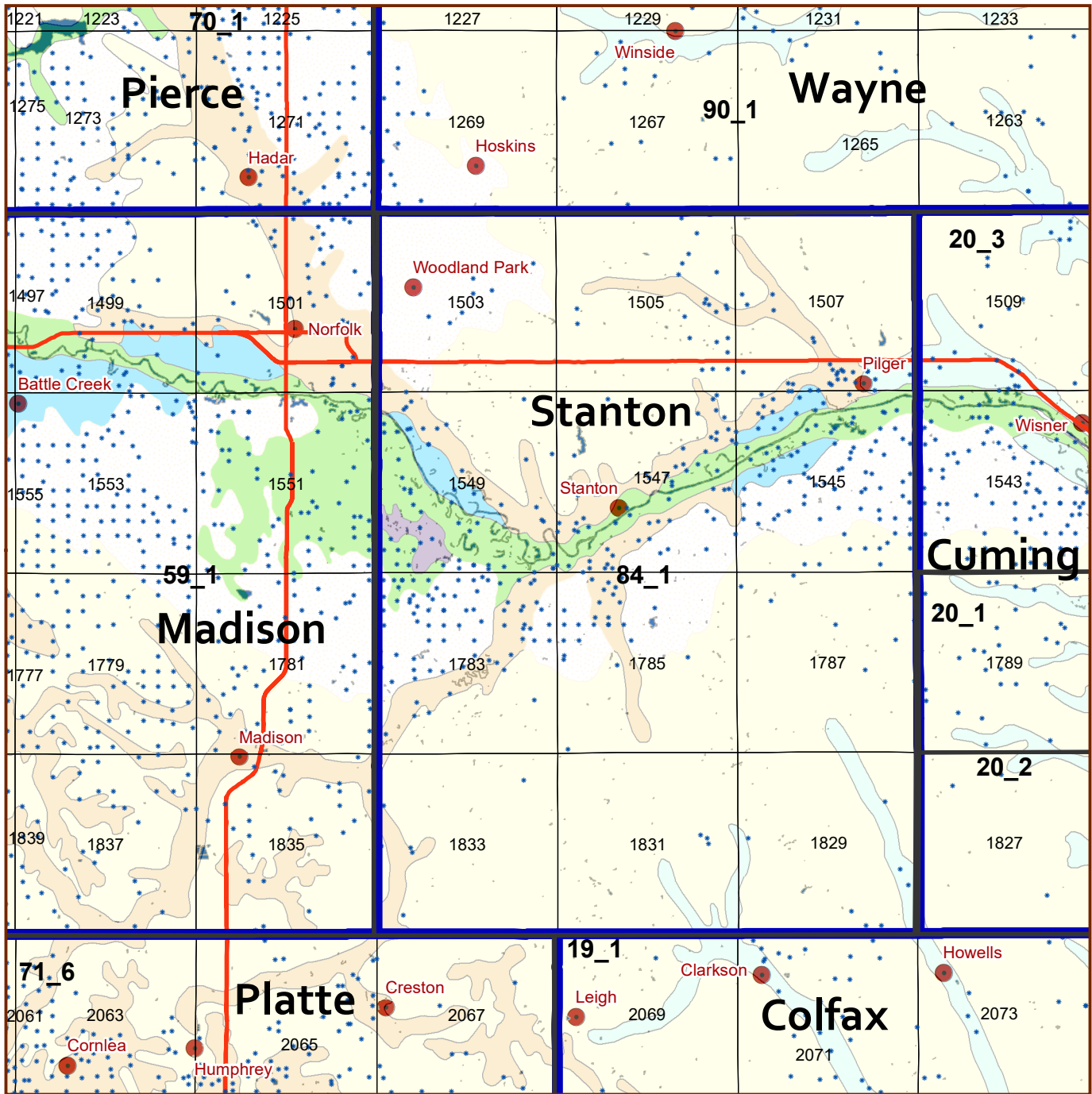
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Dry_____</u>											
County	11	82.85	81.25	78.54	12.42	103.45	56.86	96.79	66.11 to 94.08	702,285	551,599
1	11	82.85	81.25	78.54	12.42	103.45	56.86	96.79	66.11 to 94.08	702,285	551,599
<u>_____Grass_____</u>											
County	6	62.19	58.45	54.28	17.64	107.68	41.38	71.93	41.38 to 71.93	580,970	315,336
1	6	62.19	58.45	54.28	17.64	107.68	41.38	71.93	41.38 to 71.93	580,970	315,336
<u>_____ALL_____</u>											
10/01/2020 To 09/30/2023	35	71.93	74.10	72.02	25.16	102.89	37.59	117.95	66.11 to 89.38	765,604	551,394

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Irrigated_____</u>											
County	2	81.28	81.28	72.29	33.46	112.44	54.08	108.48	N/A	1,090,347	788,168
1	2	81.28	81.28	72.29	33.46	112.44	54.08	108.48	N/A	1,090,347	788,168
<u>_____Dry_____</u>											
County	16	86.12	82.61	79.57	11.87	103.82	56.86	97.31	69.27 to 93.81	619,056	492,572
1	16	86.12	82.61	79.57	11.87	103.82	56.86	97.31	69.27 to 93.81	619,056	492,572
<u>_____Grass_____</u>											
County	7	57.10	56.50	51.69	19.54	109.31	41.38	71.93	41.38 to 71.93	685,403	354,281
1	7	57.10	56.50	51.69	19.54	109.31	41.38	71.93	41.38 to 71.93	685,403	354,281
<u>_____ALL_____</u>											
10/01/2020 To 09/30/2023	35	71.93	74.10	72.02	25.16	102.89	37.59	117.95	66.11 to 89.38	765,604	551,394

