

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

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

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**WHEELER 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 Wheeler 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 Wheeler 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: Cara Snider, Wheeler County Assessor

**Property Assessment Division**  
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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.

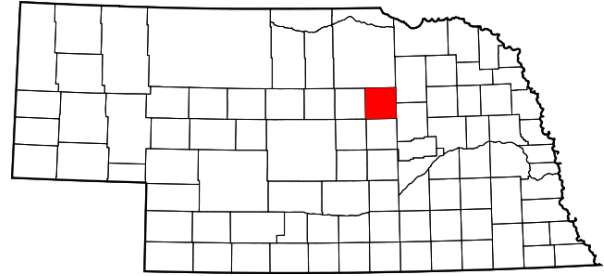
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

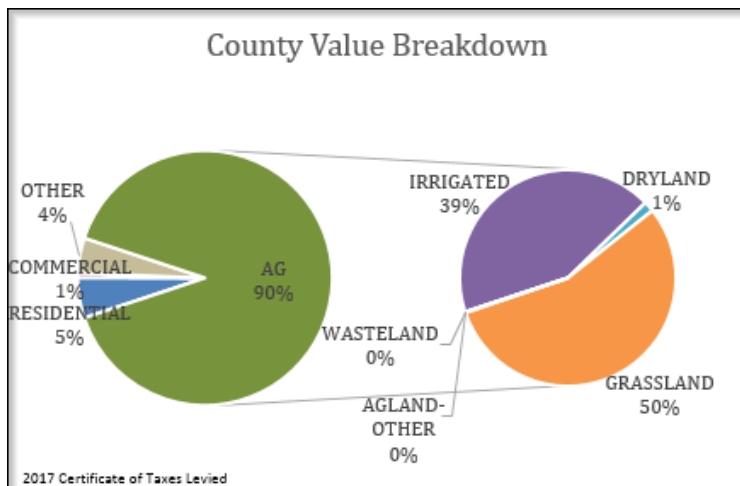
With a total area of 575 square miles, Wheeler County had 776 residents, per the Census Bureau Quick Facts for 2016, a 5% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Wheeler County are located in and around the county seat of Bartlett. According to the latest information available from the U.S. Census

Bureau, there were 22 employer establishments with total employment of 103.

Approximately 90% of the total valuation base in Wheeler County comes from agricultural land. Grassland makes up the majority of the land in the county. Wheeler County is included in both the Lower Loup and Upper Elkhorn Natural Resource Districts (NRD).



NE Dept. of Revenue, Research Division 2018

<b>CITY POPULATION CHANGE</b>			
	<b>2007</b>	<b>2017</b>	<b>Change</b>
<b>BARTLETT</b>	128	117	-8.6%
<b>ERICSON</b>	104	92	-11.5%



## 2018 Residential Correlation for Wheeler County

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### *Assessment Actions*

For 2018, all improvements and land values in valuation group 3-Lake Ericson were given a percentage increase. Routine maintenance as well as pickup work was also completed.

### *Description of Analysis*

Residential sales are stratified into three valuation groups that follow the assessor locations in the county. Two of the three groups are represented in the qualified statistics.

<b>Valuation Grouping</b>	<b>Description</b>
1	Bartlett and Ericson
2	Rural
3	Lake Ericson

The residential profile for Wheeler County is made up of twelve total sales representing two of the three valuation groups. Both groups each have six sales. Valuation group 3-Lake Ericson's measures of central tendency are all within the range. However, with a sample such as this, statistical inferences cannot be made without a reasonable degree of certainty in the data. The county is current with the six-year inspection cycle.

Review of the 2018 County Abstract of Assessment, Form 45 Compared to the 2017 Certificate of Taxes Levied Report indicates that residential values increased approximately 9.49%. This correlates closely to the assessment actions reported as well as the statistics.

When comparing assessed value changes over the past decade to similar sized villages in Antelope, Boone, Holt and Valley Counties the movement of the residential market in Wheeler County is consistent with those counties in this region.

Although the statistics are unreliable for the determination of a point estimate of the level of value, the analysis supports that the statutory level has been achieved.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending verification questionnaires in a self-addressed stamped

## 2018 Residential Correlation for Wheeler County

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envelope to both the buyer and seller. The county assessor serves as an ex-officio clerk, and as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been filed monthly. The AVU values were correctly reported.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. An independent lister is hired by the county to complete review and pick-up work for residential properties. Office staff also conducts pick-up work when necessary. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. A review of inspection dates during the review of sold and unsold parcels support the county’s reported assessment actions. Valuation group 1-Bartlett and Ericson is scheduled to be reviewed and revalued with updated costing and depreciation for 2019.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The review and analysis indicates that the County has adequately identified economic areas for the residential property class.

### *Equalization and Quality of Assessment*

An overall review of the assessment practices in the county show that all residential property are assessed through the same equalized means. There are not enough sales to analyze the statistics for measurement purposes. The assessment process in the county is consistently applied to all property and values are believed to be uniformly assessed.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	6	55.19	64.12	63.62	32.07	100.79
03	6	99.12	97.92	93.63	26.10	104.58
<u>    ALL    </u>	<u>    12    </u>	67.36	81.02	85.05	41.82	95.26

### *Level of Value*

Based on the review of all available information, the level of value of residential property in Wheeler County is determined to be at the statutory level of 100% of market value.

# 2018 Commercial Correlation for Wheeler County

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## *Assessment Actions*

Only routine maintenance was done for the 2018 assessment year. The commercial class is scheduled for review and inspection for 2019.

## *Description of Analysis*

Currently there is one valuation group within the commercial class.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
1	Bartlett, Ericson and Rural

Only four qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Review of the abstract and the sales file supports that only routine maintenance was completed for the assessment year. Additionally, review of commercial assessment changes over the past ten years, indicates that value adjustments are similar to those experienced in the residential class, supporting that commercial values have kept pace with the market.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending verification questionnaires in a self-addressed stamped envelope to both the buyer and seller. The county assessor serves as an ex-officio clerk, and, as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

The review also looked at the filing of 521 real estate transfers as well as a check of the values reported on the Assessed Value Update (AVU). The 521's have been filed monthly. The AVU for the commercial was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. A contract

## 2018 Commercial Correlation for Wheeler County

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appraiser is hired by the county to complete review and pick-up work for commercial properties. Office staff also conducts pick-up work, when necessary. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. A review of inspection dates during the review of sold and unsold parcels support the county's reported assessment actions.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. For 2018 Bartlett, Ericson and Rural were all combined into one group.

### *Equalization and Quality of Assessment*

The commercial sample is too small to have any degree of certainty in the information. However, all analysis and assessment practices indicate that Wheeler County is in compliance with acceptable mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	74.80	83.40	100.04	39.00	83.37
___ALL___	4	74.80	83.40	100.04	39.00	83.37

### *Level of Value*

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

# 2018 Agricultural Correlation for Wheeler County

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## *Assessment Actions*

The assessor analyzed the agricultural market within Wheeler County as well as looking at the adjoining counties. From the analysis, it was determined to leave all agricultural land values the same for 2018. All pickup work was completed and placed on the assessment roll.

## *Description of Analysis*

The agricultural land acres in Wheeler County is divided between grassland at 80%, irrigated at 18%, and dryland at 2%. One valuation model is applied to the entire county. All counties adjoining Wheeler are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

Review of the statistical profile reveals that although there is a small sample of sales within the county, the coefficient of dispersion is 21%, indicating that the market of agricultural land is somewhat stable within the county and supporting that the county has achieved an acceptable level of value. Due to the low volume of sales, the median will not be used to represent the level of value.

In comparison to adjoining counties, Wheeler County's agricultural land values are equalized and the county assessor's decision to not make any changes to the agricultural land values is consistent with the region.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The county's verification process includes sending verification questionnaires in a self-addressed stamped envelope to both the buyer and seller. The county assessor serves as an ex-officio clerk, and as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

Discussions were held with the assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The 521's have been filed monthly and the AVU for agricultural sales was accurate when compared with the property record cards.

## 2018 Agricultural Correlation for Wheeler County

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The county's inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. An independent lister is hired by the county to complete review and pick-up work for rural residential properties. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. Physical review and inspection of agricultural improvements are completed on the same schedule as rural residential properties. As part of the six year inspection process the county does a drive-by review of land use as well as using Agri-Data; changes are identified on the property record card. In addition, the county reviews and updates land use annually as information is received from sources such as the property owner, FSA, and NRDs.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis supports the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. Conversations with the county assessor indicate that the same appraisal process is applied to rural residential properties and agricultural homes and outbuildings. The same costing and depreciation tables are used. The farm home site value is the same as the rural residential first acre home site. Although the county does not have a written policy in place to define agricultural or non-agricultural land, there is no reason to believe that the county is not considering the primary use of the parcel to identify and value agricultural land.

### *Equalization*

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Based on the statistical analysis and comparison of adjoining county values, agricultural land in the county is also equalized both within the county and with adjoining counties. The county complies with generally accepted mass appraisal standards.

