

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DEUEL COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Deuel 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 Deuel County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Marica Schievelbein, Deuel County Assessor

**Property Assessment Division**  
Ruth A Sorensen, Administrator  
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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (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. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO 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 reliability of the COD can be directly affected by extreme ratios.

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

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings 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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

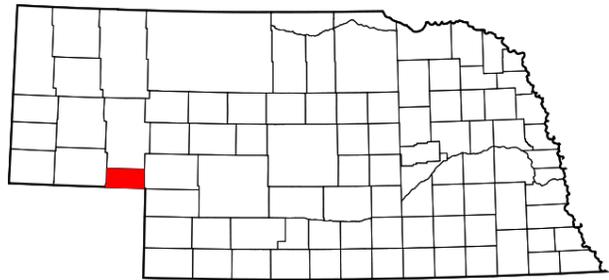
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

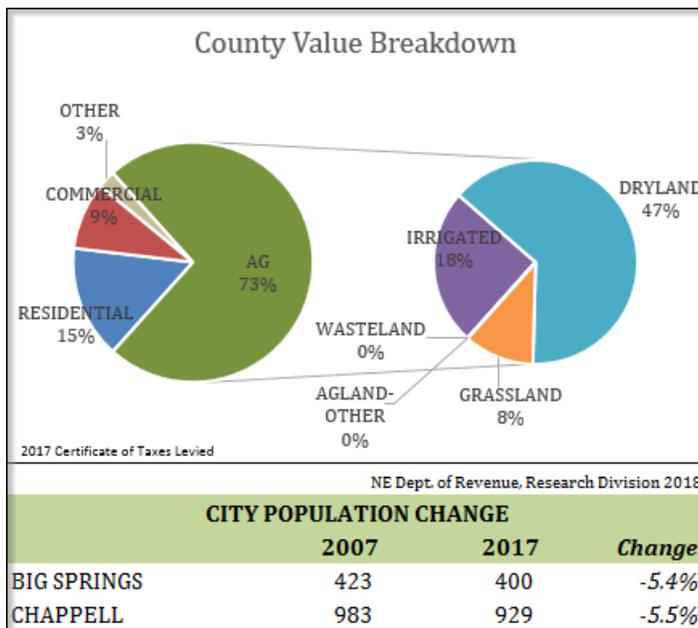
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 440 miles, Deuel County had 1,873 residents, per the Census Bureau Quick Facts for 2014, a 4% population decline from the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Deuel County are located in and around Big Springs and Chappell. According to the latest information available from the U.S. Census Bureau, there were 60 employer establishments with total employment of 346.



Agricultural land accounts for the overwhelming majority of the valuation base. Dryland makes up a majority of the land in the county. Deuel is included in the South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Deuel County ranks fourth in both wheat for grain and all wheat for grain. In top livestock inventory items, Deuel County ranks second in poultry chickens (USDA AgCensus).

# 2018 Residential Correlation for Deuel County

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## *Assessment Actions*

The following assessment actions were taken to address the residential class of property in Deuel County for 2018: the county assessor reviewed all rural improvements and implemented a 2016 cost index (maintaining the 2013 depreciation schedule). Additionally, all pick-up work was completed.

## *Description of Analysis*

The residential class consists of three valuation groupings that reflect assessor location as noted in the table below.

Valuation Grouping	Description
10	All residential properties within the city of Chappell.
20	Residential parcels within the village of Big Springs.
80	All rural residential properties outside of the above two valuation groupings.

Analysis of the statistical profile reveals fifty-five sales deemed qualified by the assessor, and these are represented by all three valuation groups. Valuation Group 80 (Rural) is somewhat under-represented in the sample by about 7% (when compared with the percent of the population), but this has not been uncommon when reviewing the residential sales of Deuel and other counties. All three overall measures of central tendency are within acceptable range. The sample is adequate for measurement. As shown by an examination of the two-year study period, it would appear that there is about a 4% increase in the market, and although the coefficient of dispersion does not immediately support the median, the removal of extreme outliers confirms the median. This in general reflects a moderately rising residential market in the county.

Study Yrs						
10/01/2015 To 09/30/2016	26	94.29	95.09	94.11	09.47	101.04
10/01/2016 To 09/30/2017	29	89.74	103.47	91.37	32.79	113.24

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county, and this is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

One area addressed is sales qualification and verification. Deuel County has a newly appointed county assessor who previously worked as a staff member in the office. She has maintained the sales verification process that has been in place. This includes a questionnaire to all buyers and

## 2018 Residential Correlation for Deuel County

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sellers of real property within the county, with the exception of those transactions normally suggested for exclusion by the IAAO and Directive 16-3. The response rate is significantly lower than that for most Panhandle counties, but the county assessor attempts an interview with the owner during the physical inspection process. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All non-qualified residential sales were supported and documented. Percent of sales used has been in the 70%+ range for the last three years. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were available for the measurement of residential property.

Another area of assessment practices examined is the county's inspection and review cycle for all real property. With the completion of the rural review, the county is current with the six-year inspection cycle. Big Springs will need to be reviewed for assessment year 2019 in order to maintain compliance.

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified economic areas for the residential property class.

### *Equalization and Quality of Assessment*

The valuation grouping statistical substrata indicates that the two groupings with a significant number of sales are within acceptable range. The rural residential valuation grouping (80) is believed to be uniformly and proportionately valued, and has been the most currently reviewed subclass. Based on all relevant information, the quality of assessment for the residential class adheres to professionally accepted mass appraisal techniques and has been determined to be in general compliance.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	34	91.89	94.98	88.25	20.48	107.63
20	13	95.38	113.67	103.03	26.33	110.33
80	8	98.62	95.77	97.51	14.39	98.22
____ ALL ____	55	92.55	99.51	92.90	21.44	107.12

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Deuel County is 93%.

## 2018 Commercial Correlation for Deuel County

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### *Assessment Actions*

Actions taken by the county assessor to address the commercial property class included the physical review of rural commercial and farm site outbuildings. The county assessor implemented a cost index of 2016, and kept the 2013 CAMA-derived depreciation schedule.

### *Description of Analysis*

Three valuation groupings based primarily on assessor location, have been established and these are described in the table below:

<b>Valuation Grouping</b>	<b>Description</b>
10	Chappell—all commercial property within the city of Chappell.
20	Big Springs—the commercial parcels found within the village of Big Springs.
80	Rural—all commercial properties outside of the town and village of Deuel County.

The commercial statistical profile reveals nine qualified sales, and is too small of a sample to represent the commercial base as a whole. Only two Valuation Groups are represented, as well as six different occupancy codes.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county, and this is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

One important area of this review addresses sales qualification and verification. Deuel County has a newly appointed assessor who previously worked as a staff member in the office. She has maintained the sales verification process that has been in place. This includes a questionnaire to all buyers as well as sellers of real property within the county, with the exception of those transactions normally suggested for exclusion by the IAAO. The response rate is significantly lower than that for most Panhandle counties, but the county assessor will attempt an interview with the owner during the physical inspection process. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All non-qualified commercial sales were supported and documented. The percent of sales used is 60%. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were available for the measurement of residential property.

## 2018 Commercial Correlation for Deuel County

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Another area of assessment practices examined is the county’s inspection and review cycle for all real property. The county completed the commercial review and in 2017, and is therefore in compliance.

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified economic areas for the residential property class.

### *Equalization and Quality of Assessment*

The last complete re-valuation of commercial property occurred during assessment year 2017. The county has kept up valuations with the rather flat market activity in the county (mostly Chappell and the I-80 corridor). With the update of the cost index for all improvements, it is believed that the Deuel County assessor’s assessment practices are reliable and applied consistently and therefore commercial properties are valued in a uniform and proportionate manner.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	6	100.33	108.20	111.74	12.03	96.83
20	3	99.67	96.20	91.59	04.03	105.03
____ALL____	9	99.67	104.20	106.51	09.42	97.83

### *Level of Value*

Based on analysis of all available information, Deuel County has achieved the statutory level of value of 100% for the commercial property class.

# 2018 Agricultural Correlation for Deuel County

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## *Assessment Actions*

The Deuel County assessor reviewed the sales in the county, examined the common agricultural land market that included surrounding counties, and for 2018 decreased dry land by 15% and increased grassland by 5%. All agricultural improvements were reviewed in 2017 and valued in 2018 (as shown in line 08 of the 2018 County Abstract, Form 45 Compared with the 2017 CTL).

## *Description of Analysis*

Deuel County has determined that there is only one countywide market area used to value agricultural land. Only Deuel County's northern neighbor Garden County also values by one market area. Analysis of the sample reveals thirty-one qualified sales (and this represents a usability of 66%). Land use of the sample is almost a virtual mirror of the land use population of the entire county. Therefore, the sample is adequate to measure the agricultural land class. All three measures of central tendency are within range and supported by both qualitative statistics.

The 80% majority land use (MLU) by Market Area statistical heading indicates that the only land classification that has double-digit sales is dry land, and all three measures of central tendency are within acceptable range. Although there are only three grass sales occurring during the timeframe of the sales study, the county assessor reviewed the general grass market just across the county lines and determined that a 5% adjustment would equalize the Deuel County values with Garden and Cheyenne counties.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county, and this is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

One area addressed is sales qualification and verification. Deuel County has a newly appointed county assessor who previously worked as a staff member in the office. The sales verification process used in previous years continues to be used. This includes a questionnaire to all buyers and sellers of real property within the county, with the exception of those transactions normally suggested for exclusion by the IAAO. The response rate is significantly lower than that for most Panhandle counties, but the county assessor will attempt a telephone interview with the property owner as follow up.

Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. Non-qualified sales are also reviewed to ensure that the reasons for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All non-qualified agricultural sales were supported and documented. Thus, there is no apparent bias in the qualification determination—ensuring that all arms'-length sales were available for measurement.

## 2018 Agricultural Correlation for Deuel County

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The Division also examined the county’s inspection and review cycle for agricultural land and improvements. The last complete land use was completed during 2016, and the last review of agricultural improvements occurred this assessment year.

Another assessment practice review examines the current use or non-use of agricultural market areas to ensure that the area defined is subject to a set of economic forces that affect the value of land within the described area. After discussion with the county assessor and a review of market activity within the county, the use of only one countywide market area is deemed appropriate.

The last part of the assessment practices review relates to the identification of rural residential and recreational land apart from agricultural land within the county. The county assessor identifies all land by primary use and monitors this for change in use.

### *Equalization*

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites, determined by the quality of amenities on the site (such as well, septic, and electricity).

Only the dry land classification has a significant number of sales and all three measures are within the acceptable range—and the median is supported by the coefficient of dispersion. It is believed that the quality of assessment of agricultural land within Deuel County is compliant with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	81.00	81.00	80.97	00.53	100.04
1	2	81.00	81.00	80.97	00.53	100.04
<u>Dry</u>						
County	23	72.20	74.75	70.71	18.42	105.71
1	23	72.20	74.75	70.71	18.42	105.71
<u>Grass</u>						
County	3	67.94	66.39	65.45	03.12	101.44
1	3	67.94	66.39	65.45	03.12	101.44
<u>ALL</u>	31	72.82	75.49	74.72	16.97	101.03

### *Level of Value*

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

## 2018 Opinions of the Property Tax Administrator for Deuel County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Deuel County

### Residential Real Property - Current

Number of Sales	55	Median	92.55
Total Sales Price	\$3,465,915	Mean	99.51
Total Adj. Sales Price	\$3,465,915	Wgt. Mean	92.90
Total Assessed Value	\$3,219,767	Average Assessed Value of the Base	\$49,005
Avg. Adj. Sales Price	\$63,017	Avg. Assessed Value	\$58,541

### Confidence Interval - Current

95% Median C.I	89.30 to 99.09
95% Wgt. Mean C.I	87.75 to 98.05
95% Mean C.I	91.07 to 107.95
% of Value of the Class of all Real Property Value in the County	13.22
% of Records Sold in the Study Period	5.97
% of Value Sold in the Study Period	7.13

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	50	94	93.80
2016	54	94	93.80
2015	50	94	93.68
2014	48	94	94.40

## 2018 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	9	Median	99.67
Total Sales Price	\$211,700	Mean	104.20
Total Adj. Sales Price	\$211,700	Wgt. Mean	106.51
Total Assessed Value	\$225,475	Average Assessed Value of the Base	\$211,670
Avg. Adj. Sales Price	\$23,522	Avg. Assessed Value	\$25,053

### Confidence Interval - Current

95% Median C.I	92.78 to 119.61
95% Wgt. Mean C.I	84.53 to 128.48
95% Mean C.I	91.97 to 116.43
% of Value of the Class of all Real Property Value in the County	9.61
% of Records Sold in the Study Period	5.81
% of Value Sold in the Study Period	0.69

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	7	100	99.40
2016	4	100	99.64
2015	8	100	99.28
2014	7	100	97.44

**25 Deuel**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 55  
Total Sales Price : 3,465,915  
Total Adj. Sales Price : 3,465,915  
Total Assessed Value : 3,219,767  
Avg. Adj. Sales Price : 63,017  
Avg. Assessed Value : 58,541

MEDIAN : 93  
WGT. MEAN : 93  
MEAN : 100  
COD : 21.44  
PRD : 107.12

COV : 32.09  
STD : 31.93  
Avg. Abs. Dev : 19.84  
MAX Sales Ratio : 218.81  
MIN Sales Ratio : 48.99

95% Median C.I. : 89.30 to 99.09  
95% Wgt. Mean C.I. : 87.75 to 98.05  
95% Mean C.I. : 91.07 to 107.95

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-15 To 31-DEC-15	4	88.54	90.15	91.34	06.09	98.70	84.45	99.09	N/A	75,125	68,621
01-JAN-16 To 31-MAR-16	5	95.32	92.07	93.22	16.06	98.77	70.26	112.88	N/A	64,900	60,502
01-APR-16 To 30-JUN-16	5	89.30	88.71	88.47	05.29	100.27	78.76	98.01	N/A	128,100	113,334
01-JUL-16 To 30-SEP-16	12	97.48	100.64	101.19	07.37	99.46	90.79	116.70	92.55 to 109.48	55,596	56,258
01-OCT-16 To 31-DEC-16	6	119.51	108.89	96.13	17.28	113.27	64.89	134.86	64.89 to 134.86	37,561	36,108
01-JAN-17 To 31-MAR-17	5	89.65	107.79	96.41	27.41	111.80	77.54	185.14	N/A	42,200	40,683
01-APR-17 To 30-JUN-17	8	99.95	111.98	94.43	39.21	118.59	56.35	218.81	56.35 to 218.81	61,988	58,533
01-JUL-17 To 30-SEP-17	10	80.40	91.27	85.31	27.85	106.99	48.99	200.74	67.28 to 101.73	60,100	51,269
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	26	94.29	95.09	94.11	09.47	101.04	70.26	116.70	90.79 to 99.09	74,333	69,952
01-OCT-16 To 30-SEP-17	29	89.74	103.47	91.37	32.79	113.24	48.99	218.81	77.82 to 111.94	52,871	48,311
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	28	96.03	98.75	94.80	13.69	104.17	64.89	134.86	90.91 to 108.58	66,340	62,890
<u>ALL</u>	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	34	91.89	94.98	88.25	20.48	107.63	48.99	185.14	82.98 to 99.09	61,361	54,153
20	13	95.38	113.67	103.03	26.33	110.33	84.28	218.81	85.08 to 116.70	46,385	47,790
80	8	98.62	95.77	97.51	14.39	98.22	73.79	111.94	73.79 to 111.94	97,081	94,661
<u>ALL</u>	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541
06											
07											
<u>ALL</u>	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541

**25 Deuel**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 55  
Total Sales Price : 3,465,915  
Total Adj. Sales Price : 3,465,915  
Total Assessed Value : 3,219,767  
Avg. Adj. Sales Price : 63,017  
Avg. Assessed Value : 58,541

MEDIAN : 93  
WGT. MEAN : 93  
MEAN : 100  
COD : 21.44  
PRD : 107.12

COV : 32.09  
STD : 31.93  
Avg. Abs. Dev : 19.84  
MAX Sales Ratio : 218.81  
MIN Sales Ratio : 48.99

95% Median C.I. : 89.30 to 99.09  
95% Wgt. Mean C.I. : 87.75 to 98.05  
95% Mean C.I. : 91.07 to 107.95

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	3	134.86	131.25	133.36	17.97	98.42	93.09	165.81	N/A	12,667	16,892	
Less Than 30,000	13	123.47	131.56	127.67	30.19	103.05	56.35	218.81	92.55 to 185.14	18,297	23,361	
___Ranges Excl. Low \$___												
Greater Than 4,999	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541	
Greater Than 14,999	52	92.06	97.68	92.45	20.36	105.66	48.99	218.81	86.58 to 98.28	65,921	60,944	
Greater Than 29,999	42	90.85	89.59	90.34	12.80	99.17	48.99	115.54	85.08 to 95.38	76,858	69,430	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	134.86	131.25	133.36	17.97	98.42	93.09	165.81	N/A	12,667	16,892	
15,000 TO 29,999	10	120.09	131.65	126.59	33.35	104.00	56.35	218.81	84.28 to 200.74	19,987	25,301	
30,000 TO 59,999	16	90.72	88.42	88.17	13.58	100.28	48.99	110.47	77.54 to 103.43	40,884	36,048	
60,000 TO 99,999	17	95.32	90.63	90.35	12.03	100.31	64.89	115.54	76.51 to 100.92	78,353	70,789	
100,000 TO 149,999	6	87.94	82.51	82.52	08.92	99.99	58.66	91.99	58.66 to 91.99	118,817	98,044	
150,000 TO 249,999	3	109.48	104.11	103.52	06.40	100.57	90.91	111.94	N/A	176,333	182,547	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	55	92.55	99.51	92.90	21.44	107.12	48.99	218.81	89.30 to 99.09	63,017	58,541	

**25 Deuel**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
Total Sales Price : 211,700  
Total Adj. Sales Price : 211,700  
Total Assessed Value : 225,475  
Avg. Adj. Sales Price : 23,522  
Avg. Assessed Value : 25,053

MEDIAN : 100  
WGT. MEAN : 107  
MEAN : 104  
COD : 09.42  
PRD : 97.83

COV : 15.27  
STD : 15.91  
Avg. Abs. Dev : 09.39  
MAX Sales Ratio : 139.95  
MIN Sales Ratio : 88.44

95% Median C.I. : 92.78 to 119.61  
95% Wgt. Mean C.I. : 84.53 to 128.48  
95% Mean C.I. : 91.97 to 116.43