STANTON COUNTY



Legend

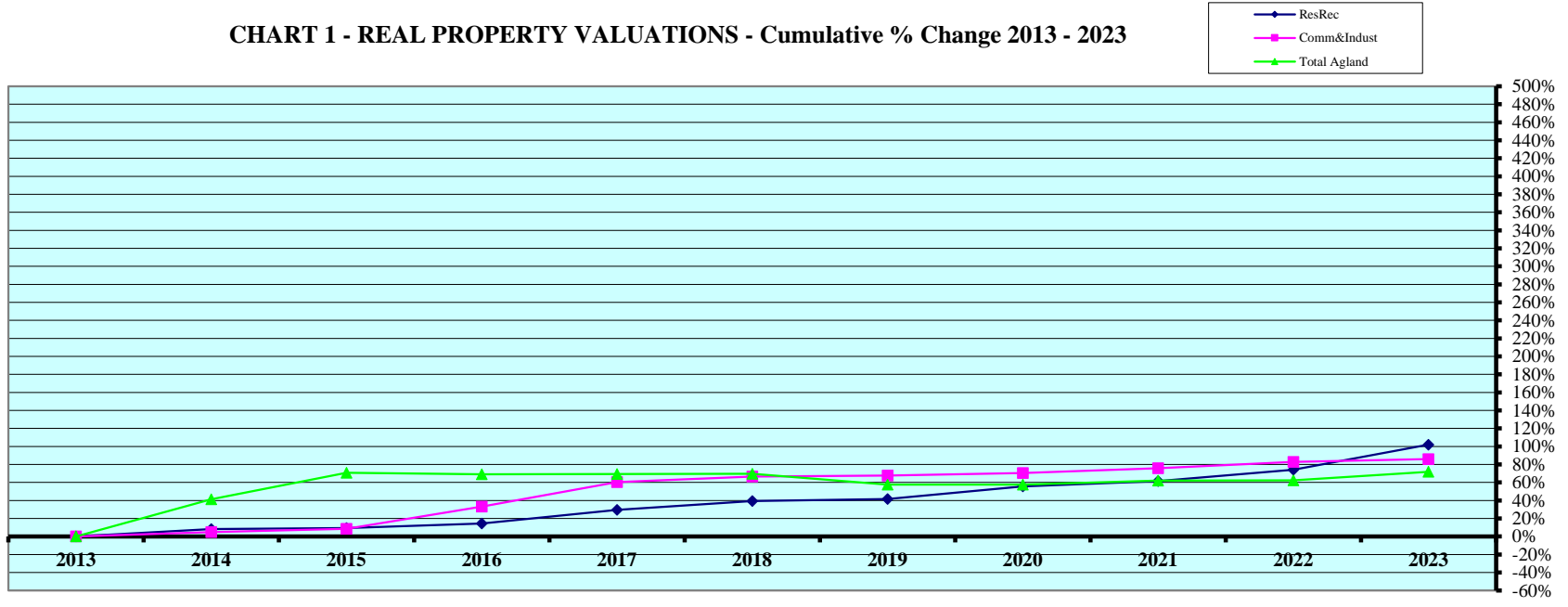
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	174,790,785	-	-	-	28,658,790	-	-	-	607,356,545	-	-	-
2014	189,115,745	14,324,960	8.20%	8.20%	30,028,335	1,369,545	4.78%	4.78%	859,110,420	251,753,875	41.45%	41.45%
2015	191,119,740	2,003,995	1.06%	9.34%	31,132,740	1,104,405	3.68%	8.63%	1,037,426,595	178,316,175	20.76%	70.81%
2016	199,786,610	8,666,870	4.53%	14.30%	38,153,275	7,020,535	22.55%	33.13%	1,026,443,315	-10,983,280	-1.06%	69.00%
2017	226,468,925	26,682,315	13.36%	29.57%	45,980,885	7,827,610	20.52%	60.44%	1,027,965,410	1,522,095	0.15%	69.25%
2018	243,608,480	17,139,555	7.57%	39.37%	47,704,940	1,724,055	3.75%	66.46%	1,029,505,025	1,539,615	0.15%	69.51%
2019	247,609,910	4,001,430	1.64%	41.66%	48,047,590	342,650	0.72%	67.65%	957,253,030	-72,251,995	-7.02%	57.61%
2020	272,232,295	24,622,385	9.94%	55.75%	48,820,470	772,880	1.61%	70.35%	957,634,460	381,430	0.04%	57.67%
2021	282,047,825	9,815,530	3.61%	61.36%	50,399,000	1,578,530	3.23%	75.86%	984,681,725	27,047,265	2.82%	62.13%
2022	304,474,165	22,426,340	7.95%	74.19%	52,355,080	1,956,080	3.88%	82.68%	986,119,755	1,438,030	0.15%	62.36%
2023	353,089,605	48,615,440	15.97%	102.01%	53,299,325	944,245	1.80%	85.98%	1,043,536,580	57,416,825	5.82%	71.82%

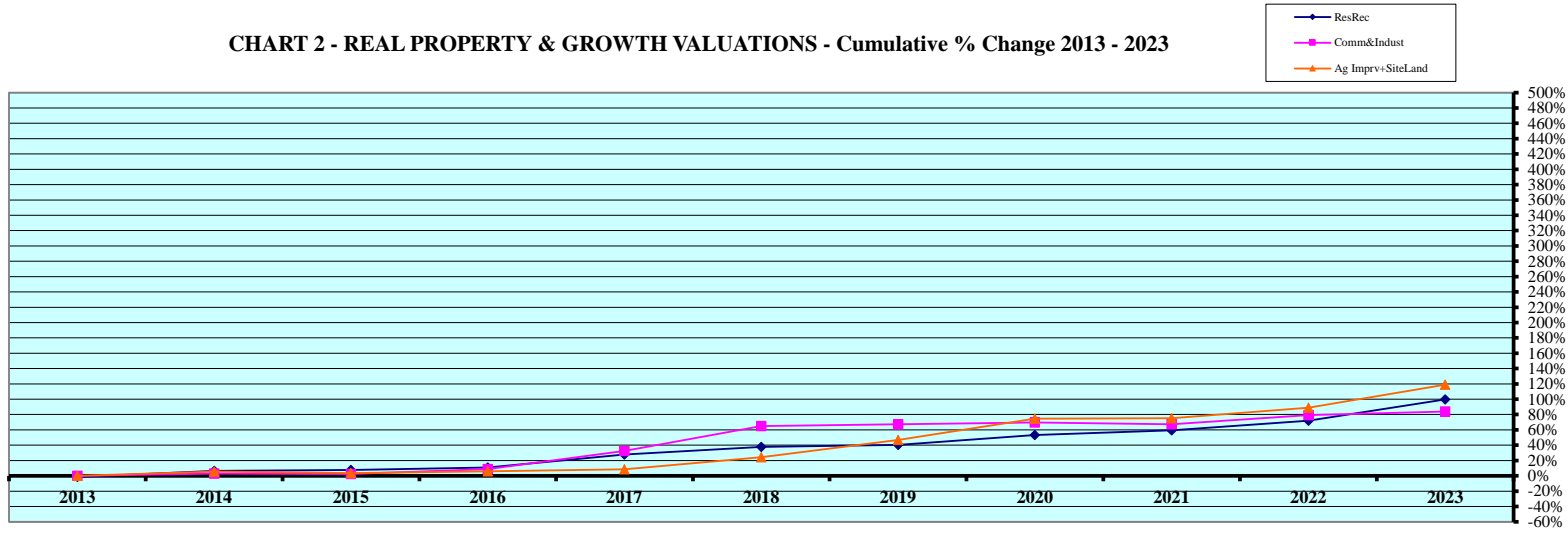
Rate Annual %chg: Residential & Recreational **7.28%** Commercial & Industrial **6.40%** Agricultural Land **5.56%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	174,790,785	2,625,110	1.50%	172,165,675	-	-1.50%	28,658,790	0	0.00%	28,658,790	-	0.00%	
2014	189,115,745	2,927,805	1.55%	186,187,940	6.52%	6.52%	30,028,335	475,165	1.58%	29,553,170	3.12%	3.12%	
2015	191,119,740	2,721,635	1.42%	188,398,105	-0.38%	7.78%	31,132,740	1,792,930	5.76%	29,339,810	-2.29%	2.38%	
2016	199,786,610	6,005,955	3.01%	193,780,655	1.39%	10.86%	38,153,275	6,977,600	18.29%	31,175,675	0.14%	8.78%	
2017	226,468,925	2,847,300	1.26%	223,621,625	11.93%	27.94%	45,980,885	7,978,705	17.35%	38,002,180	-0.40%	32.60%	
2018	243,608,480	2,653,580	1.09%	240,954,900	6.40%	37.85%	47,704,940	419,720	0.88%	47,285,220	2.84%	64.99%	
2019	247,609,910	2,254,040	0.91%	245,355,870	0.72%	40.37%	48,047,590	139,470	0.29%	47,908,120	0.43%	67.17%	
2020	272,232,295	4,214,635	1.55%	268,017,660	8.24%	53.34%	48,820,470	239,205	0.49%	48,581,265	1.11%	69.52%	
2021	282,047,825	3,350,390	1.19%	278,697,435	2.37%	59.45%	50,399,000	2,467,200	4.90%	47,931,800	-1.82%	67.25%	
2022	304,474,165	3,985,520	1.31%	300,488,645	6.54%	71.91%	52,355,080	1,018,850	1.95%	51,336,230	1.86%	79.13%	
2023	353,089,605	3,996,222	1.13%	349,093,383	14.65%	99.72%	53,299,325	596,775	1.12%	52,702,550	0.66%	83.90%	
Rate Ann%chg	7.28%			Resid & Recreat w/o growth			6.40%			C & I w/o growth			0.56%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	45,110,995	27,891,310	73,002,305	1,485,245	2.03%	71,517,060	-	-
2014	46,268,270	31,530,090	77,798,360	596,910	0.77%	77,201,450	5.75%	5.75%
2015	45,976,365	31,045,230	77,021,595	1,451,195	1.88%	75,570,400	-2.86%	3.52%
2016	47,276,520	32,544,680	79,821,200	2,558,385	3.21%	77,262,815	0.31%	5.84%
2017	47,689,460	33,415,810	81,105,270	1,831,945	2.26%	79,273,325	-0.69%	8.59%
2018	50,364,145	49,927,025	100,291,170	9,524,495	9.50%	90,766,675	11.91%	24.33%
2019	54,584,005	55,094,425	109,678,430	2,453,090	2.24%	107,225,340	6.91%	46.88%
2020	68,080,875	64,414,410	132,495,285	5,088,790	3.84%	127,406,495	16.16%	74.52%
2021	70,890,110	60,906,570	131,796,680	3,917,065	2.97%	127,879,615	-3.48%	75.17%
2022	78,087,960	64,543,495	142,631,455	4,697,475	3.29%	137,933,980	4.66%	88.94%
2023	89,914,560	73,393,125	163,307,685	3,484,640	2.13%	159,823,045	12.05%	118.93%
Rate Ann%chg	7.14%	10.16%	8.38%	Ag Imprv+Site w/o growth			5.07%	

