

NEBRASKA

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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DEUEL COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Deuel County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Deuel County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Marica Schievelbein, Deuel County Assessor

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Introduction

[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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

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

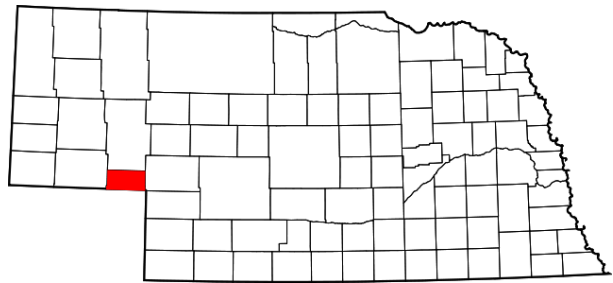
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

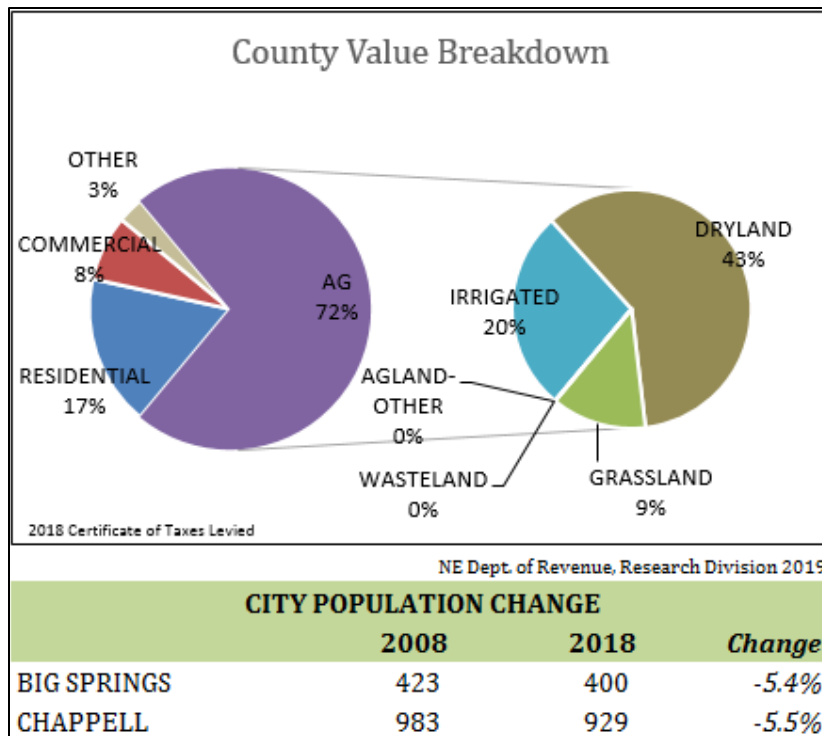
**Further information may be found in Exhibit 94*

County Overview

With a total area of 440 square miles, Deuel County had 1,883 residents, per the Census Bureau Quick Facts for 2017, a 3% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$59,134 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Deuel County are located in and around Big Springs and Chappell. According to the latest information available from the U.S. Census Bureau, there were 56 employer establishments with total employment of 312.



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

2019 Residential Correlation for Deuel County

Assessment Actions

For the current assessment year, the county assessor completed the pickup work and after a review of the statistical profile, it was determined that Valuation Group 10, Chappell required a 6% increase to land and improvements.

Assessment Practice Review

During the annual comprehensive review of assessment practices for Deuel County, the following areas were examined to determine if the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Several areas were reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner: timeliness, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), The Deuel County Assessor submitted sales for ten out of twelve months. A rather large number of discrepancies were discovered during a review of the values reported on the Assessed Value Update (AVU). These occurred when a test file of updated Chappell files did not roll into the AVU submitted by the county assessor. This was corrected for assessment year 2019 by submission of an early AVU that was double-checked for accuracy. An inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the grounds for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The qualification review indicates that there is a high usability of residential sales.

Valuation groups are another area reviewed. The valuation groups are derived from the assessor locations of the two towns, Chappell, Big Springs and rural. All improvements are valued using the same cost index (2016 and Computer Assisted Mass Appraisal (CAMA) depreciation. Any concerns with the "rolling" of the newer cost index values have been addressed.

An integral part of the assessment practices review is the county's six-year inspection and review cycle. With the completion of the Big Springs residential review for assessment year 2019. The Deuel County Assessor is current in the inspection and review cycle.

The county assessor is in the very beginning of the process of developing a written valuation methodology, since she is relatively new in this position.

2019 Residential Correlation for Deuel County

Description of Analysis

The Deuel County Assessor has established three Valuation Groups for the residential property class, based entirely on assessor location.

Valuation Group	Description
10	Chappell residential properties.
20	Residential properties in the village of Big Springs.
80	Rural residential properties.

A review of the residential statistical sample indicates 56 sales deemed qualified by the county assessor that represent all three valuation groups. All three overall measures of central tendency are within acceptable range, and the difference between the median and mean of four points can be attributed to the maximum outlier of 200.74%. By study year, the sales appear to be closely distributed and the difference between the medians of roughly one and one-half percent. This indicates a relatively stable residential market. By Valuation Group, only Valuation Group 10 and Valuation Group 20 have double-digit sales. Valuation Group 20, (Big Springs with 11 sales is proportionate to the overall residential population. Valuation Group 10 (Chappell is over-represented, but this would not be uncommon since Chappell would have more of a viable residential market. Statistics for Valuation Group 10 are within acceptable range for measures of central tendency.

The 11 sales within the Big Springs Valuation Group appear to be above the range with a median at 105%. Five of the 11 sales are below the minimum boundary of acceptable range, and six are above the maximum boundary. Therefore, it is not believed that the median for this valuation group is reliable.

Equalization and Quality of Assessment

The majority of sales represented by the residential sample is found within Valuation Group 10. All three measures of central tendency are within acceptable range. Further, the median is supported by the COD, and matches the rounded overall median for the 56 sales. The assessment actions appear to be reflected in the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied (CTL).

The county assessor is current with the inspection and review cycle, and all residential improvements, including Agricultural-Residential Dwellings, are valued using the same cost index and depreciation schedule. Therefore, it is believed that all Valuation Groups are equalized.

2019 Residential Correlation for Deuel County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	41	95.28	97.40	94.94	17.22	102.59
20	11	104.69	114.65	103.98	24.34	110.26
80	4	70.32	67.36	67.35	15.54	100.01
____ALL____	56	94.94	98.64	92.92	20.29	106.16

Based on all relevant information, the quality of assessment for the residential property class adheres to generally accepted mass appraisal techniques and has been determined to be in general compliance.

Level of Value

Based on analysis of all available information, the level of value for the residential class of real property in Deuel County is 95%.