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	92.78	92.78	92.78	00.00	100.00	92.78	92.78	N/A	30,000	27,835
01-JUL-15 To 30-SEP-15	1	119.61	119.61	119.61	00.00	100.00	119.61	119.61	N/A	7,700	9,210
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	27,500	26,460
01-APR-16 To 30-JUN-16	1	88.44	88.44	88.44	00.00	100.00	88.44	88.44	N/A	40,000	35,375
01-JUL-16 To 30-SEP-16	2	100.33	100.33	100.29	00.93	100.04	99.40	101.25	N/A	20,750	20,810
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	119.81	119.81	133.81	16.81	89.54	99.67	139.95	N/A	29,500	39,473
01-JUL-17 To 30-SEP-17	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	6,000	6,030
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	2	106.20	106.20	98.26	12.64	108.08	92.78	119.61	N/A	18,850	18,523
01-OCT-15 To 30-SEP-16	4	97.81	96.33	94.91	04.09	101.50	88.44	101.25	N/A	27,250	25,864
01-OCT-16 To 30-SEP-17	3	100.50	113.37	130.73	13.36	86.72	99.67	139.95	N/A	21,667	28,325
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	2	106.20	106.20	98.26	12.64	108.08	92.78	119.61	N/A	18,850	18,523
01-JAN-16 To 31-DEC-16	4	97.81	96.33	94.91	04.09	101.50	88.44	101.25	N/A	27,250	25,864
<u>ALL</u>	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	6	100.33	108.20	111.74	12.03	96.83	92.78	139.95	92.78 to 139.95	26,117	29,183
20	3	99.67	96.20	91.59	04.03	105.03	88.44	100.50	N/A	18,333	16,792
<u>ALL</u>	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053
04											
<u>ALL</u>	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053

**25 Deuel**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
Total Sales Price : 211,700  
Total Adj. Sales Price : 211,700  
Total Assessed Value : 225,475  
Avg. Adj. Sales Price : 23,522  
Avg. Assessed Value : 25,053

MEDIAN : 100  
WGT. MEAN : 107  
MEAN : 104  
COD : 09.42  
PRD : 97.83

COV : 15.27  
STD : 15.91  
Avg. Abs. Dev : 09.39  
MAX Sales Ratio : 139.95  
MIN Sales Ratio : 88.44

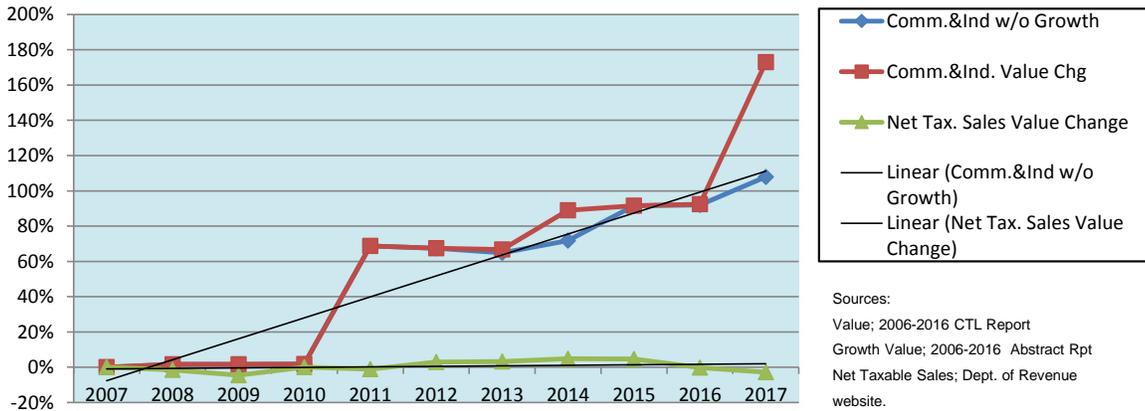
95% Median C.I. : 92.78 to 119.61  
95% Wgt. Mean C.I. : 84.53 to 128.48  
95% Mean C.I. : 91.97 to 116.43

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	100.50	106.59	106.65	06.62	99.94	99.67	119.61	N/A	7,567	8,070	
Less Than 30,000	6	100.09	102.78	100.64	04.35	102.13	96.22	119.61	96.22 to 119.61	15,283	15,382	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053	
Greater Than 14,999	6	97.81	103.01	106.49	10.77	96.73	88.44	139.95	88.44 to 139.95	31,500	33,544	
Greater Than 29,999	3	92.78	107.06	110.99	18.51	96.46	88.44	139.95	N/A	40,000	44,395	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	100.50	106.59	106.65	06.62	99.94	99.67	119.61	N/A	7,567	8,070	
15,000 TO 29,999	3	99.40	98.96	98.67	01.69	100.29	96.22	101.25	N/A	23,000	22,693	
30,000 TO 59,999	3	92.78	107.06	110.99	18.51	96.46	88.44	139.95	N/A	40,000	44,395	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	99.67	99.67	99.67	00.00	100.00	99.67	99.67	N/A	9,000	8,970	
344	2	96.09	96.09	95.54	03.44	100.58	92.78	99.40	N/A	25,750	24,603	
353	2	98.74	98.74	98.34	02.55	100.41	96.22	101.25	N/A	23,750	23,355	
406	2	110.06	110.06	111.24	08.69	98.94	100.50	119.61	N/A	6,850	7,620	
444	1	139.95	139.95	139.95	00.00	100.00	139.95	139.95	N/A	50,000	69,975	
528	1	88.44	88.44	88.44	00.00	100.00	88.44	88.44	N/A	40,000	35,375	
___ ALL ___	9	99.67	104.20	106.51	09.42	97.83	88.44	139.95	92.78 to 119.61	23,522	25,053	

### 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
2007	\$ 11,992,955	\$ -	0.00%	\$ 11,992,955	-	\$ 15,191,848	-
2008	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	1.65%	\$ 14,966,767	-1.48%
2009	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	0.00%	\$ 14,500,724	-3.11%
2010	\$ 12,207,730	\$ -	0.00%	\$ 12,207,730	0.14%	\$ 15,209,054	4.88%
2011	\$ 20,234,005	\$ -	0.00%	\$ 20,234,005	65.75%	\$ 15,020,254	-1.24%
2012	\$ 20,080,131	\$ -	0.00%	\$ 20,080,131	-0.76%	\$ 15,635,728	4.10%
2013	\$ 19,998,352	\$ 219,816	1.10%	\$ 19,778,536	-1.50%	\$ 15,680,734	0.29%
2014	\$ 22,667,129	\$ 2,065,860	9.11%	\$ 20,601,269	3.01%	\$ 15,926,289	1.57%
2015	\$ 22,972,950	\$ -	0.00%	\$ 22,972,950	1.35%	\$ 15,904,065	-0.14%
2016	\$ 23,077,890	\$ 51,570	0.22%	\$ 23,026,320	0.23%	\$ 15,155,321	-4.71%
2017	\$ 32,736,286	\$ 7,800,075	23.83%	\$ 24,936,211	8.05%	\$ 14,756,667	-2.63%
<b>Ann %chg</b>	10.56%			<b>Average</b>	<b>7.79%</b>	<b>-0.03%</b>	<b>-0.25%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	1.65%	1.65%	-1.48%
2009	1.65%	1.65%	-4.55%
2010	1.79%	1.79%	0.11%
2011	68.72%	68.72%	-1.13%
2012	67.43%	67.43%	2.92%
2013	64.92%	66.75%	3.22%
2014	71.78%	89.00%	4.83%
2015	91.55%	91.55%	4.69%
2016	92.00%	92.43%	-0.24%
2017	107.92%	172.96%	-2.86%

County Number: 25  
 County Name: Deuel

**25 Deuel**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 31  
Total Sales Price : 10,004,517  
Total Adj. Sales Price : 10,004,517  
Total Assessed Value : 7,475,301  
Avg. Adj. Sales Price : 322,726  
Avg. Assessed Value : 241,139

MEDIAN : 73  
WGT. MEAN : 75  
MEAN : 75  
COD : 16.97  
PRD : 101.03

COV : 19.87  
STD : 15.00  
Avg. Abs. Dev : 12.36  
MAX Sales Ratio : 113.51  
MIN Sales Ratio : 52.49

95% Median C.I. : 67.86 to 84.41  
95% Wgt. Mean C.I. : 69.55 to 79.89  
95% Mean C.I. : 69.99 to 80.99

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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>Qtrrs</u>											
01-OCT-14 To 31-DEC-14	3	57.87	59.99	58.72	04.03	102.16	57.55	64.55	N/A	368,832	216,567
01-JAN-15 To 31-MAR-15	3	85.04	77.78	79.39	11.63	97.97	59.31	88.99	N/A	255,306	202,680
01-APR-15 To 30-JUN-15	2	57.49	57.49	58.19	02.89	98.80	55.83	59.14	N/A	315,222	183,443
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	4	90.33	90.66	81.49	22.16	111.25	68.45	113.51	N/A	200,000	162,970
01-JAN-16 To 31-MAR-16	5	67.94	67.17	70.31	13.35	95.53	52.49	84.41	N/A	285,700	200,870
01-APR-16 To 30-JUN-16	4	80.78	80.20	84.71	07.38	94.68	68.77	90.48	N/A	316,140	267,790
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	65.62	65.62	64.21	04.85	102.20	62.44	68.79	N/A	372,500	239,183
01-JAN-17 To 31-MAR-17	7	85.58	84.78	81.94	03.96	103.47	80.09	89.41	80.09 to 89.41	436,514	357,682
01-APR-17 To 30-JUN-17	1	67.86	67.86	67.86	00.00	100.00	67.86	67.86	N/A	208,000	141,145
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	8	59.23	66.04	64.91	14.25	101.74	55.83	88.99	55.83 to 88.99	312,857	203,078
01-OCT-15 To 30-SEP-16	13	72.82	78.40	78.08	17.87	100.41	52.49	113.51	67.94 to 90.48	268,697	209,799
01-OCT-16 To 30-SEP-17	10	81.00	79.25	77.91	09.01	101.72	62.44	89.41	67.86 to 88.89	400,860	312,329
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	9	72.82	78.99	74.07	23.29	106.64	55.83	113.51	59.14 to 107.84	244,040	180,756
01-JAN-16 To 31-DEC-16	11	68.79	71.62	74.28	12.98	96.42	52.49	90.48	58.79 to 84.41	312,551	232,171
<u>ALL</u>	31	72.82	75.49	74.72	16.97	101.03	52.49	113.51	67.86 to 84.41	322,726	241,139