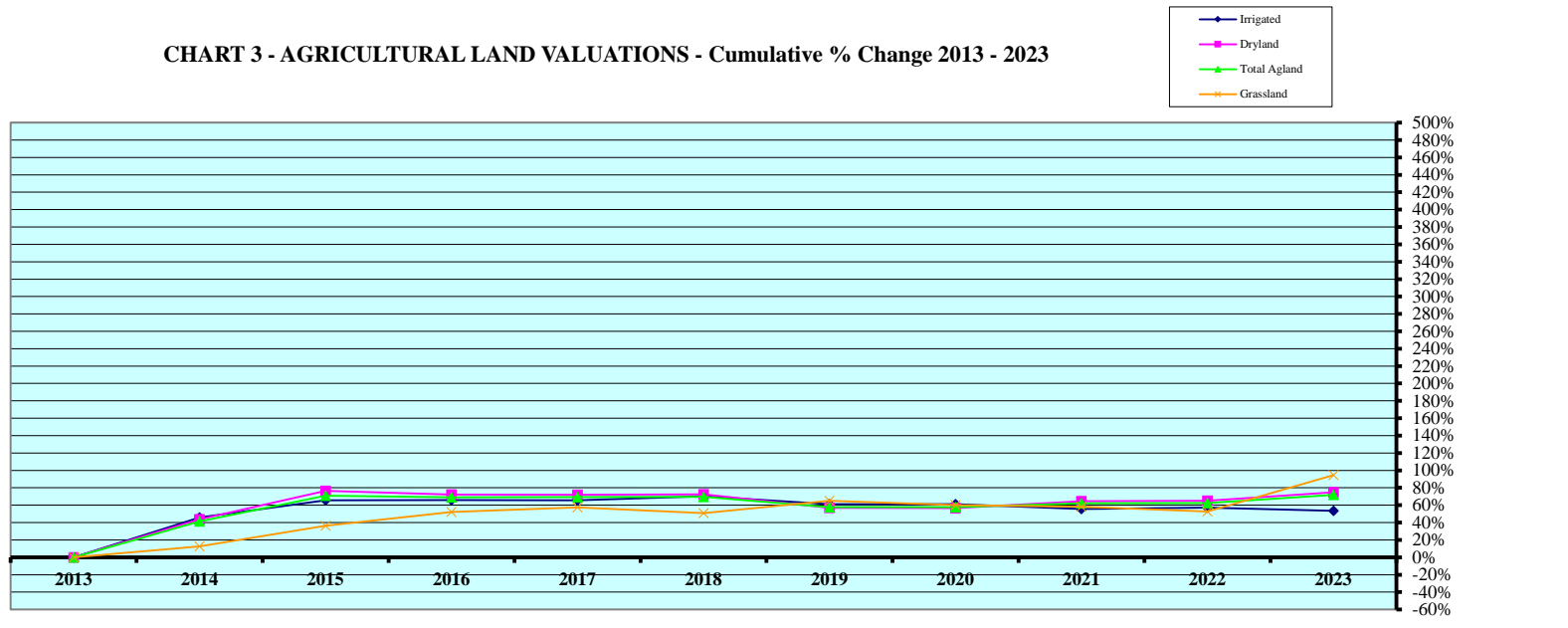
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 84
County STANTON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	120,855,160	-	-	-	434,456,435	-	-	-	48,414,450	-	-	-
2014	176,302,385	55,447,225	45.88%	45.88%	624,617,245	190,160,810	43.77%	43.77%	54,479,205	6,064,755	12.53%	12.53%
2015	200,162,430	23,860,045	13.53%	65.62%	766,750,080	142,132,835	22.76%	76.48%	66,031,380	11,552,175	21.20%	36.39%
2016	200,390,195	227,765	0.11%	65.81%	748,125,410	-18,624,670	-2.43%	72.20%	73,628,750	7,597,370	11.51%	52.08%
2017	200,051,175	-339,020	-0.17%	65.53%	747,565,970	-559,440	-0.07%	72.07%	76,159,790	2,531,040	3.44%	57.31%
2018	205,772,850	5,721,675	2.86%	70.26%	749,423,630	1,857,660	0.25%	72.50%	73,071,625	-3,088,165	-4.05%	50.93%
2019	194,804,255	-10,968,595	-5.33%	61.19%	681,253,050	-68,170,580	-9.10%	56.81%	79,877,125	6,805,500	9.31%	64.99%
2020	194,760,250	-44,005	-0.02%	61.15%	681,108,570	-144,480	-0.02%	56.77%	77,445,590	-2,431,535	-3.04%	59.96%
2021	188,163,675	-6,596,575	-3.39%	55.69%	715,437,425	34,328,855	5.04%	64.67%	76,619,490	-826,100	-1.07%	58.26%
2022	189,929,465	1,765,790	0.94%	57.15%	717,774,505	2,337,080	0.33%	65.21%	73,876,745	-2,742,745	-3.58%	52.59%
2023	185,636,180	-4,293,285	-2.26%	53.60%	759,113,745	41,339,240	5.76%	74.73%	94,194,380	20,317,635	27.50%	94.56%