## 2018 Agricultural Correlation for Wheeler County

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80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	62.60	66.23	66.19	06.23	100.06
1	3	62.60	66.23	66.19	06.23	100.06
<u>Grass</u>						
County	6	72.62	75.28	73.49	18.01	102.44
1	6	72.62	75.28	73.49	18.01	102.44
<u>ALL</u>	10	72.62	77.67	71.06	21.19	109.30

### *Level of Value*

Based on the review of all available information, the level of value of agricultural property in Wheeler County is determined to be at the statutory level of 75% of market value.

## 2018 Opinions of the Property Tax Administrator for Wheeler 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>100</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>75</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 Wheeler County

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### Residential Real Property - Current

Number of Sales	12	Median	67.36
Total Sales Price	\$884,500	Mean	81.02
Total Adj. Sales Price	\$884,500	Wgt. Mean	85.05
Total Assessed Value	\$752,255	Average Assessed Value of the Base	\$37,398
Avg. Adj. Sales Price	\$73,708	Avg. Assessed Value	\$62,688

### Confidence Interval - Current

95% Median C.I	52.58 to 109.89
95% Wgt. Mean C.I	62.46 to 107.64
95% Mean C.I	58.30 to 103.74
% of Value of the Class of all Real Property Value in the County	2.81
% of Records Sold in the Study Period	2.91
% of Value Sold in the Study Period	4.87

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	15	100	69.67
2016	27	95	94.77
2015	27	88	87.89
2014	19		87.93

## 2018 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	4	Median	74.80
Total Sales Price	\$256,500	Mean	83.40
Total Adj. Sales Price	\$256,500	Wgt. Mean	100.04
Total Assessed Value	\$256,590	Average Assessed Value of the Base	\$68,199
Avg. Adj. Sales Price	\$64,125	Avg. Assessed Value	\$64,148

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	24.31 to 142.49
% of Value of the Class of all Real Property Value in the County	0.57
% of Records Sold in the Study Period	8.70
% of Value Sold in the Study Period	8.18

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	3	100	91.37
2016	4	100	92.89
2015	5	100	101.61
2014	4	0	107.78

**92 Wheeler  
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 : 12  
 Total Sales Price : 884,500  
 Total Adj. Sales Price : 884,500  
 Total Assessed Value : 752,255  
 Avg. Adj. Sales Price : 73,708  
 Avg. Assessed Value : 62,688

MEDIAN : 67  
 WGT. MEAN : 85  
 MEAN : 81  
 COD : 41.82  
 PRD : 95.26

COV : 44.14  
 STD : 35.76  
 Avg. Abs. Dev : 28.17  
 MAX Sales Ratio : 155.21  
 MIN Sales Ratio : 43.20

95% Median C.I. : 52.58 to 109.89  
 95% Wgt. Mean C.I. : 62.46 to 107.64  
 95% Mean C.I. : 58.30 to 103.74

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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-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	2	107.18	107.18	101.39	14.17	105.71	91.99	122.37	N/A	48,500	49,173
01-APR-16 To 30-JUN-16	2	85.78	85.78	95.51	23.86	89.81	65.31	106.25	N/A	91,500	87,393
01-JUL-16 To 30-SEP-16	3	69.41	89.37	93.13	53.65	95.96	43.49	155.21	N/A	69,833	65,033
01-OCT-16 To 31-DEC-16	3	52.58	68.56	97.80	42.28	70.10	43.20	109.89	N/A	50,000	48,900
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	56.27	56.27	56.05	02.70	100.39	54.75	57.79	N/A	122,500	68,663
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	7	91.99	93.43	95.65	31.93	97.68	43.49	155.21	43.49 to 155.21	69,929	66,890
01-OCT-16 To 30-SEP-17	5	54.75	63.64	71.91	26.26	88.50	43.20	109.89	N/A	79,000	56,805
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	10	80.70	85.97	96.16	38.62	89.40	43.20	155.21	43.49 to 122.37	63,950	61,493
<u>ALL</u>	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	55.19	64.12	63.62	32.07	100.79	43.20	122.37	43.20 to 122.37	42,167	26,828
03	6	99.12	97.92	93.63	26.10	104.58	54.75	155.21	54.75 to 155.21	105,250	98,548
<u>ALL</u>	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688
06											
07											
<u>ALL</u>	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688

**92 Wheeler  
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 : 12  
 Total Sales Price : 884,500  
 Total Adj. Sales Price : 884,500  
 Total Assessed Value : 752,255  
 Avg. Adj. Sales Price : 73,708  
 Avg. Assessed Value : 62,688

MEDIAN : 67  
 WGT. MEAN : 85  
 MEAN : 81  
 COD : 41.82  
 PRD : 95.26

COV : 44.14  
 STD : 35.76  
 Avg. Abs. Dev : 28.17  
 MAX Sales Ratio : 155.21  
 MIN Sales Ratio : 43.20

95% Median C.I. : 52.58 to 109.89  
 95% Wgt. Mean C.I. : 62.46 to 107.64  
 95% Mean C.I. : 58.30 to 103.74

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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	1	43.20	43.20	43.20	00.00	100.00	43.20	43.20	N/A	10,000	4,320	
Less Than 30,000	2	47.89	47.89	49.45	09.79	96.85	43.20	52.58	N/A	15,000	7,418	
___Ranges Excl. Low \$___												
Greater Than 4,999	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688	
Greater Than 14,999	11	69.41	84.46	85.53	40.83	98.75	43.49	155.21	52.58 to 122.37	79,500	67,994	
Greater Than 29,999	10	80.70	87.65	86.30	36.56	101.56	43.49	155.21	54.75 to 122.37	85,450	73,742	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	43.20	43.20	43.20	00.00	100.00	43.20	43.20	N/A	10,000	4,320	
15,000 TO 29,999	1	52.58	52.58	52.58	00.00	100.00	52.58	52.58	N/A	20,000	10,515	
30,000 TO 59,999	3	65.31	77.06	72.42	40.25	106.41	43.49	122.37	N/A	39,333	28,485	
60,000 TO 99,999	3	91.99	105.54	101.20	31.09	104.29	69.41	155.21	N/A	78,833	79,780	
100,000 TO 149,999	4	82.02	82.17	82.53	31.58	99.56	54.75	109.89	N/A	125,000	103,156	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	12	67.36	81.02	85.05	41.82	95.26	43.20	155.21	52.58 to 109.89	73,708	62,688	

**92 Wheeler**  
**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 : 4  
Total Sales Price : 256,500  
Total Adj. Sales Price : 256,500  
Total Assessed Value : 256,590  
Avg. Adj. Sales Price : 64,125  
Avg. Assessed Value : 64,148

MEDIAN : 75  
WGT. MEAN : 100  
MEAN : 83  
COD : 39.00  
PRD : 83.37

COV : 44.53  
STD : 37.14  
Avg. Abs. Dev : 29.17  
MAX Sales Ratio : 131.64  
MIN Sales Ratio : 52.38

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 24.31 to 142.49

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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											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	131.64	131.64	131.64	00.00	100.00	131.64	131.64	N/A	100,000	131,640
01-OCT-16 To 31-DEC-16	2	54.23	54.23	55.65	03.41	97.45	52.38	56.08	N/A	28,250	15,723
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	93.51	93.51	93.51	00.00	100.00	93.51	93.51	N/A	100,000	93,505
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	1	131.64	131.64	131.64	00.00	100.00	131.64	131.64	N/A	100,000	131,640
01-OCT-16 To 30-SEP-17	3	56.08	67.32	79.84	24.45	84.32	52.38	93.51	N/A	52,167	41,650
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15											
01-JAN-16 To 31-DEC-16	3	56.08	80.03	104.21	47.11	76.80	52.38	131.64	N/A	52,167	54,362
<u>ALL</u>	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148

<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.		
01	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148
<u>ALL</u>	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148

<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	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148
04											
<u>ALL</u>	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148

**92 Wheeler  
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 : 4  
 Total Sales Price : 256,500  
 Total Adj. Sales Price : 256,500  
 Total Assessed Value : 256,590  
 Avg. Adj. Sales Price : 64,125  
 Avg. Assessed Value : 64,148

MEDIAN : 75  
 WGT. MEAN : 100  
 MEAN : 83  
 COD : 39.00  
 PRD : 83.37

COV : 44.53  
 STD : 37.14  
 Avg. Abs. Dev : 29.17  
 MAX Sales Ratio : 131.64  
 MIN Sales Ratio : 52.38