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	72.82	75.49	74.72	16.97	101.03	52.49	113.51	67.86 to 84.41	322,726	241,139
<u>ALL</u>	31	72.82	75.49	74.72	16.97	101.03	52.49	113.51	67.86 to 84.41	322,726	241,139

**25 Deuel**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 31  
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Total Adj. Sales Price : 10,004,517  
Total Assessed Value : 7,475,301  
Avg. Adj. Sales Price : 322,726  
Avg. Assessed Value : 241,139

MEDIAN : 73  
WGT. MEAN : 75  
MEAN : 75  
COD : 16.97  
PRD : 101.03

COV : 19.87  
STD : 15.00  
Avg. Abs. Dev : 12.36  
MAX Sales Ratio : 113.51  
MIN Sales Ratio : 52.49

95% Median C.I. : 67.86 to 84.41  
95% Wgt. Mean C.I. : 69.55 to 79.89  
95% Mean C.I. : 69.99 to 80.99

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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
<b>_____Irrigated_____</b>											
County	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	580,000	467,315
1	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	580,000	467,315
<b>_____Dry_____</b>											
County	23	72.20	74.75	70.71	18.42	105.71	52.49	113.51	59.31 to 85.04	230,196	162,782
1	23	72.20	74.75	70.71	18.42	105.71	52.49	113.51	59.31 to 85.04	230,196	162,782
<b>_____Grass_____</b>											
County	2	68.37	68.37	68.25	00.63	100.18	67.94	68.79	N/A	288,750	197,060
1	2	68.37	68.37	68.25	00.63	100.18	67.94	68.79	N/A	288,750	197,060
<b>_____ALL_____</b>											
	31	72.82	75.49	74.72	16.97	101.03	52.49	113.51	67.86 to 84.41	322,726	241,139

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	81.00	81.00	80.97	00.53	100.04	80.57	81.42	N/A	545,000	441,290
1	2	81.00	81.00	80.97	00.53	100.04	80.57	81.42	N/A	545,000	441,290
<b>_____Dry_____</b>											
County	23	72.20	74.75	70.71	18.42	105.71	52.49	113.51	59.31 to 85.04	230,196	162,782
1	23	72.20	74.75	70.71	18.42	105.71	52.49	113.51	59.31 to 85.04	230,196	162,782
<b>_____Grass_____</b>											
County	3	67.94	66.39	65.45	03.12	101.44	62.44	68.79	N/A	371,667	243,250
1	3	67.94	66.39	65.45	03.12	101.44	62.44	68.79	N/A	371,667	243,250
<b>_____ALL_____</b>											
	31	72.82	75.49	74.72	16.97	101.03	52.49	113.51	67.86 to 84.41	322,726	241,139

## Deuel County 2018 Average Acre Value Comparison

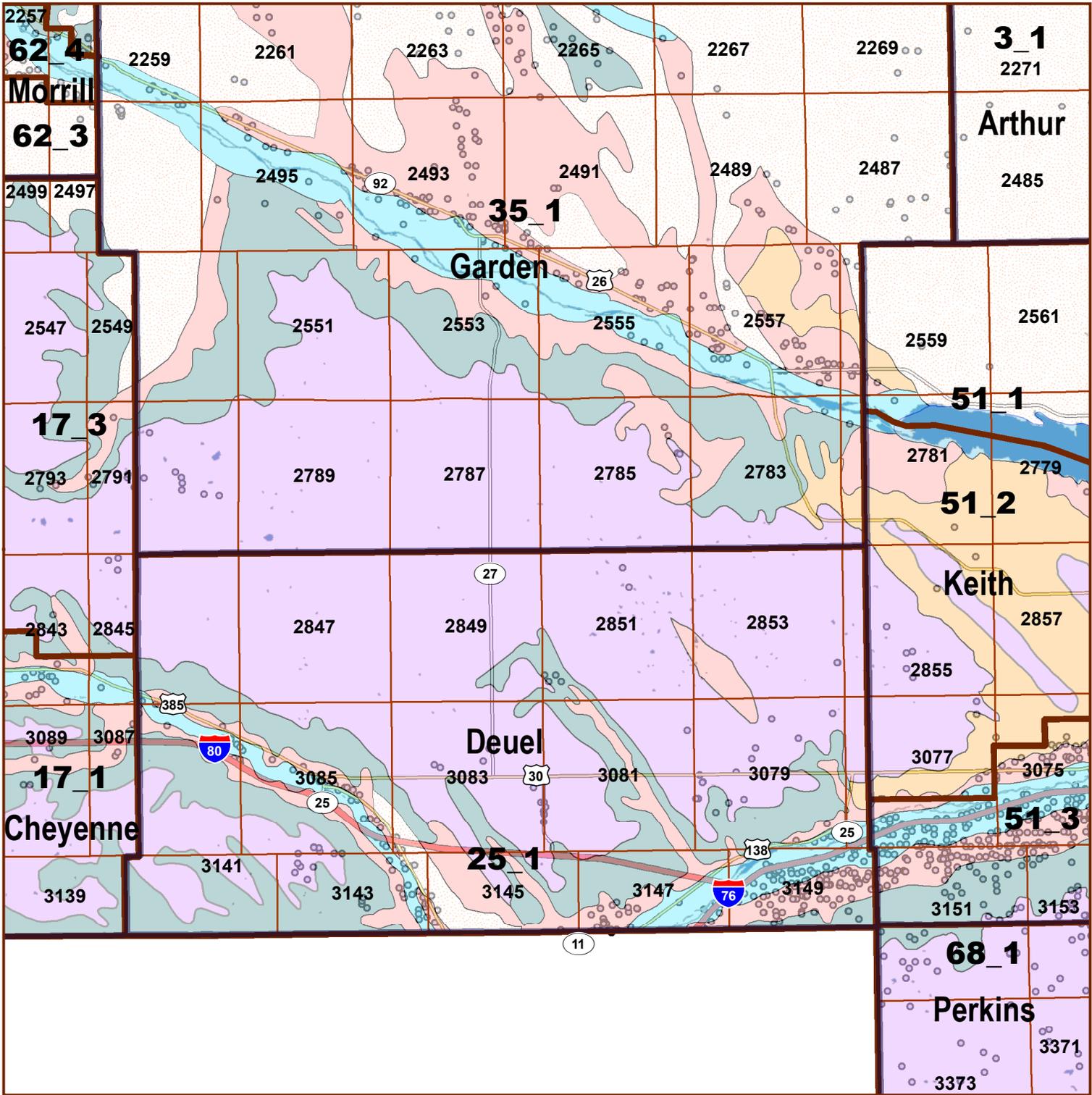
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	3030	3026	2945	2952	2973	2701	2695	2466	<b>2937</b>
Keith	2	n/a	3000	n/a	2750	2650	2650	2650	2650	<b>2780</b>
Keith	3	4095	4095	3785	3785	3610	3610	3610	3610	<b>3920</b>
Garden	1	n/a	2245	2245	2245	2245	2190	2190	2190	<b>2205</b>
Cheyenne	1	n/a	2460	2450	2445	2440	2335	2100	1950	<b>2412</b>
Cheyenne	3	n/a	2780	2775	2770	2765	2600	2525	2480	<b>2751</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	931	931	927	795	795	506	506	497	<b>830</b>
Keith	2	n/a	930	905	905	875	875	875	875	<b>917</b>
Keith	3	1465	1465	1360	1360	1260	1260	1230	1230	<b>1400</b>
Garden	1	n/a	755	755	750	750	750	730	730	<b>752</b>
Cheyenne	1	n/a	594	481	524	570	503	463	410	<b>555</b>
Cheyenne	3	n/a	828	823	771	762	749	736	727	<b>811</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	385	385	385	385	385	385	385	385	<b>385</b>
Keith	2	n/a	545	515	515	485	485	470	470	<b>475</b>
Keith	3	555	555	525	525	495	495	480	480	<b>497</b>
Garden	1	n/a	415	415	415	410	410	405	405	<b>405</b>
Cheyenne	1	n/a	436	430	392	381	378	367	300	<b>346</b>
Cheyenne	3	n/a	636	611	606	600	551	551	325	<b>454</b>

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	735	n/a	n/a
Keith	2	710	n/a	311
Keith	3	710	n/a	335
Garden	1	745	n/a	50
Cheyenne	1	449	n/a	100
Cheyenne	3	554	n/a	100

Source: 2018 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.