Rate Ann.%chg: Irrigated **4.39%** Dryland **5.74%** Grassland **6.88%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	726,395	-	-	-	2,904,105	-	-	-	607,356,545	-	-	-
2014	759,340	32,945	4.54%	4.54%	2,952,245	48,140	1.66%	1.66%	859,110,420	251,753,875	41.45%	41.45%
2015	990,070	230,730	30.39%	36.30%	3,492,635	540,390	18.30%	20.27%	1,037,426,595	178,316,175	20.76%	70.81%
2016	1,034,440	44,370	4.48%	42.41%	3,264,520	-228,115	-6.53%	12.41%	1,026,443,315	-10,983,280	-1.06%	69.00%
2017	1,051,800	17,360	1.68%	44.80%	3,136,675	-127,845	-3.92%	8.01%	1,027,965,410	1,522,095	0.15%	69.25%
2018	807,035	-244,765	-23.27%	11.10%	429,885	-2,706,790	-86.29%	-85.20%	1,029,505,025	1,539,615	0.15%	69.51%
2019	806,420	-615	-0.08%	11.02%	512,180	82,295	19.14%	-82.36%	957,253,030	-72,251,995	-7.02%	57.61%
2020	590,475	-215,945	-26.78%	-18.71%	3,729,575	3,217,395	628.18%	28.42%	957,634,460	381,430	0.04%	57.67%
2021	589,515	-960	-0.16%	-18.84%	3,871,620	142,045	3.81%	33.32%	984,681,725	27,047,265	2.82%	62.13%
2022	678,110	88,595	15.03%	-6.65%	3,860,930	-10,690	-0.28%	32.95%	986,119,755	1,438,030	0.15%	62.36%
2023	741,250	63,140	9.31%	2.05%	3,851,025	-9,905	-0.26%	32.61%	1,043,536,580	57,416,825	5.82%	71.82%

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

Rate Ann.%chg: Total Agric Land **5.56%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	120,481,750	35,658	3,379			435,287,015	160,169	2,718			48,658,650	45,012	1,081		
2014	175,683,895	35,910	4,892	44.79%	44.79%	625,951,115	159,833	3,916	44.10%	44.10%	54,418,385	44,767	1,216	12.45%	12.45%
2015	199,540,835	36,046	5,536	13.15%	63.84%	769,288,060	159,632	4,819	23.05%	77.33%	65,793,945	44,765	1,470	20.91%	35.96%
2016	200,662,780	36,275	5,532	-0.07%	63.71%	750,013,255	155,186	4,833	0.29%	77.84%	73,378,455	48,806	1,503	2.29%	39.08%
2017	200,678,290	36,281	5,531	-0.01%	63.70%	747,421,590	154,609	4,834	0.03%	77.88%	75,674,090	49,508	1,529	1.67%	41.39%
2018	205,857,940	37,222	5,531	-0.01%	63.68%	753,385,275	155,802	4,836	0.03%	77.93%	71,883,255	55,767	1,289	-15.67%	19.24%
2019	196,389,385	37,181	5,282	-4.49%	56.33%	682,139,970	154,804	4,406	-8.87%	62.14%	79,976,145	56,980	1,404	8.89%	29.84%
2020	194,834,065	36,957	5,272	-0.19%	56.02%	681,037,640	155,073	4,392	-0.33%	61.60%	77,471,180	56,435	1,373	-2.20%	26.99%
2021	188,343,520	37,260	5,055	-4.12%	49.60%	716,029,425	155,184	4,614	5.06%	69.78%	76,614,725	56,167	1,364	-0.63%	26.18%
2022	189,927,425	37,576	5,054	-0.01%	49.59%	718,114,935	155,658	4,613	-0.01%	69.76%	73,981,735	55,613	1,330	-2.47%	23.06%
2023	185,668,285	37,918	4,897	-3.12%	44.92%	760,056,925	155,488	4,888	5.96%	79.87%	94,187,155	55,093	1,710	28.51%	58.15%

Rate Annual %chg Average Value/Acre: 3.78%

6.05%

4.69%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	765,510	5,101	150			2,876,405	10,291	280			608,069,330	256,230	2,373		
2014	739,150	4,926	150	0.00%	0.00%	2,872,155	10,276	280	0.00%	0.00%	859,664,700	255,711	3,362	41.66%	41.66%
2015	969,715	5,103	190	26.62%	26.62%	3,500,985	10,156	345	23.33%	23.33%	1,039,093,540	255,702	4,064	20.88%	71.24%
2016	1,035,890	5,452	190	0.00%	26.62%	3,473,075	10,085	344	-0.10%	23.21%	1,028,563,455	255,804	4,021	-1.05%	69.43%
2017	1,051,210	5,531	190	0.02%	26.64%	3,150,580	9,408	335	-2.76%	19.81%	1,027,975,760	255,338	4,026	0.13%	69.65%
2018	796,845	4,193	190	0.01%	26.65%	431,430	2,259	191	-42.97%	-31.68%	1,032,354,745	255,242	4,045	0.46%	70.43%
2019	807,620	4,249	190	0.00%	26.65%	434,380	2,275	191	-0.01%	-31.68%	959,747,500	255,488	3,757	-7.12%	58.29%
2020	589,975	4,266	138	-27.23%	-7.84%	3,732,565	3,491	1,069	459.88%	282.52%	957,665,425	256,222	3,738	-0.50%	57.50%
2021	589,995	4,266	138	0.00%	-7.84%	3,873,310	3,491	1,110	3.77%	296.95%	985,450,975	256,368	3,844	2.84%	61.98%
2022	678,505	4,890	139	0.33%	-7.54%	3,862,645	2,509	1,539	38.74%	450.71%	986,565,245	256,246	3,850	0.16%	62.24%
2023	739,795	5,219	142	2.16%	-5.54%	3,853,655	2,503	1,540	0.02%	450.79%	1,044,505,815	256,222	4,077	5.88%	71.78%