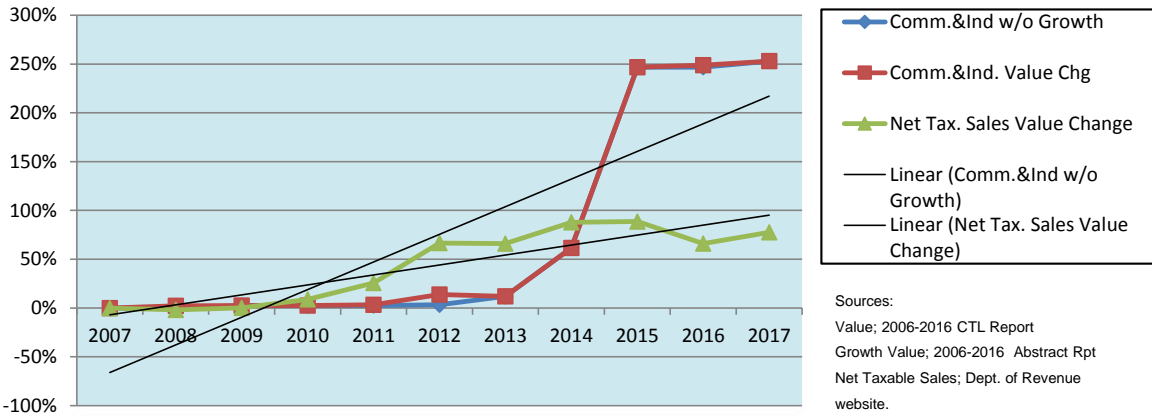
95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 24.31 to 142.49

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	52.38	52.38	52.38	00.00	100.00	52.38	52.38	N/A	6,500	3,405	
Less Than 30,000	1	52.38	52.38	52.38	00.00	100.00	52.38	52.38	N/A	6,500	3,405	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148	
Greater Than 14,999	3	93.51	93.74	101.27	26.94	92.56	56.08	131.64	N/A	83,333	84,395	
Greater Than 29,999	3	93.51	93.74	101.27	26.94	92.56	56.08	131.64	N/A	83,333	84,395	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	52.38	52.38	52.38	00.00	100.00	52.38	52.38	N/A	6,500	3,405	
15,000 TO 29,999												
30,000 TO 59,999	1	56.08	56.08	56.08	00.00	100.00	56.08	56.08	N/A	50,000	28,040	
60,000 TO 99,999												
100,000 TO 149,999	2	112.58	112.58	112.57	16.94	100.01	93.51	131.64	N/A	100,000	112,573	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
346	1	56.08	56.08	56.08	00.00	100.00	56.08	56.08	N/A	50,000	28,040	
350	1	131.64	131.64	131.64	00.00	100.00	131.64	131.64	N/A	100,000	131,640	
384	1	52.38	52.38	52.38	00.00	100.00	52.38	52.38	N/A	6,500	3,405	
543	1	93.51	93.51	93.51	00.00	100.00	93.51	93.51	N/A	100,000	93,505	
<u>ALL</u>	4	74.80	83.40	100.04	39.00	83.37	52.38	131.64	N/A	64,125	64,148	

### 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	\$ 880,250	\$ -	0.00%	\$ 880,250	-	\$ 2,041,780	-
2008	\$ 900,735	\$ 25,680	2.85%	\$ 875,055	-0.59%	\$ 2,003,343	-1.88%
2009	\$ 901,980	\$ -	0.00%	\$ 901,980	0.14%	\$ 2,046,138	2.14%
2010	\$ 901,605	\$ -	0.00%	\$ 901,605	-0.04%	\$ 2,222,014	8.60%
2011	\$ 910,495	\$ 7,195	0.79%	\$ 903,300	0.19%	\$ 2,563,675	15.38%
2012	\$ 1,000,825	\$ 90,330	9.03%	\$ 910,495	0.00%	\$ 3,397,964	32.54%
2013	\$ 985,650	\$ -	0.00%	\$ 985,650	-1.52%	\$ 3,387,361	-0.31%
2014	\$ 1,422,410	\$ -	0.00%	\$ 1,422,410	44.31%	\$ 3,833,129	13.16%
2015	\$ 3,052,440	\$ -	0.00%	\$ 3,052,440	114.60%	\$ 3,852,827	0.51%
2016	\$ 3,071,440	\$ 18,560	0.60%	\$ 3,052,880	0.01%	\$ 3,391,327	-11.98%
2017	\$ 3,106,460	\$ -	0.00%	\$ 3,106,460	1.14%	\$ 3,624,869	6.89%
<b>Ann %chg</b>	13.44%			<b>Average</b>	<b>15.82%</b>	<b>5.80%</b>	<b>6.50%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.59%	2.33%	-1.88%
2009	2.47%	2.47%	0.21%
2010	2.43%	2.43%	8.83%
2011	2.62%	3.44%	25.56%
2012	3.44%	13.70%	66.42%
2013	11.97%	11.97%	65.90%
2014	61.59%	61.59%	87.73%
2015	246.77%	246.77%	88.70%
2016	246.82%	248.93%	66.10%
2017	252.91%	252.91%	77.53%

County Number: 92  
 County Name: Wheeler



**92 Wheeler**  
**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 : 10  
Total Sales Price : 7,762,725  
Total Adj. Sales Price : 7,762,725  
Total Assessed Value : 5,516,340  
Avg. Adj. Sales Price : 776,273  
Avg. Assessed Value : 551,634

MEDIAN : 73  
WGT. MEAN : 71  
MEAN : 78  
COD : 21.19  
PRD : 109.30

COV : 30.71  
STD : 23.85  
Avg. Abs. Dev : 15.39  
MAX Sales Ratio : 126.29  
MIN Sales Ratio : 45.68

95% Median C.I. : 62.19 to 111.19  
95% Wgt. Mean C.I. : 61.96 to 80.16  
95% Mean C.I. : 60.61 to 94.73

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	69.37	69.37	69.37	00.00	100.00	69.37	69.37	N/A	87,500	60,700
01-APR-15 To 30-JUN-15	1	73.68	73.68	73.68	00.00	100.00	73.68	73.68	N/A	734,400	541,120
01-JUL-15 To 30-SEP-15	1	126.29	126.29	126.29	00.00	100.00	126.29	126.29	N/A	315,000	397,810
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	71.56	71.56	71.56	00.00	100.00	71.56	71.56	N/A	500,000	357,790
01-APR-16 To 30-JUN-16	1	80.21	80.21	80.21	00.00	100.00	80.21	80.21	N/A	792,000	635,275
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	1	111.19	111.19	111.19	00.00	100.00	111.19	111.19	N/A	137,825	153,250
01-JAN-17 To 31-MAR-17	3	62.60	66.23	66.19	06.23	100.06	62.19	73.89	N/A	1,620,000	1,072,298
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	45.68	45.68	45.68	00.00	100.00	45.68	45.68	N/A	336,000	153,500
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	3	73.68	89.78	87.93	25.75	102.10	69.37	126.29	N/A	378,967	333,210
01-OCT-15 To 30-SEP-16	2	75.89	75.89	76.86	05.71	98.74	71.56	80.21	N/A	646,000	496,533
01-OCT-16 To 30-SEP-17	5	62.60	71.11	66.06	24.66	107.64	45.68	111.19	N/A	1,066,765	704,729
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	3	73.68	89.78	87.93	25.75	102.10	69.37	126.29	N/A	378,967	333,210
01-JAN-16 To 31-DEC-16	3	80.21	87.65	80.17	16.47	109.33	71.56	111.19	N/A	476,608	382,105
<u>ALL</u>	10	72.62	77.67	71.06	21.19	109.30	45.68	126.29	62.19 to 111.19	776,273	551,634

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	72.62	77.67	71.06	21.19	109.30	45.68	126.29	62.19 to 111.19	776,273	551,634
<u>ALL</u>	10	72.62	77.67	71.06	21.19	109.30	45.68	126.29	62.19 to 111.19	776,273	551,634

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	6	72.62	75.28	73.49	18.01	102.44	45.68	111.19	45.68 to 111.19	431,288	316,939
1	6	72.62	75.28	73.49	18.01	102.44	45.68	111.19	45.68 to 111.19	431,288	316,939
<u>ALL</u>	10	72.62	77.67	71.06	21.19	109.30	45.68	126.29	62.19 to 111.19	776,273	551,634

**92 Wheeler**  
**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 : 10  
 Total Sales Price : 7,762,725  
 Total Adj. Sales Price : 7,762,725  
 Total Assessed Value : 5,516,340  
 Avg. Adj. Sales Price : 776,273  
 Avg. Assessed Value : 551,634

MEDIAN : 73  
 WGT. MEAN : 71  
 MEAN : 78  
 COD : 21.19  
 PRD : 109.30

COV : 30.71  
 STD : 23.85  
 Avg. Abs. Dev : 15.39  
 MAX Sales Ratio : 126.29  
 MIN Sales Ratio : 45.68

95% Median C.I. : 62.19 to 111.19  
 95% Wgt. Mean C.I. : 61.96 to 80.16  
 95% Mean C.I. : 60.61 to 94.73

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	3	62.60	66.23	66.19	06.23	100.06	62.19	73.89	N/A	1,620,000	1,072,298
1	3	62.60	66.23	66.19	06.23	100.06	62.19	73.89	N/A	1,620,000	1,072,298
<b>_____Grass_____</b>											
County	6	72.62	75.28	73.49	18.01	102.44	45.68	111.19	45.68 to 111.19	431,288	316,939
1	6	72.62	75.28	73.49	18.01	102.44	45.68	111.19	45.68 to 111.19	431,288	316,939
<b>_____ALL_____</b>	<b>10</b>	<b>72.62</b>	<b>77.67</b>	<b>71.06</b>	<b>21.19</b>	<b>109.30</b>	<b>45.68</b>	<b>126.29</b>	<b>62.19 to 111.19</b>	<b>776,273</b>	<b>551,634</b>