2019 Commercial Correlation for Deuel County

Assessment Actions

After completing the commercial pickup work, the county assessor decided that the very small sample provides no data to suggest any valuation change to the commercial class as a whole or to any subclass of commercial property.

Assessment Practice Review

The following areas were examined during the annual comprehensive review of assessment practices for Deuel County to determine if the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Areas reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner were: timeliness, analysis for errors and sales usability. Regarding timeliness, Deuel County submitted sales for ten out of twelve months. A rather large number of discrepancies was discovered during a review of the values reported on the Assessed Value Update (AVU). These occurred when a test file of updated Chappell files did not roll into the AVU submitted by the assessor. This was corrected for assessment year 2019 by submission of an early AVU that was checked for accuracy. Non-qualified sales were reviewed to ensure that the assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented with sufficient reasons for disqualification. This review indicates that there is a very high usability of commercial sales. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Valuation groups are another area reviewed. The valuation groups are derived from the assessor locations of the two towns, Chappell, Big Springs and rural. All improvements are valued using the same cost index 2016 and Computer Assisted Mass Appraisal (CAMA) depreciation.

The last lot value study for the commercial class was conducted in 2017, during the last commercial reappraisal. Thus, the county is also current with the six-year inspection and review cycle.

The Deuel County Assessor is in the very beginning of the process of developing a written valuation methodology, since she is relatively new in this position.

Description of Analysis

As delineated for the residential property class, the Deuel County Assessor has determined three Valuation Groups for the commercial property class based entirely on assessor location.

2019 Commercial Correlation for Deuel County

Valuation Group	Description
10	Chappell commercial properties.
20	Commercial properties in the village of Big Springs.
80	Rural commercial properties.

The commercial statistical profile reveals nine sales deemed qualified by the Deuel County assessor and these are almost evenly divided between two Valuation Groups: Valuation Group 10, Chappell and Valuation Group 20, Big Springs. The sample is too small with only nine qualified sales to believe it adequately represents the commercial population of the county, especially since none of the nine sales occur within the rural commercial Valuation Group 80. Rural commercial represents approximately 57% of total commercial value in the county (see Schedule XII of the 2019 County Abstract for Assessment for Real Property, Form 45).

A glance at the 2019 County Abstract of Assessment for Real Property, Form 45, Compared with the 2018 Certificate Taxes Levied Report (CTL) shows a \$724,475 difference between the 2019 Abstract and the 2018 CTL. Review of this difference with the county assessor indicates that re-classification of three grain bins on formerly Improvements On Leased Land (IOLL) property from agricultural to commercial was made for assessment year 2019, as well as a defunct motel that was used for partial residential purposes being now classified as a commercial apartment complex.

Further review of the nine sales indicates that four are within acceptable range, one is below and four are above acceptable range. Thus, the sale sample is too small to form a point estimate of the Level of Value (LOV).

Equalization and Quality of Assessment

As discussed in the previous Analysis section, the current sales sample of commercial properties is inadequate to establish a point estimate to represent the LOV. However, based on all relevant information that includes the county assessor's assessment practices coupled with current inspection and review for this property class (2017), it is believed that the quality of assessment complies to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	5	100.70	107.64	109.70	09.19	98.12
20	4	98.74	96.60	93.25	03.52	103.59
____ALL____	9	99.67	102.73	105.32	06.82	97.54

2019 Commercial Correlation for Deuel County

Level of Value

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

2019 Agricultural Correlation for Deuel County

Assessment Actions

For assessment year 2019, the county assessor determined that the dry Land Capability Groups (LCG) required an adjustment (decrease) to closer match 75% of market value. Land Capability Groups 1D to 3D1 were lowered by 20%.

Assessment Practice Review

An examination of the following areas was conducted during the annual comprehensive review of assessment practices for Deuel County to ensure that the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Three areas reviewed regarding sales submission were: timeliness, analysis for errors and sales usability. Regarding timeliness, The Deuel County Assessor submitted sales for ten out of twelve months. A rather large number of discrepancies were discovered during a review of the values reported on the Assessed Value Update (AVU). These occurred when a test file of updated Chappell files did not roll into the AVU submitted by the county assessor. This was corrected for assessment year 2019 by submission of an early AVU that was checked for accuracy. Non-qualified sales were reviewed to ensure that the county assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented with sufficient reasons for disqualification. This review indicated that there is a very high usability of agricultural sales. An audit of the county's AVU records showed no errors.

Market Areas were another point of the review. The county assessor has determined there is only one Market Area throughout the county. Surrounding counties, with the exception of Garden, have more than one Market Area.

All improvements on agricultural parcels are reviewed and revalued at the same time as rural residential and are valued using the same cost and depreciation tables. The date of the last inspection and review for all rural properties was 2017, and new values were implemented for the 2018 assessment year.

Land use was last reviewed in 2016. Agricultural home sites and rural residential home sites are valued the same, at \$11,000. If associated with a home site, acres counted as farm site are valued at \$7,500. The county assessor reviews the site values of surrounding counties to determine trends in value.

The county assessor is in the very beginning of the process of developing a written valuation methodology, since she is relatively new in this position.

2019 Agricultural Correlation for Deuel County

Description of Analysis

The Deuel County assessor has monitored market activity within the county and has determined there is only one market area used to value agricultural land. Deuel County’s northern neighbor, Garden County, is the only adjacent county that also utilizes only one market area. Both Cheyenne County to the west and Keith County to the east have more than one market area.

The agricultural statistical profile consists of 39 qualified sales that occurred during the timeframe of the study period. All three overall measures of central tendency are within acceptable range, and the COD (of 17%) confirms the overall median measure. By study year, it appears that the market is still declining, but examination of the Deuel County 2019 Average Acre Value Comparison chart ,found in the Appendices Tab after the Agricultural Statistics, shows that the county assessor’s current action of lowering the top five LCG’s by 20% moves the dryland to within range of neighboring county Cheyenne Market Area 3. However, the weighted dryland average is less than Garden County and Keith County values. Thus, the decrease to dryland fits the downward trend of the market but any further decrease would not keep Deuel County comparable to its neighbors.

Analysis of all sales by 80% Majority Land Use (MLU) reveals that the current assessment actions bring the 27 dryland sales to the midpoint of acceptable range of 72%. The 27 dryland sales by 80% MLU constitute 69% of the total sample. The five grassland sales within the same MLU range appear to be just one point below acceptable range. This is an extremely small sample, and no surrounding county is adjusting agricultural land in an upward direction.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	39	71.82	75.71	74.59	17.00	101.50
____ALL____	39	71.82	75.71	74.59	17.00	101.50

Equalization and Quality of Assessment

The Deuel County Assessor values all dwellings and outbuildings on agricultural land using the same cost index and depreciation as those for rural residential acreages. Farm home sites are valued the same as rural residential home sites, based on the amenities of the site.