84
STANTON

Rate Annual %chg Average Value/Acre: 5.56%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 5,701	Value : 1,852,553,078	Growth 6,940,565	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	136	694,650	27	444,990	88	1,337,730	251	2,477,370	
02. Res Improve Land	704	5,992,982	633	15,748,212	514	30,281,115	1,851	52,022,309	
03. Res Improvements	733	94,085,462	713	104,926,130	522	142,305,103	1,968	341,316,695	
04. Res Total	869	100,773,094	740	121,119,332	610	173,923,948	2,219	395,816,374	2,690,380
% of Res Total	39.16	25.46	33.35	30.60	27.49	43.94	38.92	21.37	38.76
05. Com UnImp Land	16	63,775	2	34,475	7	291,005	25	389,255	
06. Com Improve Land	108	1,049,730	14	346,880	20	909,345	142	2,305,955	
07. Com Improvements	110	20,051,295	14	3,288,895	28	8,778,855	152	32,119,045	
08. Com Total	126	21,164,800	16	3,670,250	35	9,979,205	177	34,814,255	1,986,700
% of Com Total	71.19	60.79	9.04	10.54	19.77	28.66	3.10	1.88	28.62
09. Ind UnImp Land	0	0	0	0	2	281,690	2	281,690	
10. Ind Improve Land	0	0	0	0	5	2,301,850	5	2,301,850	
11. Ind Improvements	0	0	0	0	6	24,053,966	6	24,053,966	
12. Ind Total	0	0	0	0	8	26,637,506	8	26,637,506	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.14	1.44	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	869	100,773,094	740	121,119,332	610	173,923,948	2,219	395,816,374	2,690,380
% of Res & Rec Total	39.16	25.46	33.35	30.60	27.49	43.94	38.92	21.37	38.76
Com & Ind Total	126	21,164,800	16	3,670,250	43	36,616,711	185	61,451,761	1,986,700
% of Com & Ind Total	68.11	34.44	8.65	5.97	23.24	59.59	3.25	3.32	28.62
17. Taxable Total	995	121,937,894	756	124,789,582	653	210,540,659	2,404	457,268,135	4,677,080
% of Taxable Total	41.39	26.67	31.45	27.29	27.16	46.04	42.17	24.68	67.39

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	93	24	200	317

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	16,575	0	0	2,539	928,739,575	2,540	928,756,150
28. Ag-Improved Land	0	0	0	0	698	290,885,885	698	290,885,885
29. Ag Improvements	0	0	0	0	757	175,642,908	757	175,642,908

30. Ag Total				3,297	1,395,284,943
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	18	18.00	585,000	18	18.00	585,000	
32. HomeSite Improv Land	458	468.02	15,210,650	458	468.02	15,210,650	
33. HomeSite Improvements	491	0.00	133,766,543	491	0.00	133,766,543	709,280
34. HomeSite Total				509	486.02	149,562,193	
35. FarmSite UnImp Land	182	335.18	1,307,210	182	335.18	1,307,210	
36. FarmSite Improv Land	572	2,072.13	8,079,850	572	2,072.13	8,079,850	
37. FarmSite Improvements	672	0.00	41,876,365	672	0.00	41,876,365	1,554,205
38. FarmSite Total				854	2,407.31	51,263,425	
39. Road & Ditches	2,531	4,858.80	0	2,531	4,858.80	0	
40. Other- Non Ag Use	10	360.12	269,810	10	360.12	269,810	
41. Total Section VI				1,363	8,112.25	201,095,428	2,263,485

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	2,895,500	27	2,201.44	2,895,500

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,146.32	8.30%	20,262,335	9.50%	6,440.01
46. 1A	2,140.35	5.65%	12,348,520	5.79%	5,769.39
47. 2A1	8,036.39	21.20%	51,313,115	24.07%	6,385.10
48. 2A	12,740.49	33.60%	70,768,870	33.19%	5,554.64
49. 3A1	3,086.25	8.14%	14,872,595	6.98%	4,818.99
50. 3A	131.03	0.35%	747,385	0.35%	5,703.92
51. 4A1	6,018.06	15.87%	30,215,325	14.17%	5,020.77
52. 4A	2,613.79	6.89%	12,681,575	5.95%	4,851.80
53. Total	37,912.68	100.00%	213,209,720	100.00%	5,623.70
Dry					
54. 1D1	6,403.13	4.12%	40,928,015	4.69%	6,391.88
55. 1D	34,135.16	21.97%	218,250,750	24.99%	6,393.72
56. 2D1	16,256.93	10.47%	103,933,700	11.90%	6,393.19
57. 2D	4,447.70	2.86%	19,848,650	2.27%	4,462.68
58. 3D1	2,181.42	1.40%	7,127,775	0.82%	3,267.49
59. 3D	44,467.90	28.63%	240,602,860	27.55%	5,410.71
60. 4D1	2,802.22	1.80%	14,131,845	1.62%	5,043.09
61. 4D	44,643.37	28.74%	228,400,295	26.16%	5,116.11
62. Total	155,337.83	100.00%	873,223,890	100.00%	5,621.45
Grass					
63. 1G1	7,685.76	13.93%	18,145,290	17.60%	2,360.90
64. 1G	11,077.22	20.08%	26,518,905	25.72%	2,394.00
65. 2G1	12,663.22	22.96%	24,195,035	23.46%	1,910.65
66. 2G	9,100.64	16.50%	20,569,555	19.95%	2,260.23
67. 3G1	9,428.48	17.09%	12,191,480	11.82%	1,293.05
68. 3G	938.29	1.70%	267,510	0.26%	285.10
69. 4G1	405.05	0.73%	115,445	0.11%	285.01
70. 4G	3,864.07	7.00%	1,113,440	1.08%	288.15
71. Total	55,162.73	100.00%	103,116,660	100.00%	1,869.32
Irrigated Total					
Irrigated Total	37,912.68	14.80%	213,209,720	17.85%	5,623.70
Dry Total					
Dry Total	155,337.83	60.65%	873,223,890	73.12%	5,621.45
Grass Total					
Grass Total	55,162.73	21.54%	103,116,660	8.63%	1,869.32
72. Waste	5,195.00	2.03%	786,560	0.07%	151.41
73. Other	2,499.67	0.98%	3,852,685	0.32%	1,541.28
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	256,107.91	100.00%	1,194,189,515	100.00%	4,662.84