**Legend**

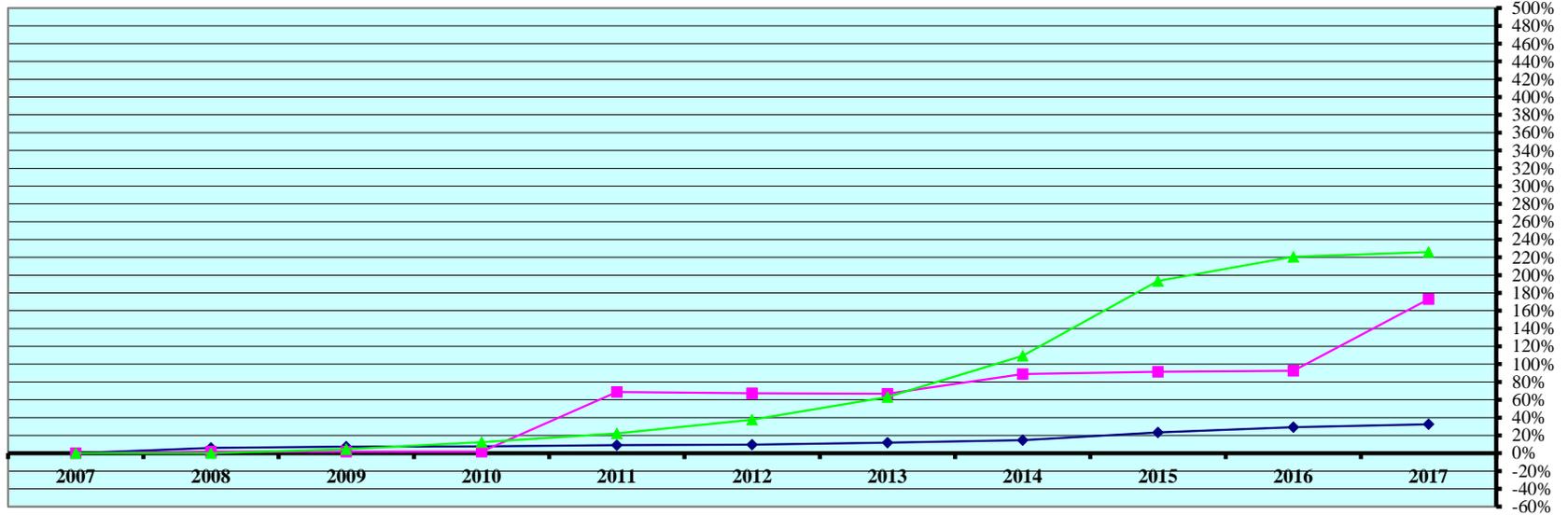
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Deuel County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	32,330,576	--	--	--	11,992,955	--	--	--	81,167,140	--	--	--
2008	34,267,901	1,937,325	5.99%	5.99%	12,190,667	197,712	1.65%	1.65%	81,123,565	-43,575	-0.05%	-0.05%
2009	34,730,624	462,723	1.35%	7.42%	12,190,667	0	0.00%	1.65%	84,814,885	3,691,320	4.55%	4.49%
2010	34,797,727	67,103	0.19%	7.63%	12,207,730	17,063	0.14%	1.79%	91,171,505	6,356,620	7.49%	12.33%
2011	35,251,448	453,721	1.30%	9.03%	20,234,005	8,026,275	65.75%	68.72%	99,303,180	8,131,675	8.92%	22.34%
2012	35,434,703	183,255	0.52%	9.60%	20,080,131	-153,874	-0.76%	67.43%	111,807,100	12,503,920	12.59%	37.75%
2013	36,136,652	701,949	1.98%	11.77%	19,998,352	-81,779	-0.41%	66.75%	132,354,295	20,547,195	18.38%	63.06%
2014	37,054,150	917,498	2.54%	14.61%	22,667,129	2,668,777	13.34%	89.00%	169,982,770	37,628,475	28.43%	109.42%
2015	39,902,927	2,848,777	7.69%	23.42%	22,972,950	305,821	1.35%	91.55%	238,136,050	68,153,280	40.09%	193.39%
2016	41,796,102	1,893,175	4.74%	29.28%	23,077,890	104,940	0.46%	92.43%	260,354,300	22,218,250	9.33%	220.76%
2017	42,831,676	1,035,574	2.48%	32.48%	32,736,286	9,658,396	41.85%	172.96%	264,512,100	4,157,800	1.60%	225.89%

Rate Annual %chg: Residential & Recreational **2.85%**

Commercial & Industrial **10.56%**

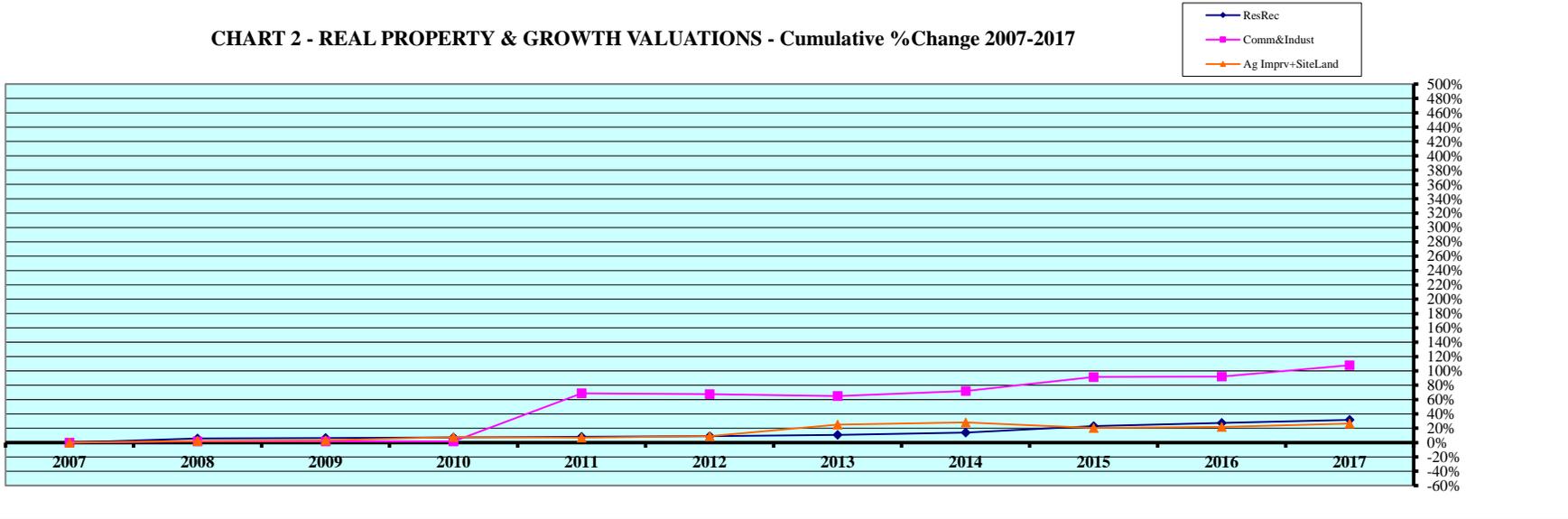
Agricultural Land **12.54%**

Cnty# **25**  
County **DEUEL**

**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 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	32,330,576	236,960	0.73%	32,093,616	--	--	11,992,955	0	0.00%	11,992,955	--	--
2008	34,267,901	97,600	0.28%	34,170,301	5.69%	5.69%	12,190,667	0	0.00%	12,190,667	1.65%	1.65%
2009	34,730,624	330,225	0.95%	34,400,399	0.39%	6.40%	12,190,667	0	0.00%	12,190,667	0.00%	1.65%
2010	34,797,727	125,455	0.36%	34,672,272	-0.17%	7.24%	12,207,730	0	0.00%	12,207,730	0.14%	1.79%
2011	35,251,448	277,655	0.79%	34,973,793	0.51%	8.18%	20,234,005	0	0.00%	20,234,005	65.75%	68.72%
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	9.09%	20,080,131	0	0.00%	20,080,131	-0.76%	67.43%
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	10.72%	19,998,352	219,816	1.10%	19,778,536	-1.50%	64.92%
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	13.93%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	71.78%
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	23.06%	22,972,950	0	0.00%	22,972,950	1.35%	91.55%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	27.53%	23,077,890	51,570	0.22%	23,026,320	0.23%	92.00%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	31.67%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	107.92%
Rate Ann%chg	2.85%			2.20%			10.56%			C & I w/o growth 7.79%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	11,680,393	4,730,451	16,410,844	80,430	0.49%	16,330,414	--	--
2008	11,675,852	5,116,573	16,792,425	0	0.00%	16,792,425	2.33%	2.33%
2009	12,038,547	5,343,573	17,382,120	451,328	2.60%	16,930,792	0.82%	3.17%
2010	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	1.66%	7.68%
2011	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%	6.79%
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%	8.85%
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	25.14%
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	28.14%
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	20.42%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	21.81%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	26.58%
Rate Ann%chg	0.47%	6.24%	2.45%	Ag Imprv+Site w/o growth			0.96%	