## Wheeler County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	<b>3264</b>
Garfield	1	n/a	4095	4095	3495	3495	3095	3095	2650	<b>3400</b>
Greeley	1	n/a	3875	3865	3845	3825	3800	3775	3750	<b>3791</b>
Boone	2	5805	5523	4545	4838	4557	4507	4551	4421	<b>4593</b>
Holt	3	2850	2850	2850	2850	2700	2700	2500	2500	<b>2609</b>
Greeley	2	n/a	5090	4905	4505	4405	4260	4210	3750	<b>4464</b>
Valley	1	n/a	5060	5060	4350	4110	4110	3360	3360	<b>4411</b>
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	<b>4428</b>

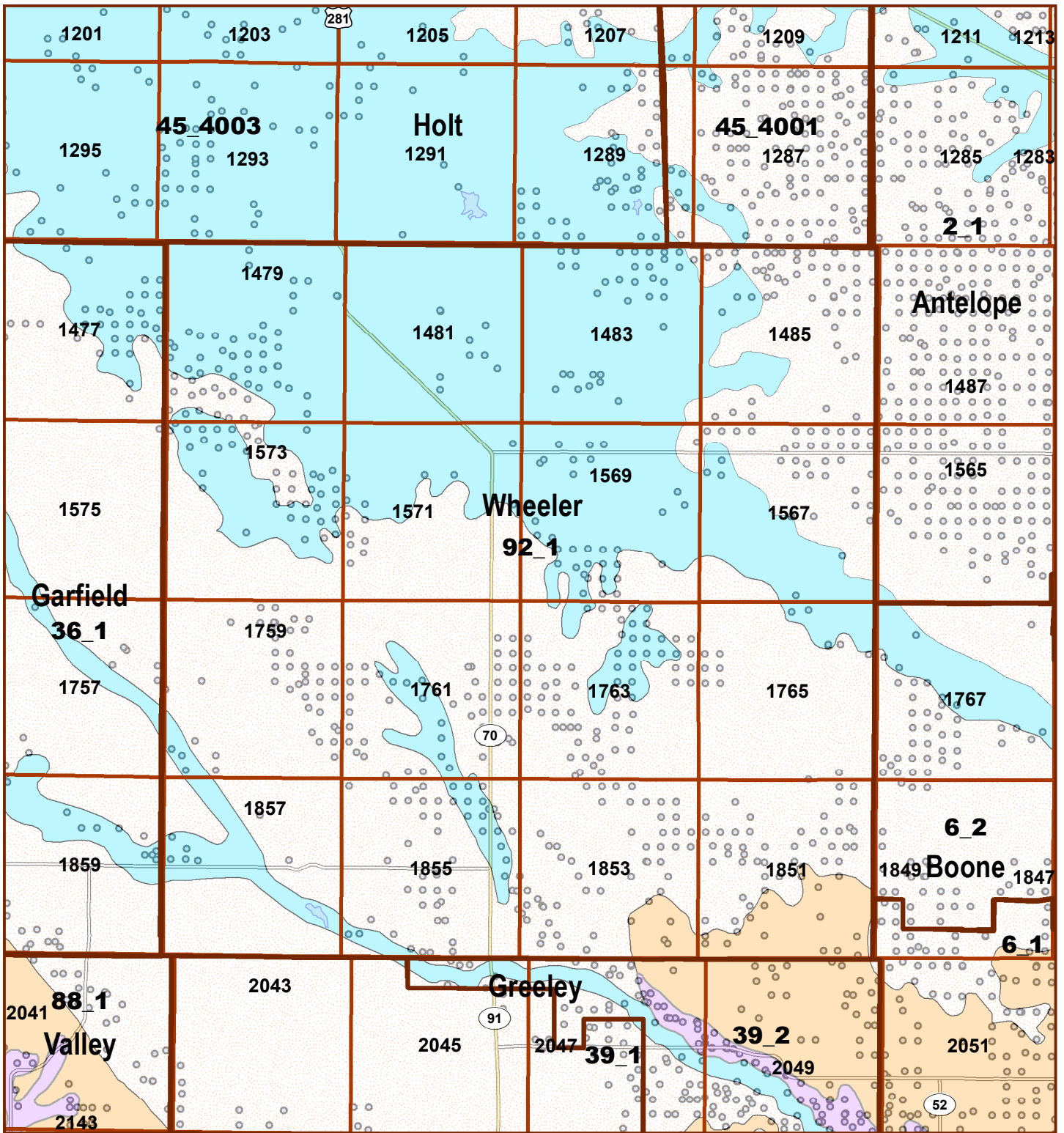
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	<b>1358</b>
Garfield	1	n/a	1700	1700	1490	1490	1240	1240	1165	<b>1389</b>
Greeley	1	n/a	2020	2010	2000	1850	1830	1575	1260	<b>1694</b>
Boone	2	1410	3319	1367	1492	1338	1171	1151	1101	<b>1377</b>
Holt	3	1800	1800	1800	1800	1800	1803	1803	1817	<b>1802</b>
Greeley	2	n/a	2615	2515	2515	2415	2315	2165	2015	<b>2301</b>
Valley	1	n/a	2150	2150	2150	2115	2115	2115	1980	<b>2096</b>
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	<b>2527</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1375	1295	1220	1150	1070	1000	970	878	<b>930</b>
Garfield	1	n/a	1095	1095	1095	1010	1010	844	695	<b>753</b>
Greeley	1	n/a	1210	1190	1125	1125	1055	1050	1025	<b>1040</b>
Boone	2	1322	1206	1142	985	957	865	868	861	<b>872</b>
Holt	3	1540	1541	1441	1436	1436	1433	1323	874	<b>1232</b>
Greeley	2	n/a	1400	1330	1330	1320	1297	1287	1263	<b>1275</b>
Valley	1	n/a	1401	1402	1362	1400	1317	1231	1258	<b>1267</b>
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	<b>1282</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1470	n/a	442
Garfield	1	919	n/a	194
Greeley	1	1086	n/a	n/a
Boone	2	1170	370	95
Holt	3	1430	500	100
Greeley	2	1312	n/a	n/a
Valley	1	1313	1289	251
Antelope	1	1650	500	178

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.



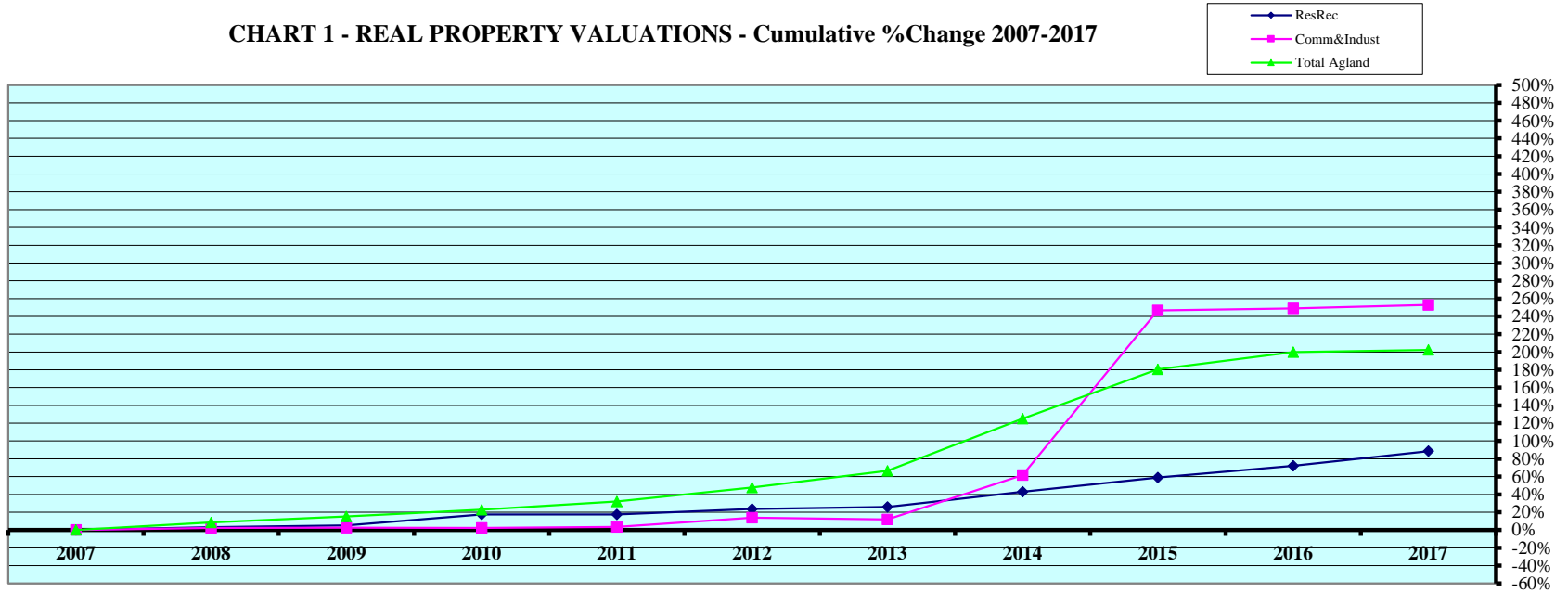
**Legend**

- 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 subsols 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
- Major Roads
- Irrigation Wells