The major classification of land with a sufficient number of sales for meaningful measurement is dryland—that constitutes 69% of the sample and 55% of total agricultural value within the county. All measures of central tendency and quality of assessment measures are within range according to the 80% Majority Land Use. The quality of assessment for agricultural land complies with generally accepted mass appraisal techniques.

2019 Agricultural Correlation for Deuel County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	2	80.78	80.78	80.76	00.26	100.02
1	2	80.78	80.78	80.76	00.26	100.02
<u> Dry </u>						
County	27	71.82	75.64	73.31	19.38	103.18
1	27	71.82	75.64	73.31	19.38	103.18
<u> Grass </u>						
County	5	67.94	66.91	65.79	02.33	101.70
1	5	67.94	66.91	65.79	02.33	101.70
<u> ALL </u>	39	71.82	75.71	74.59	17.00	101.50

Level of Value

Based on analysis of all available information, the level of value for agricultural land in Deuel County is 72%.

2019 Opinions of the Property Tax Administrator for Deuel County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	56	Median	94.94
Total Sales Price	\$3,658,267	Mean	98.64
Total Adj. Sales Price	\$3,658,267	Wgt. Mean	92.92
Total Assessed Value	\$3,399,085	Average Assessed Value of the Base	\$51,781
Avg. Adj. Sales Price	\$65,326	Avg. Assessed Value	\$60,698

Confidence Interval - Current

95% Median C.I	87.23 to 99.21
95% Wgt. Mean C.I	87.17 to 98.66
95% Mean C.I	91.42 to 105.86
% of Value of the Class of all Real Property Value in the County	15.43
% of Records Sold in the Study Period	6.03
% of Value Sold in the Study Period	7.07

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	55	93	92.55
2017	50	94	93.80
2016	54	94	93.80
2015	50	94	93.68

2019 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	9	Median	99.67
Total Sales Price	\$282,000	Mean	102.73
Total Adj. Sales Price	\$282,000	Wgt. Mean	105.32
Total Assessed Value	\$297,005	Average Assessed Value of the Base	\$165,793
Avg. Adj. Sales Price	\$31,333	Avg. Assessed Value	\$33,001

Confidence Interval - Current

95% Median C.I	96.22 to 101.92
95% Wgt. Mean C.I	88.70 to 121.94
95% Mean C.I	91.57 to 113.89
% of Value of the Class of all Real Property Value in the County	8.31
% of Records Sold in the Study Period	5.77
% of Value Sold in the Study Period	1.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	9	100	99.67
2017	7	100	99.40
2016	4	100	99.64
2015	8	100	99.28

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RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 56
Total Sales Price : 3,658,267
Total Adj. Sales Price : 3,658,267
Total Assessed Value : 3,399,085
Avg. Adj. Sales Price : 65,326
Avg. Assessed Value : 60,698

MEDIAN : 95
WGT. MEAN : 93
MEAN : 99
COD : 20.29
PRD : 106.16

COV : 27.94
STD : 27.56
Avg. Abs. Dev : 19.26
MAX Sales Ratio : 200.74
MIN Sales Ratio : 48.24

95% Median C.I. : 87.23 to 99.21
95% Wgt. Mean C.I. : 87.17 to 98.66
95% Mean C.I. : 91.42 to 105.86

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	5	132.99	125.81	116.81	20.59	107.70	84.28	158.48	N/A	41,473	48,444
01-JAN-17 To 31-MAR-17	5	94.25	95.39	95.97	10.22	99.40	81.59	110.75	N/A	46,400	44,529
01-APR-17 To 30-JUN-17	5	87.23	85.26	80.26	20.18	106.23	61.95	116.82	N/A	62,180	49,908
01-JUL-17 To 30-SEP-17	10	92.75	97.58	92.42	24.31	105.58	53.40	200.74	74.58 to 111.57	60,100	55,543
01-OCT-17 To 31-DEC-17	2	104.38	104.38	111.00	13.81	94.04	89.97	118.78	N/A	63,000	69,933
01-JAN-18 To 31-MAR-18	7	83.10	83.53	83.85	07.00	99.62	70.56	97.35	70.56 to 97.35	64,929	54,444
01-APR-18 To 30-JUN-18	11	97.67	97.07	88.84	18.12	109.26	48.24	147.00	67.17 to 119.04	78,591	69,817
01-JUL-18 To 30-SEP-18	11	105.58	104.98	97.48	17.19	107.69	64.61	143.34	83.31 to 138.59	78,364	76,390
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	25	94.59	100.32	93.97	23.09	106.76	53.40	200.74	84.28 to 104.69	54,051	50,793
01-OCT-17 To 30-SEP-18	31	96.14	97.29	92.30	17.82	105.41	48.24	147.00	85.15 to 105.58	74,419	68,685
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	22	92.58	94.90	91.93	19.52	103.23	53.40	200.74	80.20 to 104.69	57,723	53,067
<u>ALL</u>	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	41	95.28	97.40	94.94	17.22	102.59	53.40	158.48	89.03 to 99.40	66,397	63,040
20	11	104.69	114.65	103.98	24.34	110.26	83.52	200.74	84.28 to 147.00	45,682	47,500
80	4	70.32	67.36	67.35	15.54	100.01	48.24	80.55	N/A	108,375	72,990
<u>ALL</u>	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698
06											
07											
<u>ALL</u>	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698

25 Deuel
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 56
Total Sales Price : 3,658,267
Total Adj. Sales Price : 3,658,267
Total Assessed Value : 3,399,085
Avg. Adj. Sales Price : 65,326
Avg. Assessed Value : 60,698

MEDIAN : 95
WGT. MEAN : 93
MEAN : 99
COD : 20.29
PRD : 106.16

COV : 27.94
STD : 27.56
Avg. Abs. Dev : 19.26
MAX Sales Ratio : 200.74
MIN Sales Ratio : 48.24

95% Median C.I. : 87.23 to 99.21
95% Wgt. Mean C.I. : 87.17 to 98.66
95% Mean C.I. : 91.42 to 105.86

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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	2	126.30	126.30	130.10	25.11	97.08	94.59	158.00	N/A	12,500	16,263	
Less Than 30,000	11	116.82	120.21	117.26	28.09	102.52	61.95	200.74	70.56 to 158.48	20,260	23,757	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698	
Greater Than 14,999	54	94.77	97.62	92.66	19.84	105.35	48.24	200.74	87.11 to 99.21	67,283	62,344	
Greater Than 29,999	45	92.50	93.37	91.34	15.86	102.22	48.24	143.34	85.69 to 97.35	76,342	69,728	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	126.30	126.30	130.10	25.11	97.08	94.59	158.00	N/A	12,500	16,263	
15,000 TO 29,999	9	116.82	118.86	115.63	28.31	102.79	61.95	200.74	70.56 to 158.48	21,985	25,422	
30,000 TO 59,999	20	95.34	97.33	97.56	16.00	99.76	53.40	143.34	85.69 to 104.69	43,350	42,293	
60,000 TO 99,999	16	93.10	93.67	92.74	15.61	101.00	48.24	132.99	83.31 to 110.75	79,438	73,668	
100,000 TO 149,999	6	73.86	77.62	78.03	16.92	99.47	63.59	97.32	63.59 to 97.32	126,733	98,888	
150,000 TO 249,999	3	96.14	96.92	96.81	05.74	100.11	89.03	105.58	N/A	179,000	173,295	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	56	94.94	98.64	92.92	20.29	106.16	48.24	200.74	87.23 to 99.21	65,326	60,698	