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	37,912.68	213,209,720	37,912.68	213,209,720
77. Dry Land	2.76	16,575	0.00	0	155,335.07	873,207,315	155,337.83	873,223,890
78. Grass	0.00	0	0.00	0	55,162.73	103,116,660	55,162.73	103,116,660
79. Waste	0.00	0	6.44	0	5,188.56	786,560	5,195.00	786,560
80. Other	0.00	0	0.00	0	2,499.67	3,852,685	2,499.67	3,852,685
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	2.76	16,575	6.44	0	256,098.71	1,194,172,940	256,107.91	1,194,189,515

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	37,912.68	14.80%	213,209,720	17.85%	5,623.70
Dry Land	155,337.83	60.65%	873,223,890	73.12%	5,621.45
Grass	55,162.73	21.54%	103,116,660	8.63%	1,869.32
Waste	5,195.00	2.03%	786,560	0.07%	151.41
Other	2,499.67	0.98%	3,852,685	0.32%	1,541.28
Exempt	0.00	0.00%	0	0.00%	0.00
Total	256,107.91	100.00%	1,194,189,515	100.00%	4,662.84

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	20	481,870	175	8,837,105	175	46,982,976	195	56,301,951	647,795
83.2 Norfolk V	13	341,550	0	0	0	0	13	341,550	0
83.3 Pilger	74	308,190	135	960,890	135	14,632,965	209	15,902,045	194,225
83.4 Rural	76	845,085	408	24,722,825	415	114,797,087	491	140,364,997	1,119,445
83.5 Stanton	62	386,460	569	5,032,092	598	79,452,497	660	84,871,049	712,045
83.6 Wp	6	114,215	564	12,469,397	645	85,451,170	651	98,034,782	16,870
84 Residential Total	251	2,477,370	1,851	52,022,309	1,968	341,316,695	2,219	395,816,374	2,690,380

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Norfolk	0	0	2	125,650	2	1,362,140	2	1,487,790	0
85.2	Pilger	10	33,975	18	350,995	19	9,849,045	29	10,234,015	0
85.3	Rural	9	572,695	26	3,220,045	36	32,975,376	45	36,768,116	1,798,370
85.4	Stanton	6	29,800	90	698,735	90	10,151,370	96	10,879,905	188,330
85.5	Wp	2	34,475	11	212,380	11	1,835,080	13	2,081,935	0
86	Commercial Total	27	670,945	147	4,607,805	158	56,173,011	185	61,451,761	1,986,700

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,850.95	17.44%	15,375,180	18.78%	2,244.24
88. 1G	8,890.58	22.63%	21,092,380	25.76%	2,372.44
89. 2G1	10,023.40	25.52%	18,644,565	22.77%	1,860.10
90. 2G	7,054.70	17.96%	16,402,990	20.03%	2,325.12
91. 3G1	6,456.10	16.43%	10,362,070	12.65%	1,605.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	7.64	0.02%	14,350	0.02%	1,878.27
95. Total	39,283.37	100.00%	81,891,535	100.00%	2,084.64
CRP					
96. 1C1	777.80	14.56%	2,753,855	15.11%	3,540.57
97. 1C	1,413.70	26.47%	5,206,160	28.57%	3,682.65
98. 2C1	1,631.33	30.55%	5,263,135	28.88%	3,226.28
99. 2C	1,102.26	20.64%	3,897,615	21.39%	3,536.02
100. 3C1	415.14	7.77%	1,100,540	6.04%	2,651.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	5,340.23	100.00%	18,221,305	100.00%	3,412.08
Timber					
105. 1T1	57.01	0.54%	16,255	0.54%	285.13
106. 1T	772.94	7.33%	220,365	7.34%	285.10
107. 2T1	1,008.49	9.57%	287,335	9.57%	284.92
108. 2T	943.68	8.95%	268,950	8.95%	285.00
109. 3T1	2,557.24	24.26%	728,870	24.26%	285.02
110. 3T	938.29	8.90%	267,510	8.91%	285.10
111. 4T1	405.05	3.84%	115,445	3.84%	285.01
112. 4T	3,856.43	36.59%	1,099,090	36.59%	285.00
113. Total	10,539.13	100.00%	3,003,820	100.00%	285.02
<hr/>					
Grass Total	39,283.37	71.21%	81,891,535	79.42%	2,084.64
CRP Total	5,340.23	9.68%	18,221,305	17.67%	3,412.08
Timber Total	10,539.13	19.11%	3,003,820	2.91%	285.02
<hr/>					
114. Market Area Total	55,162.73	100.00%	103,116,660	100.00%	1,869.32

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

84 Stanton

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	353,089,605	395,816,374	42,726,769	12.10%	2,690,380	11.34%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	89,914,560	149,562,193	59,647,633	66.34%	709,280	65.55%
04. Total Residential (sum lines 1-3)	443,004,165	545,378,567	102,374,402	23.11%	3,399,660	22.34%
05. Commercial	28,976,490	34,814,255	5,837,765	20.15%	1,986,700	13.29%
06. Industrial	24,322,835	26,637,506	2,314,671	9.52%	0	9.52%
07. Total Commercial (sum lines 5-6)	53,299,325	61,451,761	8,152,436	15.30%	1,986,700	11.57%
08. Ag-Farmsite Land, Outbuildings	73,123,315	51,263,425	-21,859,890	-29.89%	1,554,205	-32.02%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	269,810	269,810	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	73,393,125	51,533,235	-21,859,890	-29.78%	1,554,205	-31.90%
12. Irrigated	185,636,180	213,209,720	27,573,540	14.85%		
13. Dryland	759,113,745	873,223,890	114,110,145	15.03%		
14. Grassland	94,194,380	103,116,660	8,922,280	9.47%		
15. Wasteland	741,250	786,560	45,310	6.11%		
16. Other Agland	3,851,025	3,852,685	1,660	0.04%		
17. Total Agricultural Land	1,043,536,580	1,194,189,515	150,652,935	14.44%		
18. Total Value of all Real Property (Locally Assessed)	1,613,233,195	1,852,553,078	239,319,883	14.83%	6,940,565	14.40%

2024 Assessment Survey for Stanton County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One (Starts 2/12/24)
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$179,920
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$1,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$400
12.	Amount of last year's assessor's budget not used:
	\$8,785

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Pilger and Stanton are zoned.
4.	When was zoning implemented?
	1998

D. Contracted Services

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

E. Appraisal /Listing Services

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

2024 Residential Assessment Survey for Stanton County

1.	Valuation data collection done by:																				
	Central Plains Valuation LLC																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels</td> </tr> <tr> <td style="text-align: center;">5</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 - Located south of Hwy. 275 one mile on Hwy. 15 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 or Stanton</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 OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwelling</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Eagle Ridge - Ridge between Norfolk and Stanton, contains approximately 14 parcels	5	Norfolk Subdivision - includes any parcels near the city of Norfolk, except the Woodland Park Subdivision	10	Pilger - Located south of Hwy. 275 one mile on Hwy. 15 and most of the south end is in a flood plain	15	Rural - Any parcel not near a village or the city of Norfolk or Stanton	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 OB	Agricultural outbuildings	AG DW	Agricultural dwelling
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AG OB	Agricultural outbuildings																				
AG DW	Agricultural dwelling																				
3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	Correlation between cost and sales comparison																				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																				
	Local market information within the valuation grouping develops the depreciation studies.																				
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																				
	No. Utilize the CAMA depreciation table and adjust each valuation group with an economic factor.																				
6.	Describe the methodology used to determine the residential lot values?																				
	Sales.																				
7.	How are rural residential site values developed?																				
	Sales, and compare to surrounding counties first acre value																				

8. Are there form 191 applications on file?

no

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

Current value of property divided by number of lots, develop the lot value by market as they are sold.