# Wheeler County Map



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



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	7,312,040	--	--	--	880,250	--	--	--	162,655,695	--	--	--
2008	7,534,095	222,055	3.04%	3.04%	900,735	20,485	2.33%	2.33%	176,626,225	13,970,530	8.59%	8.59%
2009	7,679,905	145,810	1.94%	5.03%	901,980	1,245	0.14%	2.47%	187,299,385	10,673,160	6.04%	15.15%
2010	8,580,939	901,034	11.73%	17.35%	901,605	-375	-0.04%	2.43%	199,469,845	12,170,460	6.50%	22.63%
2011	8,587,939	7,000	0.08%	17.45%	910,495	8,890	0.99%	3.44%	214,664,535	15,194,690	7.62%	31.97%
2012	9,039,119	451,180	5.25%	23.62%	1,000,825	90,330	9.92%	13.70%	240,231,495	25,566,960	11.91%	47.69%
2013	9,204,288	165,169	1.83%	25.88%	985,650	-15,175	-1.52%	11.97%	270,908,715	30,677,220	12.77%	66.55%
2014	10,462,768	1,258,480	13.67%	43.09%	1,422,410	436,760	44.31%	61.59%	366,225,315	95,316,600	35.18%	125.15%
2015	11,627,169	1,164,401	11.13%	59.01%	3,052,440	1,630,030	114.60%	246.77%	456,242,300	90,016,985	24.58%	180.50%
2016	12,592,559	965,390	8.30%	72.22%	3,071,440	19,000	0.62%	248.93%	487,593,870	31,351,570	6.87%	199.77%
2017	13,785,914	1,193,355	9.48%	88.54%	3,106,460	35,020	1.14%	252.91%	491,756,195	4,162,325	0.85%	202.33%

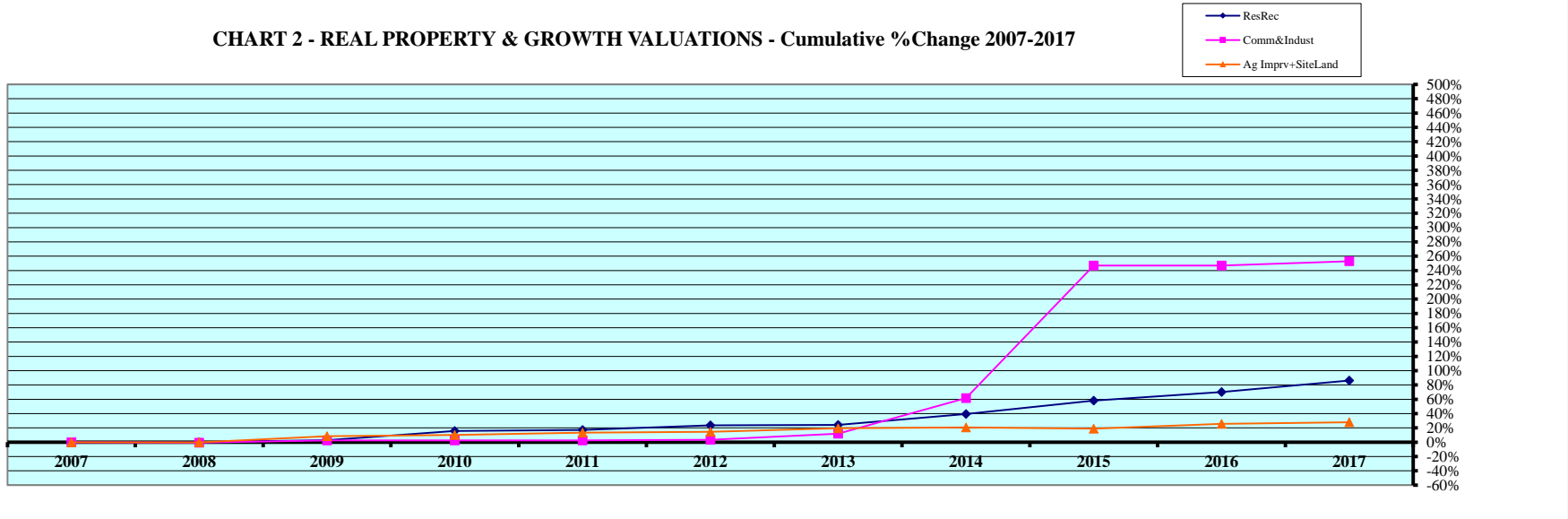
Rate Annual %chg: Residential & Recreational **6.55%** Commercial & Industrial **13.44%** Agricultural Land **11.70%**

Cnty# **92**  
County **WHEELER**

**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.  
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

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	7,312,040	95,910	1.31%	7,216,130	--	--	880,250	0	0.00%	880,250	--	--
2008	7,534,095	201,765	2.68%	7,332,330	0.28%	0.28%	900,735	25,680	2.85%	875,055	-0.59%	-0.59%
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	2.84%	901,980	0	0.00%	901,980	0.14%	2.47%
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	15.66%	901,605	0	0.00%	901,605	-0.04%	2.43%
2011	8,587,939	26,775	0.31%	8,561,164	-0.23%	17.08%	910,495	7,195	0.79%	903,300	0.19%	2.62%
2012	9,039,119	0	0.00%	9,039,119	5.25%	23.62%	1,000,825	90,330	9.03%	910,495	0.00%	3.44%
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	24.24%	985,650	0	0.00%	985,650	-1.52%	11.97%
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	39.50%	1,422,410	0	0.00%	1,422,410	44.31%	61.59%
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	58.24%	3,052,440	0	0.00%	3,052,440	114.60%	246.77%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	70.26%	3,071,440	18,560	0.60%	3,052,880	0.01%	246.82%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	86.21%	3,106,460	0	0.00%	3,106,460	1.14%	252.91%
Rate Ann%chg	<b>6.55%</b>						<b>13.44%</b>					
							C & I w/o growth					
							<b>15.82%</b>					

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	7,188,620	22,052,182	29,240,802	271,770	0.93%	28,969,032	--	--
2008	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	-0.22%	-0.22%
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%	8.52%
2010	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	0.07%	10.29%
2011	8,225,660	25,352,172	33,577,832	428,865	1.28%	33,148,967	-0.19%	13.37%
2012	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-0.18%	14.63%
2013	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%	19.61%
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%	20.80%
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	19.04%
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	25.60%
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	27.88%
Rate Ann%chg	<b>7.18%</b>	<b>0.74%</b>	<b>2.68%</b>	Ag Imprv+Site w/o growth			<b>0.38%</b>	

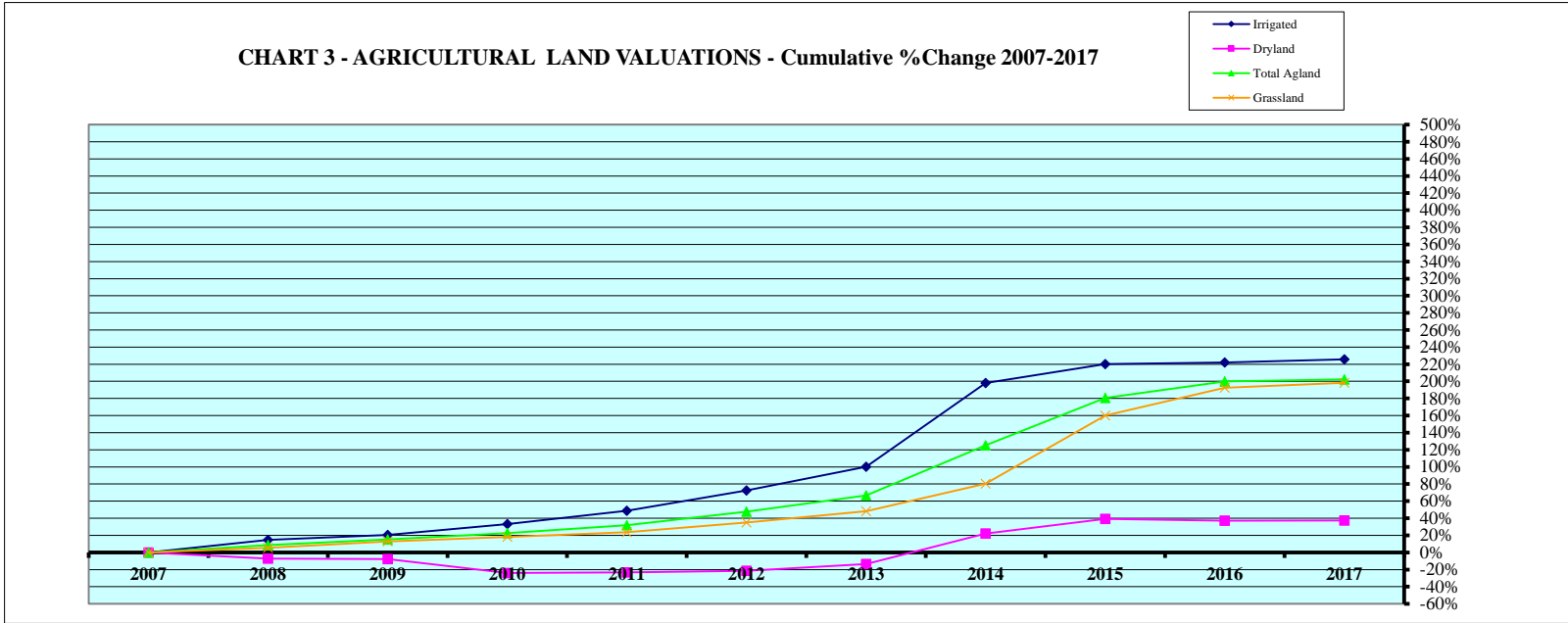
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 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# 92  
County WHEELER