25 Deuel
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9
Total Sales Price : 282,000
Total Adj. Sales Price : 282,000
Total Assessed Value : 297,005
Avg. Adj. Sales Price : 31,333
Avg. Assessed Value : 33,001

MEDIAN : 100
WGT. MEAN : 105
MEAN : 103
COD : 06.82
PRD : 97.54

COV : 14.13
STD : 14.52
Avg. Abs. Dev : 06.80
MAX Sales Ratio : 139.95
MIN Sales Ratio : 88.44

95% Median C.I. : 96.22 to 101.92
95% Wgt. Mean C.I. : 88.70 to 121.94
95% Mean C.I. : 91.57 to 113.89

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	27,500	26,460
01-APR-16 To 30-JUN-16	1	88.44	88.44	88.44	00.00	100.00	88.44	88.44	N/A	40,000	35,375
01-JUL-16 To 30-SEP-16	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	21,500	21,370
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	119.81	119.81	133.81	16.81	89.54	99.67	139.95	N/A	29,500	39,473
01-JUL-17 To 30-SEP-17	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	6,000	6,030
01-OCT-17 To 31-DEC-17	1	97.80	97.80	97.80	00.00	100.00	97.80	97.80	N/A	20,000	19,560
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	2	101.31	101.31	101.17	00.60	100.14	100.70	101.92	N/A	54,000	54,633
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	3	96.22	94.69	93.49	03.79	101.28	88.44	99.40	N/A	29,667	27,735
01-OCT-16 To 30-SEP-17	3	100.50	113.37	130.73	13.36	86.72	99.67	139.95	N/A	21,667	28,325
01-OCT-17 To 30-SEP-18	3	100.70	100.14	100.64	01.36	99.50	97.80	101.92	N/A	42,667	42,942
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	96.22	94.69	93.49	03.79	101.28	88.44	99.40	N/A	29,667	27,735
01-JAN-17 To 31-DEC-17	4	100.09	109.48	122.98	10.74	89.02	97.80	139.95	N/A	21,250	26,134
<u>ALL</u>	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	5	100.70	107.64	109.70	09.19	98.12	96.22	139.95	N/A	41,400	45,414
20	4	98.74	96.60	93.25	03.52	103.59	88.44	100.50	N/A	18,750	17,484
<u>ALL</u>	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001

25 Deuel
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9	MEDIAN : 100	COV : 14.13	95% Median C.I. : 96.22 to 101.92
Total Sales Price : 282,000	WGT. MEAN : 105	STD : 14.52	95% Wgt. Mean C.I. : 88.70 to 121.94
Total Adj. Sales Price : 282,000	MEAN : 103	Avg. Abs. Dev : 06.80	95% Mean C.I. : 91.57 to 113.89
Total Assessed Value : 297,005			
Avg. Adj. Sales Price : 31,333	COD : 06.82	MAX Sales Ratio : 139.95	
Avg. Assessed Value : 33,001	PRD : 97.54	MIN Sales Ratio : 88.44	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001
04											
<u>ALL</u>	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	100.09	100.09	100.00	00.42	100.09	99.67	100.50	N/A	7,500	7,500
Less Than 30,000	5	99.40	98.72	98.08	01.24	100.65	96.22	100.50	N/A	16,800	16,478
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001
Greater Than 14,999	7	99.40	103.49	105.62	08.64	97.98	88.44	139.95	88.44 to 139.95	38,143	40,286
Greater Than 29,999	4	101.31	107.75	108.39	13.01	99.41	88.44	139.95	N/A	49,500	53,654
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	100.09	100.09	100.00	00.42	100.09	99.67	100.50	N/A	7,500	7,500
15,000 TO 29,999	3	97.80	97.81	97.67	01.08	100.14	96.22	99.40	N/A	23,000	22,463
30,000 TO 59,999	3	101.92	110.10	112.24	16.85	98.09	88.44	139.95	N/A	44,000	49,385
60,000 TO 99,999	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	66,000	66,460
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001

25 Deuel
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9
Total Sales Price : 282,000
Total Adj. Sales Price : 282,000
Total Assessed Value : 297,005
Avg. Adj. Sales Price : 31,333
Avg. Assessed Value : 33,001

MEDIAN : 100
WGT. MEAN : 105
MEAN : 103
COD : 06.82
PRD : 97.54

COV : 14.13
STD : 14.52
Avg. Abs. Dev : 06.80
MAX Sales Ratio : 139.95
MIN Sales Ratio : 88.44

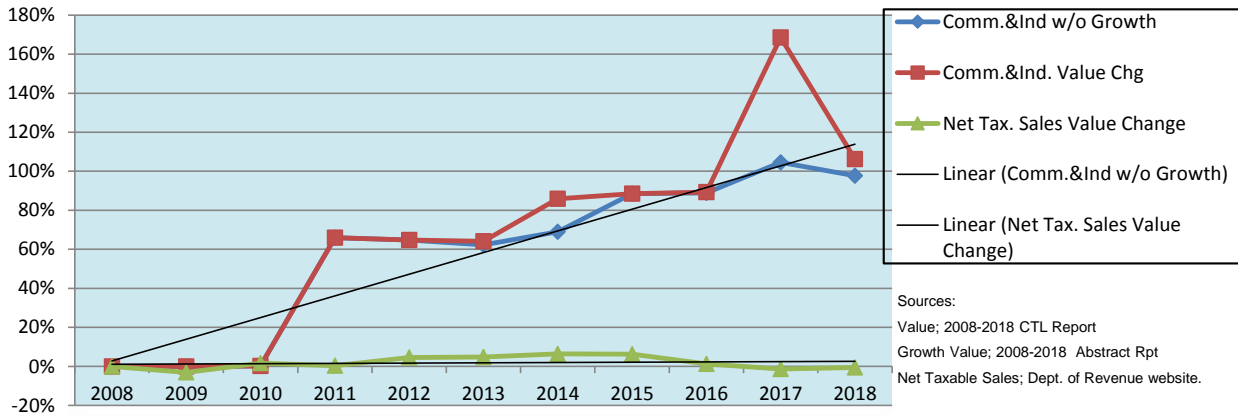
95% Median C.I. : 96.22 to 101.92
95% Wgt. Mean C.I. : 88.70 to 121.94
95% Mean C.I. : 91.57 to 113.89