10.

<u>Valuation Group</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	2022	2022	2021	2018-2019
5	2022	2022	2021	2018-2019
10	2022	2022	2021	2019
15	2022	2022	2021	2018-2019
20	2022	2022	2021	2019
25	2022	2022	2021	2019
30	2022	2022	2021	2019
AG OB	2019	2022	2021	2018-2019
AG DW	2022	2022	2021	2018-2019

2024 Commercial Assessment Survey for Stanton County

1.	Valuation data collection done by:																							
	William Kaiser, Thomas Kubert - Industrial																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pilger, small village, includes new and rebuilt businesses</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural and Woodland Park, located east of Norfolk on Hwy. 35.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pilger, small village, includes new and rebuilt businesses	5	Rural and Woodland Park, located east of Norfolk on Hwy. 35.	10	City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.												
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																							
1	Pilger, small village, includes new and rebuilt businesses																							
5	Rural and Woodland Park, located east of Norfolk on Hwy. 35.																							
10	City of Stanton, hosts the County seat and located approximately 10 miles from City of Norfolk. This town includes several businesses.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	Correlation between the cost and market approaches estimates commercial market values.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	No unique properties at this time.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	Yes, local market information is used to develop depreciation studies.																							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																							
	No																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Sales methodology																							
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1	2023	2022	2023	2022																				
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10	2023	2022	2023	2022																				
	The county intends to have a contracted reappraisal for completion in 2024.																							

2024 Agricultural Assessment Survey for Stanton County

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

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

2023
Three Year Plan of Assessment
Stanton County (84)
2024, 2025, 2026

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

The Stanton County Assessor's office staff includes the Assessor and one office clerk at this time. No one currently serves in the capacity of deputy Assessor. The current assessor plans to retire in December of 2023. Last July a new staff member was hired with the intention of working for a period of time and learning the basics of the Assessor's Office. They were planning to take the test to obtain an Assessor's Certificate and it was the intent of the current assessor to then ask the board to appoint them as County Assessor in January of 2024. This staff member gave their 2 week notice just recently to begin a new job. They had decided this was too much for them and they were no longer interested in taking over the responsibility of this office. Sometime in July this office will be advertising for this position with the hope of hiring someone that has a current Assessor's certificate or is very interested in obtaining one in the next few months. The County Board is aware of the situation and has offered to support the assessor in any way that they can to get the position filled. The current Assessor's certificate has been maintained since 1978. Monthly meetings for the Northeast District Assessors are held and attended as time allows. Education opportunities are also presented during the Assessor's annual fall workshop as well as being provided by the State by way of webinars. The Assessor has completed 68.75 hours of the mandated 60 credit hours of required continuing education in order to maintain certification during the 1/1/2019 - 04/20/2022 timeframe and currently has 2 credit hours for the year 2023.

Real Property includes:

Residential Parcels-	2,209
Industrial Parcels-	8
Commercial Parcels-	177
Exempt Parcels-	314
Agricultural Parcels-	3,285
Game and Parks-	27

\$1,616,374,415 of valuation was included in the Abstract of Assessment for Real Property filed on March 19, 2023.

The real property includes approximately 58 building permits for new construction and additions or changes and 8 requests for reviews or new photos on reported homes and buildings and 41 continued permits from 2022 that were closed after physical reviews of each property. Permits are received from the Stanton County Zoning Administrator, City of Stanton, Village of Pilger and City of Norfolk on a regular basis.

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

37,918.36	14.80 %	Irrigated
155,488.40	60.68 %	Dryland
55,093.00	21.50 %	Grassland
4,890.06	2.04 %	Wasteland
2,509.38	.98 %	Other

256,222.21 total taxable acres

1,555.44 Ag Exempt

257,777.65 Total Acres

Assessment levels required for real property:

- 100% of actual value for all classes of real property excluding agricultural and horticultural land
- 75% of actual value for agricultural land and horticultural land
- 75% of special value for agricultural and horticultural land which meets

Level of Value, Quality and Uniformity as indicated in the 2023 Reports and Opinions of the Property Tax Administrator are as follows:

Agricultural Land:

Median: 74.00

COD: 17.60

PRD: 106.34

Residential Real Property:

Median: 98.00

COD: 11.40

PRD: 101.64

Commercial Real Property

Median: 100.00

COD: 8.14

PRD: 100.53

Personal Property returns have been processed and at this time 705 are currently on file in our office.

Budget: The General Budget for the Assessor's office includes: salary of the Assessor, one office clerk, telephone, computer expense, lodging, mileage, dues, subscriptions, registrations, etc., printing and publishing, reappraisal expenses, assessor schooling, office and appraisal supply. The anticipated budget for the 2023-2024 year is \$175,000.00. The county board has set aside \$60,000 to be used for EagleView, commercial appraisal and any future appraisal expenses as needed by the Assessor's office. The amount varies on an as-needed basis.

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

Form 521 Real Estate Transfer Statements are processed by staff in the Assessor's office. Each month, by the 15th and following the completion of the 521 ownership changes, all Sales Detailed Information Forms are submitted to the Property Assessment Division. Once a 521 form is filed with our office, ownership records are updated, the sales information is entered, the sale will be

qualified or not qualified depending on the information at that time. A sales questionnaire is mailed to all property purchasers to help in determining whether to consider a sale as an arm's length transaction. The sales are again reviewed later in the year when the process begins for setting values for the next tax year. If a sale is questionable for any reason, phone calls to the realtor, attorney, purchaser and anyone involved might be made to gather more information. If any pertinent information is found on the realtor's site or local newspaper, notes are made for future use in the next review process. Online virtual tours of homes provide additional information on finished basements, bathroom and bedroom counts, any new improvements made before the sale and these are also noted for use in the next reviews of that area. Drive by reviews or site inspections have been done if needed, to help determine usability. A tool used for the review process is the ortho and oblique imagery, which is provided by EagleView. The agricultural land sales are reviewed using returned questionnaire information as well as the last available aerial flights (fall 2022). At times, current FSA maps are provided. Once the data and information is complete, the sales are further analyzed for changes and then again determine usability for the sales file. We consider the twelve (12) "NO" reasons listed in Statute 77-1371 as one of the tools in determining if a sale is to be used in the study. Actual or market value for the Sales Review process is defined as the most probable price paid between a willing buyer and seller on an open market.