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	64,670,895	--	--	--	5,514,570	--	--	--	91,513,575	--	--	--
2008	74,142,455	9,471,560	14.65%	14.65%	5,114,115	-400,455	-7.26%	-7.26%	96,413,000	4,899,425	5.35%	5.35%
2009	77,885,630	3,743,175	5.05%	20.43%	5,085,775	-28,340	-0.55%	-7.78%	103,334,210	6,921,210	7.18%	12.92%
2010	86,167,745	8,282,115	10.63%	33.24%	4,194,465	-891,310	-17.53%	-23.94%	108,217,020	4,882,810	4.73%	18.25%
2011	96,237,830	10,070,085	11.69%	48.81%	4,236,785	42,320	1.01%	-23.17%	113,298,440	5,081,420	4.70%	23.81%
2012	111,536,515	15,298,685	15.90%	72.47%	4,338,835	102,050	2.41%	-21.32%	123,466,920	10,168,480	8.97%	34.92%
2013	129,457,395	17,920,880	16.07%	100.18%	4,762,475	423,640	9.76%	-13.64%	135,690,465	12,223,545	9.90%	48.27%
2014	192,756,425	63,299,030	48.90%	198.06%	6,728,875	1,966,400	41.29%	22.02%	165,067,100	29,376,635	21.65%	80.37%
2015	207,083,970	14,327,545	7.43%	220.21%	7,678,130	949,255	14.11%	39.23%	237,882,465	72,815,365	44.11%	159.94%
2016	208,278,810	1,194,840	0.58%	222.06%	7,565,885	-112,245	-1.46%	37.20%	267,773,260	29,890,795	12.57%	192.60%
2017	210,638,100	2,359,290	1.13%	225.71%	7,583,775	17,890	0.24%	37.52%	272,947,680	5,174,420	1.93%	198.26%

Rate Ann.%chg: Irrigated **12.53%** Dryland **3.24%** Grassland **11.55%**

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	956,655	--	--	--	0	--	--	--	162,655,695	--	--	--
2008	956,655	0	0.00%	0.00%	0	0			176,626,225	13,970,530	8.59%	8.59%
2009	993,770	37,115	3.88%	3.88%	0	0			187,299,385	10,673,160	6.04%	15.15%
2010	890,615	-103,155	-10.38%	-6.90%	0	0			199,469,845	12,170,460	6.50%	22.63%
2011	891,480	865	0.10%	-6.81%	0	0			214,664,535	15,194,690	7.62%	31.97%
2012	889,225	-2,255	-0.25%	-7.05%	0	0			240,231,495	25,566,960	11.91%	47.69%
2013	998,380	109,155	12.28%	4.36%	0	0			270,908,715	30,677,220	12.77%	66.55%
2014	1,672,915	674,535	67.56%	74.87%	0	0			366,225,315	95,316,600	35.18%	125.15%
2015	3,597,735	1,924,820	115.06%	276.07%	0	0			456,242,300	90,016,985	24.58%	180.50%
2016	3,975,915	378,180	10.51%	315.61%	0	0			487,593,870	31,351,570	6.87%	199.77%
2017	586,640	-3,389,275	-85.25%	-38.68%	0	0			491,756,195	4,162,325	0.85%	202.33%

Cnty# **92**  
County **WHEELER**

Rate Ann.%chg: Total Agric Land **11.70%**

**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	61,056,030	57,203	1,067			5,633,275	8,665	650			92,824,975	286,796	324		
2008	74,037,390	60,462	1,225	14.72%	14.72%	5,115,740	7,823	654	0.59%	0.59%	96,437,985	284,384	339	4.77%	4.77%
2009	77,853,000	60,544	1,286	5.01%	20.47%	5,113,285	7,820	654	0.00%	0.59%	103,396,840	284,368	364	7.22%	12.34%
2010	85,931,385	60,617	1,418	10.24%	32.82%	4,331,010	6,328	684	4.67%	5.28%	108,247,730	286,824	377	3.80%	16.60%
2011	94,752,005	60,723	1,560	10.07%	46.19%	4,197,275	6,142	683	-0.15%	5.12%	113,792,225	286,779	397	5.14%	22.60%
2012	111,720,355	62,500	1,788	14.56%	67.47%	4,338,835	6,011	722	5.62%	11.03%	123,825,745	285,121	434	9.45%	34.18%
2013	129,604,270	63,221	2,050	14.68%	92.07%	4,781,830	5,776	828	14.69%	27.35%	135,652,095	283,862	478	10.04%	47.65%
2014	192,567,175	63,688	3,024	47.49%	183.28%	6,838,715	5,749	1,190	43.69%	82.99%	165,044,485	283,419	582	21.86%	79.92%
2015	207,374,695	63,614	3,260	7.81%	205.42%	7,692,830	5,683	1,354	13.79%	108.22%	237,778,975	283,449	839	44.05%	159.18%
2016	208,278,810	63,903	3,259	-0.02%	205.36%	7,678,130	5,671	1,354	0.01%	108.25%	268,533,990	283,177	948	13.04%	192.99%
2017	210,638,100	64,531	3,264	0.15%	205.81%	7,583,765	5,588	1,357	0.25%	108.78%	272,947,990	288,883	945	-0.36%	191.92%

Rate Annual %chg Average Value/Acre: **11.83%**

**7.64%**

**11.31%**

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	930,560	8,721	107			0	0				160,444,840	361,385	444		
2008	956,655	8,721	110	2.80%	2.80%	0	0				176,547,770	361,391	489	10.03%	10.03%
2009	998,500	8,719	115	4.39%	7.32%	0	0				187,361,625	361,451	518	6.11%	16.76%
2010	887,435	7,561	117	2.49%	9.99%	0	0				199,397,560	361,330	552	6.46%	24.30%
2011	890,540	7,592	117	-0.05%	9.93%	0	0				213,632,045	361,236	591	7.17%	33.20%
2012	891,780	7,592	117	0.14%	10.08%	0	0				240,776,715	361,224	667	12.71%	50.14%
2013	998,380	7,571	132	12.25%	23.57%	0	0				271,036,575	360,430	752	12.82%	69.38%
2014	1,672,915	7,571	221	67.56%	107.06%	0	0				366,123,290	360,427	1,016	35.08%	128.80%
2015	3,597,740	7,571	475	115.06%	345.31%	0	0				456,444,240	360,317	1,267	24.71%	185.33%
2016	3,975,915	7,572	525	10.51%	392.11%	0	0				488,466,845	360,324	1,356	7.01%	205.34%
2017	586,645	1,320	444	-15.35%	316.55%	0	0				491,756,500	360,322	1,365	0.67%	207.40%

**92**  
**WHEELER**

Rate Annual %chg Average Value/Acre: **11.88%**

(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 : 1,923</b>	<b>Value : 549,679,834</b>	<b>Growth 1,837,525</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	156,590	0	0	70	1,368,750	110	1,525,340	
<b>02. Res Improve Land</b>	144	590,055	0	0	143	4,105,205	287	4,695,260	
<b>03. Res Improvements</b>	145	3,705,829	0	0	148	4,752,325	293	8,458,154	
<b>04. Res Total</b>	185	4,452,474	0	0	218	10,226,280	403	14,678,754	420,320
<b>% of Res Total</b>	45.91	30.33	0.00	0.00	54.09	69.67	20.96	2.67	22.87
<b>05. Com UnImp Land</b>	6	6,310	0	0	3	16,325	9	22,635	
<b>06. Com Improve Land</b>	32	103,970	0	0	5	357,185	37	461,155	
<b>07. Com Improvements</b>	32	1,141,780	0	0	5	1,511,565	37	2,653,345	
<b>08. Com Total</b>	38	1,252,060	0	0	8	1,885,075	46	3,137,135	0
<b>% of Com Total</b>	82.61	39.91	0.00	0.00	17.39	60.09	2.39	0.57	0.00
<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	10	766,630	10	766,630	
<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	10	766,630	10	766,630	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.52	0.14	0.00
<b>Res &amp; Rec Total</b>	185	4,452,474	0	0	228	10,992,910	413	15,445,384	420,320
<b>% of Res &amp; Rec Total</b>	44.79	28.83	0.00	0.00	55.21	71.17	21.48	2.81	22.87
<b>Com &amp; Ind Total</b>	38	1,252,060	0	0	8	1,885,075	46	3,137,135	0
<b>% of Com &amp; Ind Total</b>	82.61	39.91	0.00	0.00	17.39	60.09	2.39	0.57	0.00
<b>17. Taxable Total</b>	223	5,704,534	0	0	236	12,877,985	459	18,582,519	420,320
<b>% of Taxable Total</b>	48.58	30.70	0.00	0.00	51.42	69.30	23.87	3.38	22.87