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	99.67	99.67	99.67	00.00	100.00	99.67	99.67	N/A	9,000	8,970
342	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	66,000	66,460
344	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	21,500	21,370
353	2	99.07	99.07	99.66	02.88	99.41	96.22	101.92	N/A	34,750	34,633
406	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	6,000	6,030
442	1	97.80	97.80	97.80	00.00	100.00	97.80	97.80	N/A	20,000	19,560
444	1	139.95	139.95	139.95	00.00	100.00	139.95	139.95	N/A	50,000	69,975
528	1	88.44	88.44	88.44	00.00	100.00	88.44	88.44	N/A	40,000	35,375
<u>ALL</u>	9	99.67	102.73	105.32	06.82	97.54	88.44	139.95	96.22 to 101.92	31,333	33,001

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
2008	\$ 12,190,667	\$ -		\$ 12,190,667	--	\$ 14,966,767	--
2009	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	0.00%	\$ 14,500,724	-3.11%
2010	\$ 12,207,730	\$ -	0.00%	\$ 12,207,730	0.14%	\$ 15,209,054	4.88%
2011	\$ 20,234,005	\$ -	0.00%	\$ 20,234,005	65.75%	\$ 15,020,254	-1.24%
2012	\$ 20,080,131	\$ -	0.00%	\$ 20,080,131	-0.76%	\$ 15,635,728	4.10%
2013	\$ 19,998,352	\$ 219,816	1.10%	\$ 19,778,536	-1.50%	\$ 15,680,734	0.29%
2014	\$ 22,667,129	\$ 2,065,860	9.11%	\$ 20,601,269	3.01%	\$ 15,926,289	1.57%
2015	\$ 22,972,950	\$ -	0.00%	\$ 22,972,950	1.35%	\$ 15,904,065	-0.14%
2016	\$ 23,077,890	\$ 51,570	0.22%	\$ 23,026,320	0.23%	\$ 15,155,321	-4.71%
2017	\$ 32,736,286	\$ 7,800,075	23.83%	\$ 24,936,211	8.05%	\$ 14,756,667	-2.63%
2018	\$ 25,139,200	\$ 1,046,408	4.16%	\$ 24,092,792	-26.40%	\$ 14,880,275	0.84%
Ann %chg	7.51%			Average	4.99%	-0.06%	-0.02%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	0.00%	0.00%	-3.11%
2010	0.14%	0.14%	1.62%
2011	65.98%	65.98%	0.36%
2012	64.72%	64.72%	4.47%
2013	62.24%	64.05%	4.77%
2014	68.99%	85.94%	6.41%
2015	88.45%	88.45%	6.26%
2016	88.88%	89.31%	1.26%
2017	104.55%	168.54%	-1.40%
2018	97.63%	106.22%	-0.58%

County Number	25
County Name	Deuel

25 Deuel
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 39
Total Sales Price : 12,189,145
Total Adj. Sales Price : 12,189,145
Total Assessed Value : 9,091,920
Avg. Adj. Sales Price : 312,542
Avg. Assessed Value : 233,126

MEDIAN : 72
WGT. MEAN : 75
MEAN : 76
COD : 17.00
PRD : 101.50

COV : 19.15
STD : 14.50
Avg. Abs. Dev : 12.21
MAX Sales Ratio : 104.27
MIN Sales Ratio : 46.94

95% Median C.I. : 68.05 to 84.97
95% Wgt. Mean C.I. : 70.68 to 78.50
95% Mean C.I. : 71.16 to 80.26

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	3	58.14	68.09	62.62	20.36	108.74	55.31	90.82	N/A	235,000	147,150
01-JAN-16 To 31-MAR-16	4	62.86	60.18	61.14	12.44	98.43	46.94	68.05	N/A	333,375	203,838
01-APR-16 To 30-JUN-16	4	64.56	69.10	77.82	12.55	88.79	58.23	89.07	N/A	316,140	246,028
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	65.74	65.74	64.39	04.64	102.10	62.69	68.79	N/A	372,500	239,858
01-JAN-17 To 31-MAR-17	7	71.82	74.49	77.60	05.97	95.99	68.78	80.98	68.78 to 80.98	436,514	338,730
01-APR-17 To 30-JUN-17	1	54.56	54.56	54.56	00.00	100.00	54.56	54.56	N/A	208,000	113,480
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	4	83.71	81.82	85.00	10.40	96.26	68.47	91.40	N/A	97,250	82,660
01-JAN-18 To 31-MAR-18	5	74.83	77.28	77.83	15.85	99.29	59.47	100.47	N/A	150,294	116,967
01-APR-18 To 30-JUN-18	4	89.40	86.10	76.47	08.37	112.59	70.38	95.20	N/A	735,796	562,673
01-JUL-18 To 30-SEP-18	5	91.87	93.16	90.77	07.77	102.63	82.57	104.27	N/A	158,766	144,108
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	11	63.77	65.58	67.84	14.94	96.67	46.94	90.82	55.31 to 89.07	300,278	203,719
01-OCT-16 To 30-SEP-17	10	70.51	70.75	73.95	08.18	95.67	54.56	80.98	62.69 to 80.57	400,860	296,431
01-OCT-17 To 30-SEP-18	18	86.71	84.66	79.69	11.57	106.24	59.47	104.27	74.83 to 91.94	270,971	215,928
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	10	64.56	64.86	68.18	10.81	95.13	46.94	89.07	57.78 to 68.79	334,306	227,918
01-JAN-17 To 31-DEC-17	12	74.79	75.27	77.07	10.47	97.66	54.56	91.40	68.78 to 80.98	304,383	234,603
<u>ALL</u>	39	71.82	75.71	74.59	17.00	101.50	46.94	104.27	68.05 to 84.97	312,542	233,126

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	39	71.82	75.71	74.59	17.00	101.50	46.94	104.27	68.05 to 84.97	312,542	233,126
<u>ALL</u>	39	71.82	75.71	74.59	17.00	101.50	46.94	104.27	68.05 to 84.97	312,542	233,126

25 Deuel
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 39
 Total Sales Price : 12,189,145
 Total Adj. Sales Price : 12,189,145
 Total Assessed Value : 9,091,920
 Avg. Adj. Sales Price : 312,542
 Avg. Assessed Value : 233,126

MEDIAN : 72
 WGT. MEAN : 75
 MEAN : 76
 COD : 17.00
 PRD : 101.50

COV : 19.15
 STD : 14.50
 Avg. Abs. Dev : 12.21
 MAX Sales Ratio : 104.27
 MIN Sales Ratio : 46.94