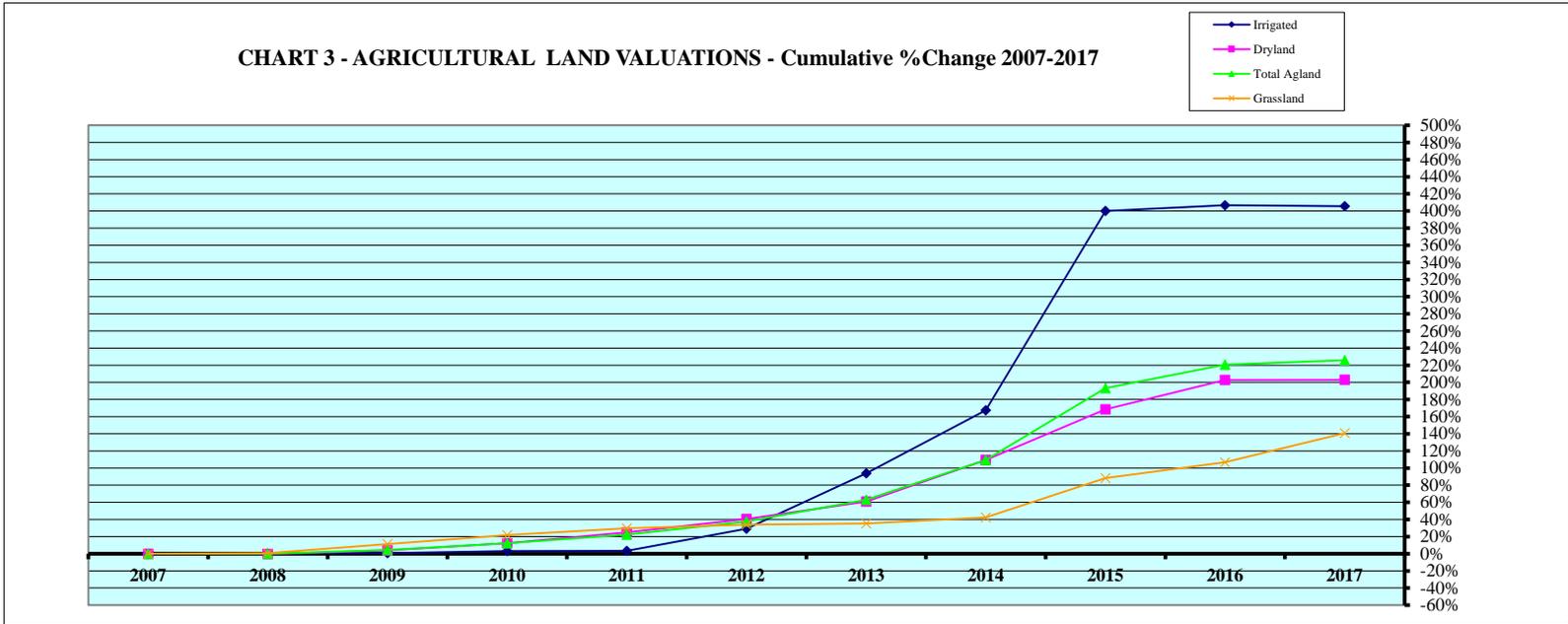
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 25  
County DEUEL

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	12,976,640	--	--	--	55,869,660	--	--	--	12,318,245	--	--	--
2008	13,006,340	29,700	0.23%	0.23%	55,716,125	-153,535	-0.27%	-0.27%	12,398,505	80,260	0.65%	0.65%
2009	13,077,110	70,770	0.54%	0.77%	58,014,365	2,298,240	4.12%	3.84%	13,720,825	1,322,320	10.67%	11.39%
2010	13,370,650	293,540	2.24%	3.04%	62,762,285	4,747,920	8.18%	12.34%	15,013,365	1,292,540	9.42%	21.88%
2011	13,419,430	48,780	0.36%	3.41%	69,865,300	7,103,015	11.32%	25.05%	15,993,245	979,880	6.53%	29.83%
2012	16,769,550	3,350,120	24.96%	29.23%	78,506,895	8,641,595	12.37%	40.52%	16,497,965	504,720	3.16%	33.93%
2013	25,162,180	8,392,630	50.05%	93.90%	89,835,900	11,329,005	14.43%	60.80%	16,668,230	170,265	1.03%	35.31%
2014	34,701,055	9,538,875	37.91%	167.41%	117,042,940	27,207,040	30.29%	109.49%	17,539,030	870,800	5.22%	42.38%
2015	64,887,050	30,185,995	86.99%	400.03%	150,049,830	33,006,890	28.20%	168.57%	23,184,305	5,645,275	32.19%	88.21%
2016	65,761,470	874,420	1.35%	406.77%	169,109,735	19,059,905	12.70%	202.69%	25,483,095	2,298,790	9.92%	106.87%
2017	65,593,110	-168,360	-0.26%	405.47%	169,264,500	154,765	0.09%	202.96%	29,654,490	4,171,395	16.37%	140.74%

Rate Ann.%chg: Irrigated **17.59%** Dryland **11.72%** Grassland **9.18%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	2,595	--	--	--	0	--	--	--	81,167,140	--	--	--
2008	2,595	0	0.00%	0.00%	0	0	--	--	81,123,565	-43,575	-0.05%	-0.05%
2009	2,585	-10	-0.39%	-0.39%	0	0	--	--	84,814,885	3,691,320	4.55%	4.49%
2010	2,205	-380	-14.70%	-15.03%	23,000	23,000	--	--	91,171,505	6,356,620	7.49%	12.33%
2011	2,205	0	0.00%	-15.03%	23,000	0	0.00%	--	99,303,180	8,131,675	8.92%	22.34%
2012	2,205	0	0.00%	-15.03%	30,485	7,485	32.54%	--	111,807,100	12,503,920	12.59%	37.75%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	--	132,354,295	20,547,195	18.38%	63.06%
2014	0	0	--	--	699,745	11,760	1.71%	--	169,982,770	37,628,475	28.43%	109.42%
2015	0	0	--	--	14,865	-684,880	-97.88%	--	238,136,050	68,153,280	40.09%	193.39%
2016	0	0	--	--	0	-14,865	-100.00%	--	260,354,300	22,218,250	9.33%	220.76%
2017	0	0	--	--	0	0	--	--	264,512,100	4,157,800	1.60%	225.89%

Cnty# **25**  
County **DEUEL**

Rate Ann.%chg: Total Agric Land **12.54%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	12,976,640	20,473	634			55,866,310	179,285	312			12,318,200	70,161	176		
2008	13,006,340	20,517	634	0.01%	0.01%	55,715,875	178,785	312	0.01%	0.01%	12,398,505	70,570	176	0.07%	0.07%
2009	13,008,935	20,521	634	0.00%	0.02%	58,148,305	178,782	325	4.37%	4.38%	13,658,770	70,570	194	10.16%	10.24%
2010	13,364,025	20,631	648	2.18%	2.20%	62,895,370	178,405	353	8.39%	13.14%	15,029,510	70,832	212	9.63%	20.85%
2011	13,383,825	20,612	649	0.24%	2.44%	69,887,220	177,953	393	11.40%	26.03%	16,022,570	70,992	226	6.37%	28.55%
2012	16,769,550	20,688	811	24.84%	27.89%	78,666,420	178,041	442	12.51%	41.80%	16,401,000	70,837	232	2.59%	31.87%
2013	25,168,525	21,957	1,146	41.41%	80.84%	89,864,790	176,129	510	15.47%	63.74%	16,675,850	72,752	229	-1.00%	30.55%
2014	34,506,340	21,873	1,578	37.63%	148.89%	116,881,190	175,844	665	30.27%	113.31%	17,633,645	72,688	243	5.84%	38.17%
2015	64,966,830	21,965	2,958	87.48%	366.63%	150,116,835	173,076	867	30.49%	178.35%	23,158,680	75,275	308	26.82%	75.23%
2016	65,353,815	22,260	2,936	-0.74%	363.19%	169,410,130	173,556	976	12.54%	213.25%	25,190,435	74,524	338	9.87%	92.52%
2017	65,830,725	22,414	2,937	0.04%	363.37%	169,106,785	173,121	977	0.07%	213.48%	29,693,180	74,678	398	17.63%	126.47%

Rate Annual %chg Average Value/Acre: **16.57%**

**12.10%**

**8.52%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	2,595	260	10			0	0				81,163,745	270,178	300		
2008	2,595	260	10	0.00%	0.00%	0	0				81,123,315	270,132	300	-0.03%	-0.03%
2009	2,585	259	10	0.00%	0.00%	0	0				84,818,595	270,132	314	4.56%	4.52%
2010	2,585	259	10	0.00%	0.00%	0	0				91,291,490	270,127	338	7.63%	12.50%
2011	2,205	221	10	0.00%	0.00%	0	0				99,295,820	269,778	368	8.91%	22.52%
2012	2,205	221	10	0.00%	0.00%	0	0				111,839,175	269,787	415	12.63%	37.99%
2013	0	0				0	310	0			131,709,165	271,149	486	17.18%	61.69%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	107.84%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	193.05%
2016	0	0				0	298	0			259,954,380	270,639	961	9.11%	219.74%
2017	0	0				0	300	0			264,630,690	270,513	978	1.85%	225.64%