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	53	84

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,068	371,927,250	1,068	371,927,250
28. Ag-Improved Land	0	0	0	0	377	123,796,905	377	123,796,905
29. Ag Improvements	0	0	0	0	396	35,373,160	396	35,373,160
30. Ag Total							1,464	531,097,315

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	39	38.52	192,600	39	38.52	192,600	
32. HomeSite Improv Land	223	240.70	1,203,515	223	240.70	1,203,515	
33. HomeSite Improvements	244	0.00	14,014,470	244	0.00	14,014,470	1,055,895
34. HomeSite Total				<b>283</b>	<b>279.22</b>	<b>15,410,585</b>	
35. FarmSite UnImp Land	67	410.61	410,605	67	410.61	410,605	
36. FarmSite Improv Land	298	2,285.42	2,285,400	298	2,285.42	2,285,400	
37. FarmSite Improvements	348	0.00	21,358,690	348	0.00	21,358,690	361,310
38. FarmSite Total				<b>415</b>	<b>2,696.03</b>	<b>24,054,695</b>	
39. Road & Ditches	640	1,912.94	0	640	1,912.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>698</b>	<b>4,888.19</b>	<b>39,465,280</b>	<b>1,417,205</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	1,365.45	2.12%	5,134,105	2.44%	3,760.01
46. 1A	131.55	0.20%	484,105	0.23%	3,680.01
47. 2A1	554.18	0.86%	1,978,425	0.94%	3,570.00
48. 2A	1,145.76	1.78%	3,987,245	1.89%	3,480.00
49. 3A1	3,969.62	6.15%	13,457,040	6.39%	3,390.01
50. 3A	19,714.45	30.56%	65,254,770	30.99%	3,310.00
51. 4A1	22,357.53	34.66%	72,326,840	34.35%	3,235.01
52. 4A	15,269.08	23.67%	47,944,875	22.77%	3,140.00
53. Total	64,507.62	100.00%	210,567,405	100.00%	3,264.23
<b>Dry</b>					
54. 1D1	160.05	2.93%	285,695	3.85%	1,785.04
55. 1D	134.00	2.45%	227,125	3.06%	1,694.96
56. 2D1	263.89	4.83%	406,395	5.48%	1,540.02
57. 2D	410.67	7.52%	603,680	8.14%	1,469.99
58. 3D1	777.47	14.24%	1,096,245	14.78%	1,410.02
59. 3D	1,502.95	27.52%	2,028,990	27.36%	1,350.00
60. 4D1	1,551.21	28.40%	1,970,040	26.57%	1,270.00
61. 4D	661.21	12.11%	796,755	10.75%	1,205.00
62. Total	5,461.45	100.00%	7,414,925	100.00%	1,357.68
<b>Grass</b>					
63. 1G1	306.30	0.11%	421,255	0.15%	1,375.30
64. 1G	68.85	0.02%	89,165	0.03%	1,295.06
65. 2G1	303.60	0.11%	370,385	0.14%	1,219.98
66. 2G	1,872.62	0.65%	2,153,515	0.79%	1,150.00
67. 3G1	4,118.21	1.42%	4,503,585	1.65%	1,093.58
68. 3G	46,996.39	16.26%	47,765,960	17.49%	1,016.38
69. 4G1	84,867.56	29.36%	84,194,225	30.83%	992.07
70. 4G	150,499.52	52.07%	133,568,410	48.91%	887.50
71. Total	289,033.05	100.00%	273,066,500	100.00%	944.76
<b>Irrigated Total</b>					
	64,507.62	17.90%	210,567,405	42.83%	3,264.23
<b>Dry Total</b>					
	5,461.45	1.52%	7,414,925	1.51%	1,357.68
<b>Grass Total</b>					
	289,033.05	80.22%	273,066,500	55.54%	944.76
72. Waste	1,319.86	0.37%	583,205	0.12%	441.87
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	360,321.98	100.00%	491,632,035	100.00%	1,364.42

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	64,507.62	210,567,405	64,507.62	210,567,405
<b>77. Dry Land</b>	0.00	0	0.00	0	5,461.45	7,414,925	5,461.45	7,414,925
<b>78. Grass</b>	0.00	0	0.00	0	289,033.05	273,066,500	289,033.05	273,066,500
<b>79. Waste</b>	0.00	0	0.00	0	1,319.86	583,205	1,319.86	583,205
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>360,321.98</b>	<b>491,632,035</b>	<b>360,321.98</b>	<b>491,632,035</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	64,507.62	17.90%	210,567,405	42.83%	3,264.23
<b>Dry Land</b>	5,461.45	1.52%	7,414,925	1.51%	1,357.68
<b>Grass</b>	289,033.05	80.22%	273,066,500	55.54%	944.76
<b>Waste</b>	1,319.86	0.37%	583,205	0.12%	441.87
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>360,321.98</b>	<b>100.00%</b>	<b>491,632,035</b>	<b>100.00%</b>	<b>1,364.42</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 Bartlett / Ericson	46	156,440	143	584,380	144	3,705,629	190	4,446,449	85,340
83.2 Lake	71	1,396,270	140	4,080,805	140	4,383,600	211	9,860,675	140,385
83.3 Rural	3	739,260	4	30,075	9	368,925	12	1,138,260	194,595
84 Residential Total	120	2,291,970	287	4,695,260	293	8,458,154	413	15,445,384	420,320



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bartlett / Ericson	6	6,310	32	103,970	32	1,141,780	38	1,252,060	0
85.2	Rural	3	16,325	5	357,185	5	1,511,565	8	1,885,075	0
86	Commercial Total	9	22,635	37	461,155	37	2,653,345	46	3,137,135	0

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	306.30	0.11%	421,255	0.16%	1,375.30
88. 1G	68.85	0.02%	89,165	0.03%	1,295.06
89. 2G1	303.60	0.11%	370,385	0.14%	1,219.98
90. 2G	1,872.62	0.67%	2,153,515	0.82%	1,150.00
91. 3G1	3,947.81	1.40%	4,224,125	1.62%	1,069.99
92. 3G	45,597.07	16.22%	45,597,015	17.45%	1,000.00
93. 4G1	81,226.44	28.90%	78,787,165	30.14%	969.97
94. 4G	147,752.18	52.57%	129,722,135	49.63%	877.97
95. Total	281,074.87	100.00%	261,364,760	100.00%	929.88
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	170.40	2.14%	279,460	2.39%	1,640.02
101. 3C	1,399.32	17.58%	2,168,945	18.54%	1,550.00
102. 4C1	3,641.12	45.75%	5,407,060	46.21%	1,485.00
103. 4C	2,747.34	34.52%	3,846,275	32.87%	1,400.00
104. Total	7,958.18	100.00%	11,701,740	100.00%	1,470.40
<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	281,074.87	97.25%	261,364,760	95.71%	929.88
CRP Total	7,958.18	2.75%	11,701,740	4.29%	1,470.40
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	289,033.05	100.00%	273,066,500	100.00%	944.76

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

92 Wheeler

	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	13,022,804	14,678,754	1,655,950	12.72%	420,320	9.49%
02. Recreational	763,110	766,630	3,520	0.46%	0	0.46%
03. Ag-Homesite Land, Ag-Res Dwelling	14,376,400	15,410,585	1,034,185	7.19%	1,055,895	-0.15%
<b>04. Total Residential (sum lines 1-3)</b>	<b>28,162,314</b>	<b>30,855,969</b>	<b>2,693,655</b>	<b>9.56%</b>	<b>1,476,215</b>	<b>4.32%</b>
05. Commercial	3,106,460	3,137,135	30,675	0.99%	0	0.99%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>3,106,460</b>	<b>3,137,135</b>	<b>30,675</b>	<b>0.99%</b>	<b>0</b>	<b>0.99%</b>
08. Ag-Farmsite Land, Outbuildings	23,732,090	24,054,695	322,605	1.36%	361,310	-0.16%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>23,732,090</b>	<b>24,054,695</b>	<b>322,605</b>	<b>1.36%</b>	<b>361,310</b>	<b>-0.16%</b>
12. Irrigated	210,638,100	210,567,405	-70,695	-0.03%		
13. Dryland	7,583,775	7,414,925	-168,850	-2.23%		
14. Grassland	272,947,680	273,066,500	118,820	0.04%		
15. Wasteland	586,640	583,205	-3,435	-0.59%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>491,756,195</b>	<b>491,632,035</b>	<b>-124,160</b>	<b>-0.03%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>546,757,059</b>	<b>549,679,834</b>	<b>2,922,775</b>	<b>0.53%</b>	<b>1,837,525</b>	<b>0.20%</b>