95% Median C.I. : 68.05 to 84.97
 95% Wgt. Mean C.I. : 70.68 to 78.50
 95% Mean C.I. : 71.16 to 80.26

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	580,000	467,315
1	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	580,000	467,315
Dry											
County	27	71.82	75.64	73.31	19.38	103.18	46.94	104.27	63.77 to 90.82	197,465	144,759
1	27	71.82	75.64	73.31	19.38	103.18	46.94	104.27	63.77 to 90.82	197,465	144,759
Grass											
County	5	67.94	66.91	65.79	02.33	101.70	62.69	68.79	N/A	249,400	164,086
1	5	67.94	66.91	65.79	02.33	101.70	62.69	68.79	N/A	249,400	164,086
ALL	39	71.82	75.71	74.59	17.00	101.50	46.94	104.27	68.05 to 84.97	312,542	233,126

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
Irrigated											
County	2	80.78	80.78	80.76	00.26	100.02	80.57	80.98	N/A	545,000	440,163
1	2	80.78	80.78	80.76	00.26	100.02	80.57	80.98	N/A	545,000	440,163
Dry											
County	27	71.82	75.64	73.31	19.38	103.18	46.94	104.27	63.77 to 90.82	197,465	144,759
1	27	71.82	75.64	73.31	19.38	103.18	46.94	104.27	63.77 to 90.82	197,465	144,759
Grass											
County	5	67.94	66.91	65.79	02.33	101.70	62.69	68.79	N/A	249,400	164,086
1	5	67.94	66.91	65.79	02.33	101.70	62.69	68.79	N/A	249,400	164,086
ALL	39	71.82	75.71	74.59	17.00	101.50	46.94	104.27	68.05 to 84.97	312,542	233,126

Deuel County 2019 Average Acre Value Comparison

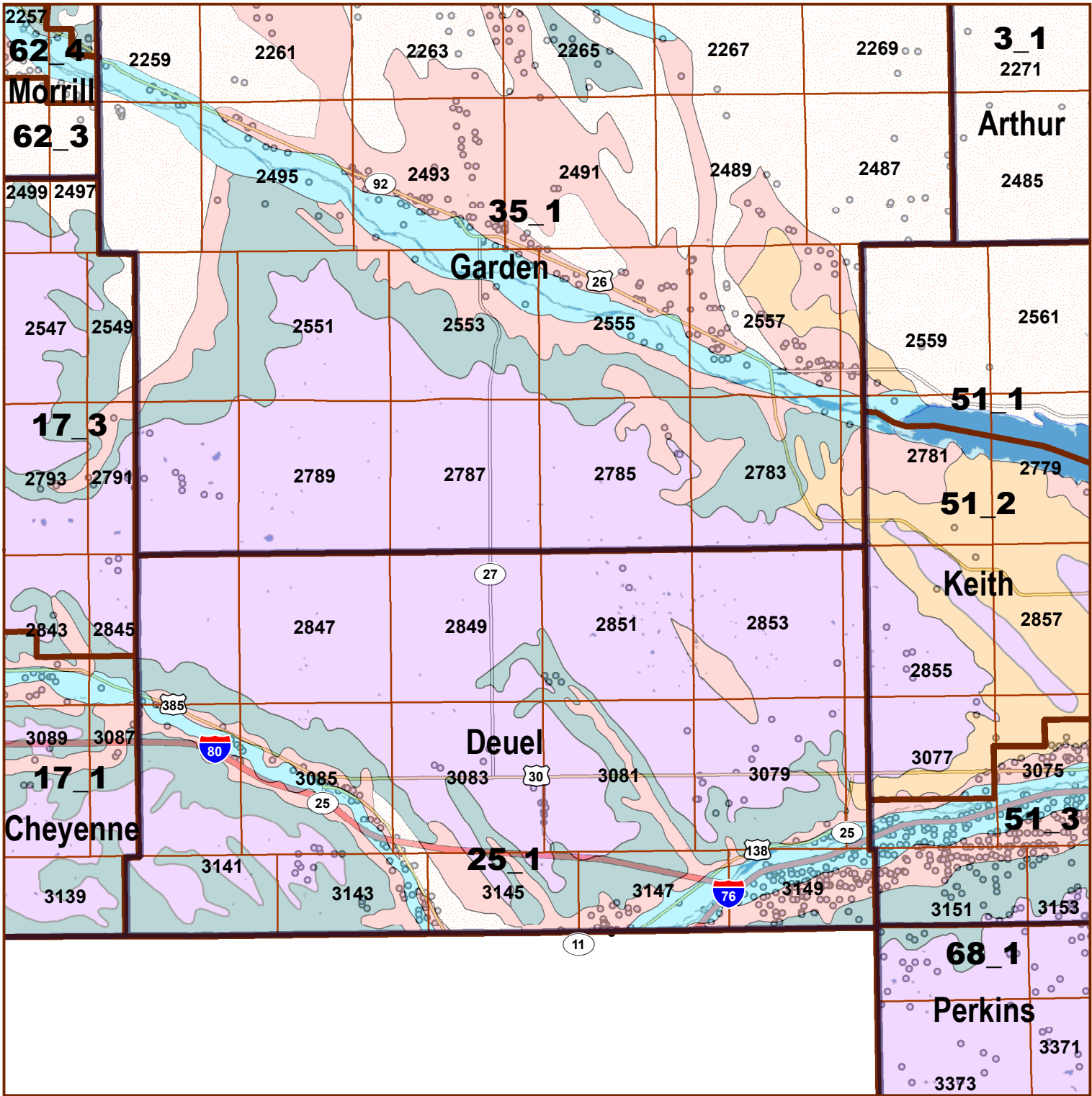
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	3030	3026	2945	2952	2973	2701	2695	2309	2936
Cheyenne	1	n/a	2460	2450	2445	2440	2335	2100	1950	2412
Cheyenne	3	n/a	2780	2775	2770	2765	2600	2525	2480	2751
Garden	1	n/a	2245	2245	2245	2245	2190	2190	2190	2205
Keith	2	n/a	3000	n/a	2750	2650	2650	2650	2650	2780
Keith	3	4095	4095	3785	3785	3610	3610	3610	3610	3920

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	931	745	740	635	635	506	506	497	678
Cheyenne	1	n/a	490	432	452	472	425	390	363	465
Cheyenne	3	n/a	719	716	685	677	666	654	646	708
Garden	1	n/a	755	755	750	750	750	730	730	752
Keith	2	n/a	930	905	905	875	875	875	875	917
Keith	3	1465	1465	1360	1360	1260	1260	1230	1230	1400

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	385	385	385	385	385	385	385	385	385
Cheyenne	1	n/a	436	430	392	381	378	367	300	347
Cheyenne	3	n/a	636	611	606	600	551	550	325	454
Garden	1	n/a	415	415	415	410	410	405	405	405
Keith	2	n/a	545	515	515	485	485	470	470	475
Keith	3	555	555	525	525	495	495	480	480	497