**25**  
**DEUEL**

Rate Annual %chg Average Value/Acre: **12.53%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,424</b>	<b>Value : 341,314,877</b>	<b>Growth 1,347,554</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	40	132,461	0	0	89	68,625	129	201,086	
<b>02. Res Improve Land</b>	658	2,664,240	0	0	119	2,226,700	777	4,890,940	
<b>03. Res Improvements</b>	666	32,725,590	0	0	126	7,316,135	792	40,041,725	
<b>04. Res Total</b>	706	35,522,291	0	0	215	9,611,460	921	45,133,751	218,632
<b>% of Res Total</b>	76.66	78.70	0.00	0.00	23.34	21.30	38.00	13.22	16.22
<b>05. Com UnImp Land</b>	9	67,275	0	0	7	125,065	16	192,340	
<b>06. Com Improve Land</b>	101	1,202,585	0	0	26	865,220	127	2,067,805	
<b>07. Com Improvements</b>	108	14,634,091	0	0	31	15,914,585	139	30,548,676	
<b>08. Com Total</b>	117	15,903,951	0	0	38	16,904,870	155	32,808,821	1,046,408
<b>% of Com Total</b>	75.48	48.47	0.00	0.00	24.52	51.53	6.39	9.61	77.65
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	706	35,522,291	0	0	215	9,611,460	921	45,133,751	218,632
<b>% of Res &amp; Rec Total</b>	76.66	78.70	0.00	0.00	23.34	21.30	38.00	13.22	16.22
<b>Com &amp; Ind Total</b>	117	15,903,951	0	0	38	16,904,870	155	32,808,821	1,046,408
<b>% of Com &amp; Ind Total</b>	75.48	48.47	0.00	0.00	24.52	51.53	6.39	9.61	77.65
<b>17. Taxable Total</b>	823	51,426,242	0	0	253	26,516,330	1,076	77,942,572	1,265,040
<b>% of Taxable Total</b>	76.49	65.98	0.00	0.00	23.51	34.02	44.39	22.84	93.88

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	80	136,200	80	136,200	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	80	136,200	80	136,200	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	66	0	35	101

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	5,970	0	0	960	178,083,455	961	178,089,425
28. Ag-Improved Land	0	0	0	0	293	66,726,880	293	66,726,880
29. Ag Improvements	0	0	0	0	307	18,419,800	307	18,419,800
30. Ag Total							1,268	263,236,105

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	1	0.16	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	4	11.44	56,440	4	11.44	56,440	
32. HomeSite Improv Land	178	184.38	1,988,015	178	184.38	1,988,015	
33. HomeSite Improvements	187	0.00	10,887,985	187	0.00	10,887,985	0
34. HomeSite Total				<b>191</b>	<b>195.82</b>	<b>12,932,440</b>	
35. FarmSite UnImp Land	20	39.92	139,520	20	39.92	139,520	
36. FarmSite Improv Land	249	979.68	2,080,565	249	979.68	2,080,565	
37. FarmSite Improvements	294	0.00	7,531,815	294	0.00	7,531,815	82,514
38. FarmSite Total				<b>314</b>	<b>1,019.60</b>	<b>9,751,900</b>	
39. Road & Ditches	1,049	3,763.57	0	1,050	3,763.73	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>505</b>	<b>4,979.15</b>	<b>22,684,340</b>	<b>82,514</b>

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	801.64	3.59%	2,428,960	3.70%	3,029.99
46. 1A	4,725.11	21.16%	14,298,280	21.80%	3,026.02
47. 2A1	5,005.23	22.41%	14,740,175	22.47%	2,944.95
48. 2A	5,728.44	25.65%	16,907,860	25.78%	2,951.56
49. 3A1	3,182.89	14.25%	9,462,250	14.43%	2,972.85
50. 3A	870.17	3.90%	2,350,355	3.58%	2,701.03
51. 4A1	1,846.07	8.27%	4,974,835	7.58%	2,694.82
52. 4A	174.53	0.78%	430,410	0.66%	2,466.11
<b>53. Total</b>	<b>22,334.08</b>	<b>100.00%</b>	<b>65,593,125</b>	<b>100.00%</b>	<b>2,936.91</b>
<b>Dry</b>					
54. 1D1	100.80	0.06%	93,855	0.07%	931.10
55. 1D	45,770.46	26.41%	42,612,365	29.60%	931.00
56. 2D1	53,340.46	30.78%	49,446,615	34.35%	927.00
57. 2D	13,783.74	7.95%	10,958,115	7.61%	795.00
58. 3D1	35,729.79	20.61%	28,405,125	19.73%	795.00
59. 3D	8,782.58	5.07%	4,443,960	3.09%	506.00
60. 4D1	13,775.82	7.95%	6,970,535	4.84%	506.00
61. 4D	2,037.98	1.18%	1,012,910	0.70%	497.02
<b>62. Total</b>	<b>173,321.63</b>	<b>100.00%</b>	<b>143,943,480</b>	<b>100.00%</b>	<b>830.50</b>
<b>Grass</b>					
63. 1G1	43.16	0.06%	16,660	0.05%	386.01
64. 1G	2,610.03	3.50%	1,367,050	4.41%	523.77
65. 2G1	4,930.31	6.61%	2,137,910	6.89%	433.63
66. 2G	8,554.33	11.47%	3,633,780	11.72%	424.79
67. 3G1	3,882.93	5.21%	1,808,120	5.83%	465.66
68. 3G	2,681.33	3.59%	1,203,010	3.88%	448.66
69. 4G1	15,752.88	21.12%	6,763,450	21.81%	429.35
70. 4G	36,134.43	48.44%	14,085,180	45.41%	389.80
<b>71. Total</b>	<b>74,589.40</b>	<b>100.00%</b>	<b>31,015,160</b>	<b>100.00%</b>	<b>415.81</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>22,334.08</b>	<b>8.26%</b>	<b>65,593,125</b>	<b>27.27%</b>	<b>2,936.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>173,321.63</b>	<b>64.06%</b>	<b>143,943,480</b>	<b>59.84%</b>	<b>830.50</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>74,589.40</b>	<b>27.57%</b>	<b>31,015,160</b>	<b>12.89%</b>	<b>415.81</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	300.12	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>270,545.23</b>	<b>100.00%</b>	<b>240,551,765</b>	<b>100.00%</b>	<b>889.14</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.99	5,970	0.00	0	22,332.09	65,587,155	22,334.08	65,593,125
<b>77. Dry Land</b>	0.00	0	0.00	0	173,321.63	143,943,480	173,321.63	143,943,480
<b>78. Grass</b>	0.00	0	0.00	0	74,589.40	31,015,160	74,589.40	31,015,160
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	300.12	0	300.12	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>1.99</b>	<b>5,970</b>	<b>0.00</b>	<b>0</b>	<b>270,543.24</b>	<b>240,545,795</b>	<b>270,545.23</b>	<b>240,551,765</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	22,334.08	8.26%	65,593,125	27.27%	2,936.91
<b>Dry Land</b>	173,321.63	64.06%	143,943,480	59.84%	830.50
<b>Grass</b>	74,589.40	27.57%	31,015,160	12.89%	415.81
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	300.12	0.11%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>270,545.23</b>	<b>100.00%</b>	<b>240,551,765</b>	<b>100.00%</b>	<b>889.14</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Big Springs	14	29,701	213	925,950	213	9,511,220	227	10,466,871	20,248
83.2 Chappell	26	102,760	445	1,738,290	454	23,215,850	480	25,056,900	60,518
83.3 Rural	89	68,625	119	2,226,700	125	7,314,655	214	9,609,980	137,866
84 Residential Total	129	201,086	777	4,890,940	792	40,041,725	921	45,133,751	218,632

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Big Springs	2	11,025	32	242,105	37	5,282,846	39	5,535,976	3,908
85.2	Chappell	6	45,250	64	528,480	65	5,117,620	71	5,691,350	0
85.3	Rural	8	136,065	31	1,297,220	37	20,148,210	45	21,581,495	1,042,500
86	Commercial Total	16	192,340	127	2,067,805	139	30,548,676	155	32,808,821	1,046,408

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	43.03	0.06%	16,565	0.06%	384.96
88. 1G	1,575.28	2.32%	606,495	2.32%	385.01
89. 2G1	4,245.32	6.24%	1,634,450	6.24%	385.00
90. 2G	7,581.97	11.15%	2,919,090	11.15%	385.00
91. 3G1	2,988.14	4.39%	1,150,440	4.39%	385.00
92. 3G	2,193.63	3.22%	844,560	3.22%	385.01
93. 4G1	13,756.88	20.22%	5,296,405	20.22%	385.00
94. 4G	35,639.01	52.39%	13,721,055	52.39%	385.00
95. Total	68,023.26	100.00%	26,189,060	100.00%	385.00
<b>CRP</b>					
96. 1C1	0.13	0.00%	95	0.00%	730.77
97. 1C	1,034.75	15.76%	760,555	15.76%	735.01
98. 2C1	684.99	10.43%	503,460	10.43%	734.99
99. 2C	972.36	14.81%	714,690	14.81%	735.01
100. 3C1	894.79	13.63%	657,680	13.63%	735.01
101. 3C	487.70	7.43%	358,450	7.43%	734.98
102. 4C1	1,996.00	30.40%	1,467,045	30.40%	734.99
103. 4C	495.42	7.55%	364,125	7.54%	734.98
104. Total	6,566.14	100.00%	4,826,100	100.00%	735.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	68,023.26	91.20%	26,189,060	84.44%	385.00
CRP Total	6,566.14	8.80%	4,826,100	15.56%	735.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	74,589.40	100.00%	31,015,160	100.00%	415.81

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	42,831,676	45,133,751	2,302,075	5.37%	218,632	4.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,238,380	12,932,440	694,060	5.67%	0	5.67%
<b>04. Total Residential (sum lines 1-3)</b>	<b>55,070,056</b>	<b>58,066,191</b>	<b>2,996,135</b>	<b>5.44%</b>	<b>218,632</b>	<b>5.04%</b>
05. Commercial	32,736,286	32,808,821	72,535	0.22%	1,046,408	-2.97%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>32,736,286</b>	<b>32,808,821</b>	<b>72,535</b>	<b>0.22%</b>	<b>1,046,408</b>	<b>-2.97%</b>
08. Ag-Farmsite Land, Outbuildings	8,664,684	9,751,900	1,087,216	12.55%	82,514	11.60%
09. Minerals	80,000	136,200	56,200	70.25	0	70.25%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>8,744,684</b>	<b>9,888,100</b>	<b>1,143,416</b>	<b>13.08%</b>	<b>82,514</b>	<b>12.13%</b>
12. Irrigated	65,593,110	65,593,125	15	0.00%		
13. Dryland	169,264,500	143,943,480	-25,321,020	-14.96%		
14. Grassland	29,654,490	31,015,160	1,360,670	4.59%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>264,512,100</b>	<b>240,551,765</b>	<b>-23,960,335</b>	<b>-9.06%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>361,063,126</b>	<b>341,314,877</b>	<b>-19,748,249</b>	<b>-5.47%</b>	<b>1,347,554</b>	<b>-5.84%</b>

## 2018 Assessment Survey for Deuel County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None.
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$125,500
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$33,900
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$9,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,425
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$3,950
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	-\$7,404.30 over budget due to payments for the commercial appraisal.