## 2018 Assessment Survey for Wheeler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$10,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$10,000
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$35,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,700
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$4,200
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8,052.19

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS - data is being added as re-appraisals are completed
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://wheeler.gisworkshop.com">https://wheeler.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, except the villages; they have their own regulations
3.	<b>What municipalities in the county are zoned?</b>
	None. The two villages fall under the village zoning ordinance and don't have to go through the county zoning administrator
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	John Fritz
2.	<b>GIS Services:</b>
	Not applicable
3.	<b>Other services:</b>
	Not applicable

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
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>
	Must be a certified appraiser and be able to obtain a bond
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>
	Cost tables/depreciation tables are provided; CAMA will derive the value for improvements

## 2018 Residential Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>	2	Rural - all residential parcels not within the villages	3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins	Ag	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>										
2	Rural - all residential parcels not within the villages										
3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins										
Ag	Agricultural homes and outbuildings										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost approach for improvements; sales approach for vacant lots										
<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>										
	Depreciation tables are developed based on local market information										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	Sales study										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are treated the same; no applications to combine lots have been received										

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2012	2012	2013	2013
2	2012	2012	2012	2014-2015
3	2015	2012	2015	2015-2016
Ag	2012	2012	2012	2014-2015



## 2018 Commercial Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Appraiser and staff			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	<p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade including a convenience store/gas station, two cafes, bank, car repair, and post office.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn, post office, bank, and two bars.</p> <p>Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based.</p>		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.			
<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>			
	Depreciation tables are developed based on local market information			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Sales study			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2012	2012	2012
				<u>Date of Last Inspection</u>
				2012-2013

## 2018 Agricultural Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and 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="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</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>	01	No geographic or economic differences have been determined	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2016					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on Directive 08-04 for agricultural land, and Department of Revenue, Chapter 10 Real Property Regulations 10.001 Definitions for residential and recreational.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	The assessed value for the parcels enrolled in WRP is based on sales from the area.						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>7a.</b>	<b>How many special valuation applications are on file?</b>						
	None						
<b>7b.</b>	<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						

# 2017 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

## Assessment Years 2018, 2019 and 2020 GENERAL DESCRIPTION OF COUNTY

Wheeler County is located in the Sandhills of Nebraska, and has a population of 818. There are two villages in the county, the county seat, Bartlett, population 113, and Ericson, population 104. The county economic base consists of mainly of Agricultural activities. The largest use of the land is raising cattle on grassland, row crops under center pivot irrigation and some dry land farming. Two major cattle feedlot operation and several major swine facilities are located in the county. Countywide zoning was implemented in 1998. The County seat is located in Bartlett.

### Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by 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. State. 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 land and horticultural land; and
- 3) 75% of special 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.

### General Description of Real Property in Wheeler County:

Per the 2017 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	693	36.32%	3.19%
Commercial	44	2.31%	.563%
Recreational	10	.52%	less than .01%
Agricultural	1161	60.85 %	96.24%

Agricultural land – 360,322.22. Total Taxable Acres

97.74% of County is agricultural and of that 80.17% consists primarily of grassland.

New Property: For assessment year 2017, an estimated 10 building permits and or information statements were filed for new property constructions/additions in the county.

For more information see 2017 Reports & Opinions, Abstract and Assessor Survey.

### **CURRENT RESOURCES:**

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 2016-17 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is updating data to the program as the 6 year reviews are completed.
- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** –, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

**RURAL:** The rural real estate and improvement parcels are color coded green and are organized in file cabinets by Section Twp and Rng, beginning with the northern most eastern corner of Wheeler County (Sec 1 Twp24 Rng 9) continuing through to the south western most corner of the county (Sec 31 Twp21 Rng 12).

**URBAN:** The County's village properties parcel cards are white colored coded and are organized in file cabinets by lot number and Village Additions.

**LAKE:** The Lake Ericson properties parcel cards are light blue colored coded and organized in file cabinet beginning with the first Lake lot extending to the last lot according to the plat of Lake Ericson.

**COMMERCIAL:** Commercial property cards are color coded yellow and are organized in file cabinets within the class of property the Commercial is located, ( i.e., rural, urban, Lake.

- D. Software – MIPS County Solution, Data entry and reports. Been adding sketches and information as 6 year review is being done.
- E. Web based –As spring 2017 we have signed on with GIS. At this time no on-line date has been given.

### **PROCEDURE MANUAL**

Wheeler County has written policies and procedures. The assessor and Staff work together in updating the County policies and procedures. The Assessor reviews the policies and procedures with the County Attorney and County Commissioners.

**APPRAISAL FUNCTIONS, CONTRACT WITH APPRAISER FOR THE DATA COLLECTION AND PRICING COLLECTION, REVIEW ASSESSMENT SALES RATIO STUDIES BEFORE ASSESSMENT ACTIONS: RECONCILIATION OF FINAL VALUE AND DOCUMENTATION.**

Wheeler County contracts with a certified appraiser in the appraisal of improvements and annual pickup work. The appraiser is certified and follows all Regulations and IA00 guide lines. Appraiser is contracted on an annual basis to do the County’s pickup work. The Assessor maintains a continuous list of pick-up work throughout the year. The Assessor reviews with the contracted Appraiser the list of pick-up work properties, discussing their locations by virtue of maps, and provides a signed notice to the Appraiser to be presented to the owner for the reason of property inspection. New improvements in the county are located by means of owner reporting, zoning permits, word of mouth and Assessor and Commissioner’s driving of the county. The pickup work involves on site inspection, measurements, interior inspection when ever possible and interviewing the owner. The pickup work is completed every year in a timely matter and the growth calculated. Every effort is made to insure that information on all new construction is collected and included in the assessment rolls on an annual basis. Values are updated on an Annual Basis based on sales.

There are no Industrial or Special Value classes in Wheeler County, year 2017.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	58.52	126.75
Commercial	100.0%	23.76	90.64
Recreational	Not enough Sales to Determine		
Agricultural	71.00%	28.18%	103.60

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures, see 2017 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2018.**

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The Assessor has completed the 6 year review in 2014 for both villages

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The appraiser has completed the 6 year review for 2014.

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location,

studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Lake Ericson's 6 year review was completed for 2016.

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. The county has completed the re-listing of all rural improvements for the 6 year review process for the 2015 abstract.

**Assessment Actions Planned for Assessment Year 2019.**

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. We plan to do the 6 year review of the villages for 2019 assessment year

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The urban commercial will have the 6 year review done for 2019 assessment year.

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics.

**Assessment Actions Planned for Assessment Year 2020.**

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. We plan to start on the north half of the county rural parcels' 6 year review for implementation in 2021.

**Functions preformed by the assessor's office:**

Record Maintenance, Mapping updates, & Ownership changes. All Property Record cards, i.e. Rural, Urban, Lake, Commercial, are maintained manually on the front of the card as well as electronic (MIPS) information on pages printed on demand and inserted in the card. Made record as part of the record card are, the Parcel number, Cadastral Information, Tax District Information, School District Codes, Legal Description , Status, Present Use, Zoning, Size, School District , Photos of Major Improvements, four or more prior year's history of the final assessed value of land and improvements, area of documentation ownership changes and noting of splits or additions. The current owner Name, Address is continually updated. Location of properties is found on area maps. Beginning year 2008, 911 physical locations will be added to the property cards. Annual functions of the County Assessor are but not limited to:

- a. Annually prepare and filed Assessor Administrative Reports required by law/regulation:
- b. Abstracts (Real)
- c. Assessor Survey
- d. Sales information to PA&T rosters & Annual Assessed Value Update w/Abstract
- e. Certification of Value to Political Subdivisions
- f. School District Taxable Value Report
- g. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- h. Certificate of Taxes Levied Report
- i. Report of current values for properties owned by Board of Education Lands & Funds.
- j. Report of all Exempt Property and Taxable Government Owned Property
- k. Annual Plan of Assessment Report

**PERSONAL PROPERTY:**

The Assessor annually assesses all personal property in the County. Reminder post cards are sent at the January 1<sup>st</sup> of every year followed up by reminders April 1<sup>st</sup>. Penalties applied when statutorily required.

**Schedules 328 Values \$ 22,610,333 .**

**Permissive Exemptions:**

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board. A list of permissive exemptions published in the legal designated newspaper the month of September.

### **HOMESTEAD EXEMPTION:**

The Assessor distributes homestead exemption forms for applicants of previous years (received by Dept. of Revenue) and also has available in her office pertinent information and forms for new applicants.

**Filings      27                                  Value Exempted   \$ 715,935.**

### **OTHER ASSESSOR FUNCTIONS, BUT NOT LIMITED TO:**

- a. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax.
- b. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
- c. No Tax Increment Financing in Wheeler County in 2017.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

### **CONCLUSION**

The Assessor is a Clerk-Ex officio who has numerous duties in addition to the Assessor's function. She has one employee to assist her in all her various duties. The county board, in the past, has authorized general appraisals by outside appraisers when the need arises. The Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a general professional revaluation study for that



classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.  
Cara Snider  
Wheeler County Assessor

Date June 16th, 2017