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	735	n/a	n/a
Cheyenne	1	421	n/a	100
Cheyenne	3	521	n/a	100
Garden	1	745	n/a	50
Keith	2	710	n/a	311
Keith	3	710	n/a	335

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



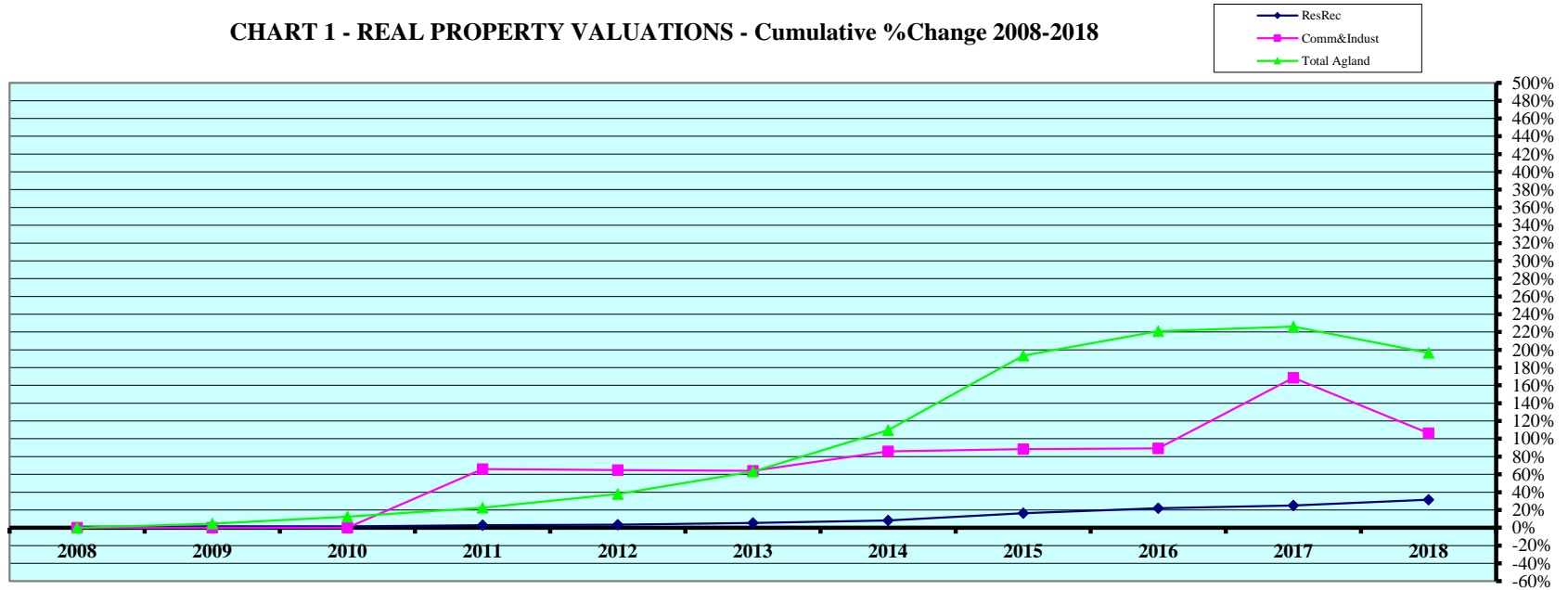
Legend

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

Deuel County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	34,267,901	--	--	--	12,190,667	--	--	--	81,123,565	--	--	--
2009	34,730,624	462,723	1.35%	1.35%	12,190,667	0	0.00%	0.00%	84,814,885	3,691,320	4.55%	4.55%
2010	34,797,727	67,103	0.19%	1.55%	12,207,730	17,063	0.14%	0.14%	91,171,505	6,356,620	7.49%	12.39%
2011	35,251,448	453,721	1.30%	2.87%	20,234,005	8,026,275	65.75%	65.98%	99,303,180	8,131,675	8.92%	22.41%
2012	35,434,703	183,255	0.52%	3.40%	20,080,131	-153,874	-0.76%	64.72%	111,807,100	12,503,920	12.59%	37.82%
2013	36,136,652	701,949	1.98%	5.45%	19,998,352	-81,779	-0.41%	64.05%	132,354,295	20,547,195	18.38%	63.15%
2014	37,054,150	917,498	2.54%	8.13%	22,667,129	2,668,777	13.34%	85.94%	169,982,770	37,628,475	28.43%	109.54%
2015	39,902,927	2,848,777	7.69%	16.44%	22,972,950	305,821	1.35%	88.45%	238,136,050	68,153,280	40.09%	193.55%
2016	41,796,102	1,893,175	4.74%	21.97%	23,077,890	104,940	0.46%	89.31%	260,354,300	22,218,250	9.33%	220.94%
2017	42,831,676	1,035,574	2.48%	24.99%	32,736,286	9,658,396	41.85%	168.54%	264,512,100	4,157,800	1.60%	226.06%
2018	45,069,611	2,237,935	5.22%	31.52%	25,139,200	-7,597,086	-23.21%	106.22%	240,552,735	-23,959,365	-9.06%	196.53%