Cadastral Maps: Updates are made on a regular basis as sales of property occur and lot splits or changes of boundaries are filed. The original set of books (flight 1962) are maintained as well as one on our AutoCad program. This is used to provide updated maps that are shared with the rescue and fire departments, zoning administrator and emergency management for situs purposes. We also provide our services to the SID #1 in Woodland Park, the City of Stanton and Village of Pilger. We also maintain the GIS mapping for property boundary and name changes.

Homestead Exemption: Approximately 265 applications are completed, reviewed and entered into the State system for plans to have the capability of generating the forms in future years for the taxpayers. This office works with Northeast Nebraska Community Action Partnership to offer one day a month to our taxpayers for assistance in filing simple form Income Tax during the months of February thru June before the June 30 Homestead filing deadline. The office assists the applicants that do not file income tax with the Income Statement form and the Exemption form. Completed applications are sent to the State in a timely manner each year.

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

Administrative software which includes personal property and real estate, is contracted through MIPS/County Solutions. The CAMA program provides us with the pricing details of homes and

buildings. gWorks provides our office with the mapping system which includes the land use, soil classifications, ownership boundaries, etc., that makes up Stanton County.

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

Notices and Public Relations:

In an effort to maintain a good relationship with property owners in the county, we find it necessary to communicate in the best way possible so that information is shared to help with whatever project or filing deadlines are known and met. Our office makes use of our local newspaper, Cable TV and mailings to help provide this information to the property owners. For example, when we are beginning a county wide review or reviewing properties for pickup work/information statements, the property owner is notified of the timeline that someone working with the Assessor's office will be to their property. We also include information of the person(s) that will be working on any of these projects to help identify who will be gathering the information this office needs at the time. This allows the owner to be present or to possibly notify a renter of our office being present and also provides them with the reason for that visit. If a town or village is to be reviewed, the city or village office or SID office is notified as well. We also work with our local sheriff's office and anyone working with and for our office is required to leave a name, vehicle make and model and license plate number for verification purposes. This has proved to be a great tool as we have received phone calls from property owners questioning why we were there, only to find out it WAS NOT someone from our office or staff. We also send notice and information letters on Homestead Exemption and Personal Property filings. A reminder letter is always mailed 2-3 weeks before the deadline for those who have not yet filed. We also post Homestead Exemption information in the Pilger

Community Center and Woodland Park SID #1 office to get the information to a broader base. Stanton County is also fortunate enough to have a great Board of Commissioners that remain well informed of what is going on in the Assessor's office. If they cannot answer a property owner's question they do not hesitate to inquire, get the answer and understand the process.

ASSESSMENT ACTIONS for 2024, 2025, 2026

Residential:

(2024)

-begin inspection and review of rural farm and acreage properties (per 6 year review cycle) that was last scheduled in 2018, using EagleView ortho imagery Change Finder as a tool in the process. The new flight will be completed in the spring of 2024. The plan is to contract with Central Plains Valuation to complete the review. I have been in contact with them and we are trying to put a plan in place for the next assessor and staff for 2024 as they begin the early stages of the 6 year review process for Stanton County. We have discussed the option of data entry and updated drawings to be done by Central Plains Valuation as well, in order to make the process go as smoothly as possible.

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly to be used for March 19 valuations

-monitor sales and determine any adjustments to costing/depreciation &/or value, review information for accuracy

(2025)

-verify all updated information of review (6 year) for changes and accuracy for the parcels completed on rural farm and acreage properties. Continue the process of the review of these properties and implement updated pricing and depreciation tables when completed. Continue to monitor the sales of all other areas of residential properties so that the values reflect fair and equitable consistency. In late fall begin the review (6 year) of the Woodland Park and Norfolk area subdivisions.

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly for use in March 19 valuations

(2026)

-complete the inspection and reviews of the Woodland Park area and Norfolk subdivisions, implement updated pricing and depreciation tables after completing the review of updated/changed information in the CAMA program.

(2026)- continued

-monitor sales and determine any adjustments on all residential properties so that the values reflect a fair and equitable process.

-annual pickup work due to permits and/or information sheets to be completed as of Jan. 1 for March 19 valuations

Commercial

(2024)

-finalize any inspections and /or reviews that may not have been completed in 2023 for use in June 1 valuation notices. Also review Eagleview Ortho Imagery Change Finder information with current records. Values to be determined using updated pricing and depreciation tables as determined by the market. This review is county-wide and all commercial properties are included in the review process. Plans are to contract with Thomas Kubert to complete the review for a very large complex industrial property, Nucor Steel located in the NW part of Stanton County. He is in the process of providing a contract to Stanton County. His father Wayne Kubert has done the reviews for Stanton County for years and Thomas is very familiar with this property and will continue the work after his father retired.

-annual pickup work due to permits and/or information sheets and completion of partial value from previous year permits not completed at 100% on Jan. 1, all will be inspected and values updated accordingly for use in March 19 valuations

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

(2025)

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

-monitor sales, complete market analysis to determine level of value on all commercial properties

(2026)

-annual pickup work, permits &/or information sheets on properties as of Jan. 1 for use in March 19 valuations.

Agricultural:

(2024)

-finalize review of GIS 2022 flight for agland use changes found (begin process fall 2023) and make necessary updates to parcels affected

-continue to monitor and update CRP acres. Add, delete and update any reported changes from landowner after letters of request are sent on expiring CRP contracts

-monitor sales, complete market analysis to determine level of value as of Jan. 1 for use in March 19 valuations

(2025)

-monitor sales, complete market analysis to determine level of value on all classes of agricultural land as of Jan. 1 for use in March 19 valuations

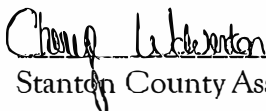
-continue to monitor and update CRP acres. Add, delete and update any reported changes from landowner after letters of request are sent on expiring CRP contracts

(2026)

-monitor sales, complete market analysis to determine level of value on all classes of agricultural land as Jan. 1 for use in March 19 valuations

The Assessor and her staff will continue to provide all property owners with records that are accurate, uniform, fair and equitable, while following all rules and regulations as set forth by the State of Nebraska.

Respectfully submitted:


Stanton County Assessor

01/20/2023
Date

Attachment-2023

The information included in the Three Year Assessment Plan for Stanton County for 2023, is a plan as prepared if I would remain as the Assessor for 2024 and followed by the next two years. Since I am retiring in December of 2023, I have laid out what I believe to be the most important projects to be completed in the timeframe specified and also to meet these requirements in a timely manner. The office of the Stanton County Assessor will no longer have "seasoned" employees that are familiar with the duties that have been carried out in the past or what is currently being worked on or what is scheduled for the future years.

It is my hope that the information that is outlined in the 2023 Three Year Assessment Plan is a workable one for office staff beginning in the year 2024.

Respectfully,

Cheryl Wolverton
Stanton County Assessor
Dated: 01/20/2023