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Big Springs and Chappell
4.	<b>When was zoning implemented?</b>
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott for mineral appraisals; Tax Valuation, Inc., for specialty commercial.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	Pictometry.

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Pritchard & Abbott are contracted for mineral interests.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	We require that the appraisal firms be certified.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the areas of their appraisal contracts.

## 2018 Residential Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The Assessor and staff.										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The cost approach. We also use a residential worksheet created by the Deputy Assessor, showing all sold and unsold properties for comparability purposes.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Market depreciation has been developed and implemented for use with the residential property class.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No, the market depreciation tables are for all residential properties within the County.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	The Assessor begins with price per square foot and then makes adjustments for location, etc.										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	Currently there are no vacant lots being held for sale or resale.										

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2013	2016	2017	2015
20	2013	2016	2017	2013
80	2013	2016	2017	2017
AG	2013	2016	2017	2017

## 2018 Commercial Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Assessor/staff and Tax Valuation, Inc. (a contracted appraisal service).																							
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach is used to estimate the market value of commercial properties.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The county uses the market depreciation study that was developed by Stanard Appraisal in 2010.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	No, due to the limited commercial market in Deuel County.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	The Assessor uses a square foot value (or an acre value for rural), then makes adjustments for location, etc. After review, an increase was recommended by Tax Valuation, Inc.																							
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## 2018 Agricultural Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor/staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	There is only one county-wide market area for agricultural land in Deuel County.	2016						
	Soils were updated for 2017.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The sales in Deuel County appear to be relatively consistent, and the assessor doesn't see any indication at this time that there is a need for any additional market areas.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The County classifies property as rural residential based on use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							
	N/A							
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>							

	N/A
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# 2018 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2018, 2019 and 2020

**Date: June 15, 2017**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate 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 shall describe 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. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary after the budget is approved by the County Board. A copy of the plan and any amendments shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by the Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural and horticultural land; and
3. 75% of actual value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347. Reference, Neb. Rev. Stat. 77-201 (R. S. Supp. 2004)

**General Description of Real Property in Deuel County:**

Per the 2017 County Abstract, Deuel County consists of 2,419 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u> <u>Base of Real Estate</u>
Residential	917	37.91	11.85
Commercial	154	6.37	9.05
Mineral	80	3.31	.02
Agricultural	<u>1268</u>	<u>52.42</u>	<u>79.08</u>
Total	2419	100.00	100.00

Deuel County has 270,513.36 acres of agricultural land. Irrigated land accounts for 8.29%, 64.06% is Dry, 27.55% is Grass. Land classified as "other" accounts for .11% of the total.

New property: For assessment year 2017, 16 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$8,193,868.

**Current Resources:**

*A. Staff/Budget/Training:*

The Deuel County Assessor's office staff consists of the assessor and deputy. We submitted a budget request for 2017-2018 in the amount of \$125,500.00. This budget was approved without amendment by the County Board.

The cost for required training/continuing education has been incorporated into the budget. Both staff members hold Assessor Certificates.

*B. Cadastral Maps accuracy/condition, other land use maps, aerial photos:*

The cadastral maps were updated in 1997 and are kept current by the staff. Even though this information is kept current on the GIS system, which was implemented in 2012, we frequently refer to the cadastral books for additional information.

All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.

*C. Property Record Cards:*

The property record cards are detailed, current and complete and meet the standards set by the department.

The property cards contain the following:

- Parcel identification number
- Owner's name and address
- Situs (911 address)
- Tax district code
- School district
- Geo code
- Cadastral Map index
- Current breakdown report
- Current CAMA appraisal report
- Photos
- Sketches
- Notes

*D. Software for CAMA, Assessment Administration:*

Deuel County has contracted with MIPS for CAMA pricing and administration. We are also under contract with GIS Workshop for our GIS system. We have two websites available to the public. [www.deuel.gisworkshop.com](http://www.deuel.gisworkshop.com) and [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us)

## **Current Assessment Procedures for Real Property:**

### **A. *Discover, List and Inventory all Property:***

The Assessor processes the Real Estate Transfers, updates the property records and maintains the Sales Reference Book and the Land Sales Map. The staff maintains the Cadastral Books.

These steps are followed:

- 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
  - 2) Save updates to Sales file and Property Record.
  - 3) Scan & save all deeds, attachments, surveys, 521's along with any other pertinent documents. (521 folder on the assessor's desktop. When the MIPS program is updated we'll save these documents to each property record. These documents are available upon request only.)
  - 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
  - 5) Send out questionnaire, add returned questionnaires to Sales File
  - 6) File update property breakdown sheet in record card.
  - 7) Update address book
  - 8) Update record label
  - 9) Update the Ag Sales Map
  - 10) Update the Cadastral Map
  - 11) Update GIS, if necessary
  - 12) Scan and email original copies of the 521's to PAD by the 15<sup>th</sup> of the following month
- B. Data collection is completed by the Deputy. Improvements are priced by the Deputy using the current CAMA program (Cost Approach). We are currently using the 2012 costing table.
- C. The Assessor reviews the sales ratios to determine if any assessment action is needed.
- D. The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
- E. The Assessor is responsible for Public Notices and maintains a file of all publications.

### **Other functions performed by the Assessor's office, but not limited to:**

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
  - a. Abstracts (Real and Personal)
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and annual Assessed Value Update with the Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of all Exempt Property and Taxable Government Owned Property
  - i. Annual Plan of Assessment Report
3. Personal Property - The entire staff administers the annual filings of schedules. Personal Property filings can now be made online. The assessor prepares subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions – The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
5. Taxable Government Owned Property – the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.
6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of application. The assessor approves or denies each application based on the value of the property and sends out taxpayer notifications.
7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
8. Tax Districts and Tax Rates – The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property.
9. Tax List Corrections - The assessor and/or the deputy prepares and presents the tax list correction documents for county board approval and delivers the corrections to the Treasurer.
10. County Board of Equalizations – The assessor provides information regarding protest and attends the county board of equalization meetings for these protests. The deputy assessor will attend in the absence of the assessor
11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
12. Education – The Assessor, Deputy Assessor and any certified staff will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.
13. GIS mapping – All GIS maps are updated at the time of any change. The mapping is maintained by the clerk.

*Current Assessment Procedures for Real Property:*

*Approaches to value:*

- A. *Cost Approach; cost manual used, date of manual and latest depreciation study.*

The Marshall Swift manual was updated in 2015. We have the MIPS V3.0.5.3 which utilizes residential pricing from 2012 and commercial pricing from 2016. Our records show the Replacement Cost New of improvements as well as the depreciation. We converted to the current MIPS PC-ADMIN program in September 2010 and are current with all updates to the programming.

*Market Approach; sales comparison:* We perform extensive sales studies. All improvements are on or being entered into the comparison spreadsheet.

*Income Approach; income and expense data collection/analysis from the market:* Deuel is a small, rural county. We do not feel the income approach is applicable or workable for the majority of our properties.

- B. *Reconciliation of Final Value and Documentation:* The market is analyzed based on the standard approach to valuation, with the final value based on the most appropriate method.
- C. Each record contains all required information including: an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

(4)

**Level of Value, Quality and Uniformity for assessment year 2017:**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94%	9.99	102.09
Commercial	100%	9.39	99.29
Agricultural	72%	17.77	102.19

**Action Planned for Assessment Year 2018:**

**Residential:**

1. We will continue to monitor Residential properties for changes and sales.
2. We will continue the review of rural properties which was started in 2017.

**Commercial:**

1. We will continue to monitor Commercial properties for changes and sales.

**Agricultural:**

1. We will continue to monitor Agricultural land sales.

**Action Planned for Assessment Year 2019:**

**Residential:**

1. We will continue to monitor all Residential properties for changes and sales.
2. We will complete the review of rural improved properties and implement all valuation changes prior to March 19, 2019

**Commercial:**

1. We will continue to monitor all Commercial properties.

**Agricultural:**

1. We will continue to monitor Agricultural land sales.

**Action Planned for Assessment Year 2020:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will begin the review of Big Springs residential properties using the depreciation spreadsheet to assure uniformity in the assessment of all improvements.

**Commercial:**

1. We will continue to monitor Commercial sales.

**Agricultural:**

1. We will continue to monitor Agricultural land sales.

Respectfully submitted,  
Marica K. Schievelbein  
Deuel County Assessor  
Dated: 6-15-17

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Signed and submitted to:  
Deuel County Board of Equalization