Rate Annual %chg: Residential & Recreational **2.78%**

Commercial & Industrial **7.51%**

Agricultural Land **11.48%**

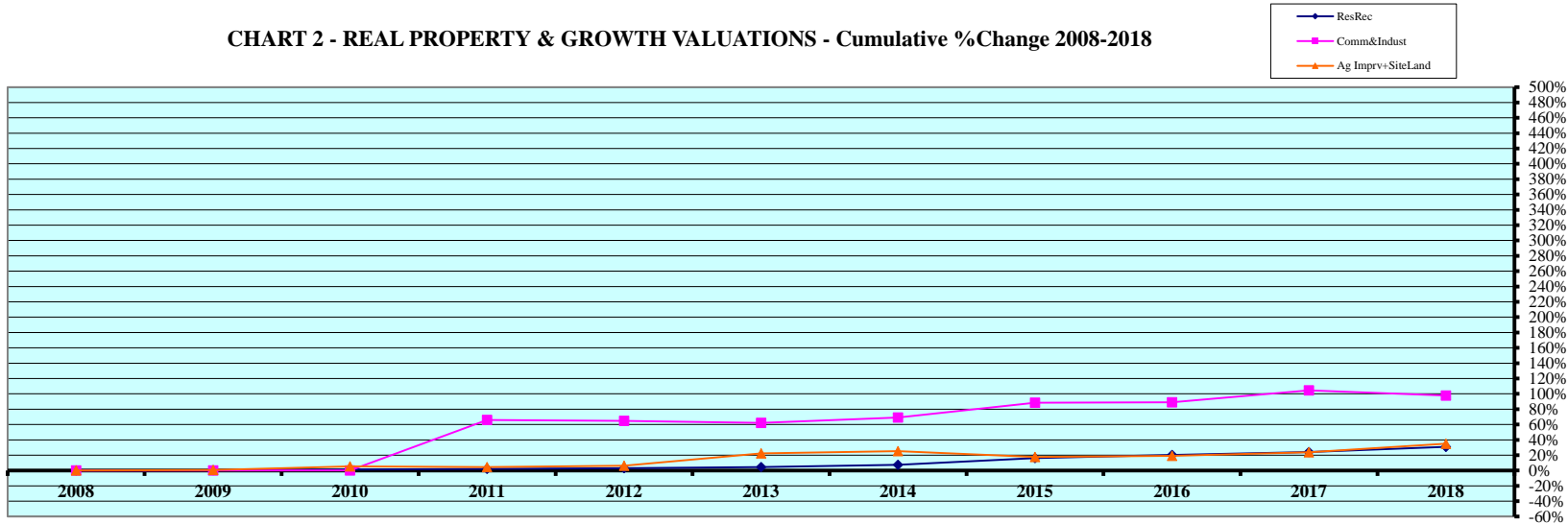
Cnty# **25**
County **DEUEL**

CHART 1

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	34,267,901	97,600	0.28%	34,170,301	--	--	12,190,667	0	0.00%	12,190,667	--	--
2009	34,730,624	330,225	0.95%	34,400,399	0.39%	0.39%	12,190,667	0	0.00%	12,190,667	0.00%	0.00%
2010	34,797,727	125,455	0.36%	34,672,272	-0.17%	1.18%	12,207,730	0	0.00%	12,207,730	0.14%	0.14%
2011	35,251,448	277,655	0.79%	34,973,793	0.51%	2.06%	20,234,005	0	0.00%	20,234,005	65.75%	65.98%
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	2.93%	20,080,131	0	0.00%	20,080,131	-0.76%	64.72%
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	4.46%	19,998,352	219,816	1.10%	19,778,536	-1.50%	62.24%
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	7.49%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	68.99%
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	16.11%	22,972,950	0	0.00%	22,972,950	1.35%	88.45%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	20.32%	23,077,890	51,570	0.22%	23,026,320	0.23%	88.88%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	24.22%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	104.55%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	30.88%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	97.63%
Rate Ann%chg	2.78%						7.51%					
							C & I w/o growth					
							4.99%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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					
2008	11,675,852	5,116,573	16,792,425	0	0.00%	16,792,425	--	--
2009	12,038,547	5,343,573	17,382,120	451,328	2.60%	16,930,792	0.82%	0.82%
2010	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	1.66%	5.23%
2011	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%	4.37%
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%	6.37%
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	22.30%
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	25.23%
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	17.69%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	19.04%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	23.70%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	35.00%
Rate Ann%chg	1.05%	6.71%	3.08%	Ag Imprv+Site w/o growth			1.58%	

(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.

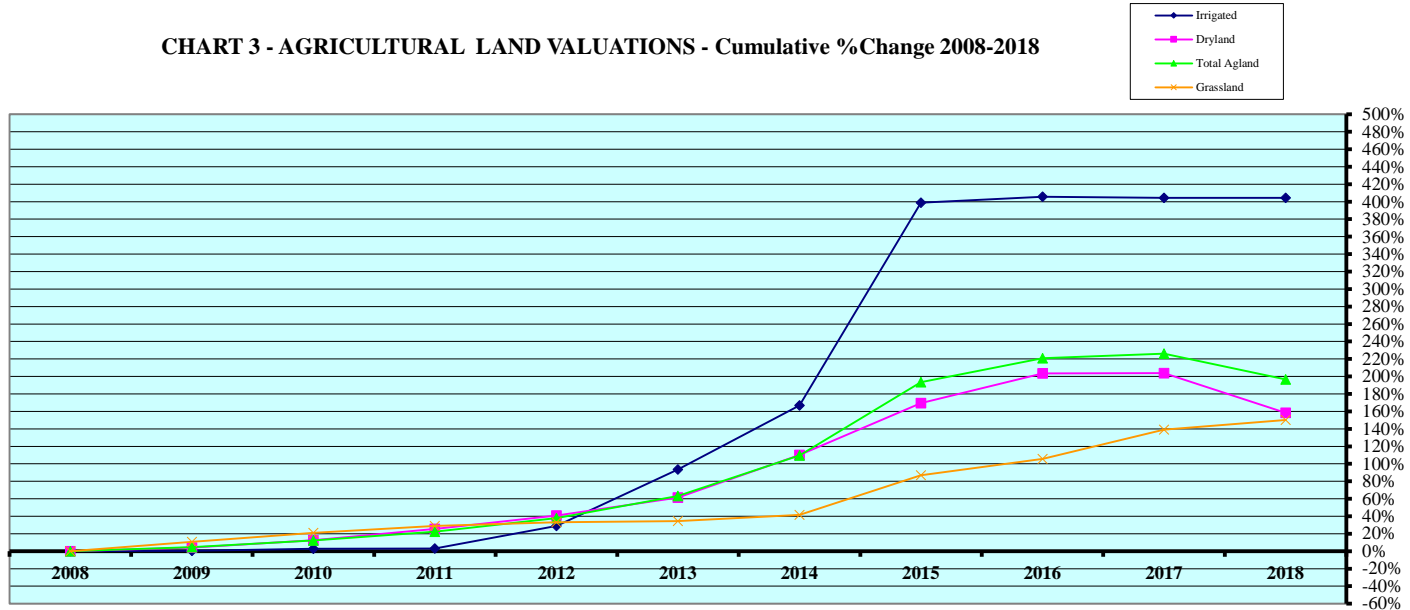
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	25
County	DEUEL

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	13,006,340	--	--	--	55,716,125	--	--	--	12,398,505	--	--	--
2009	13,077,110	70,770	0.54%	0.54%	58,014,365	2,298,240	4.12%	4.12%	13,720,825	1,322,320	10.67%	10.67%
2010	13,370,650	293,540	2.24%	2.80%	62,762,285	4,747,920	8.18%	12.65%	15,013,365	1,292,540	9.42%	21.09%
2011	13,419,430	48,780	0.36%	3.18%	69,865,300	7,103,015	11.32%	25.40%	15,993,245	979,880	6.53%	28.99%
2012	16,769,550	3,350,120	24.96%	28.93%	78,506,895	8,641,595	12.37%	40.91%	16,497,965	504,720	3.16%	33.06%
2013	25,162,180	8,392,630	50.05%	93.46%	89,835,900	11,329,005	14.43%	61.24%	16,668,230	170,265	1.03%	34.44%
2014	34,701,055	9,538,875	37.91%	166.80%	117,042,940	27,207,040	30.29%	110.07%	17,539,030	870,800	5.22%	41.46%
2015	64,887,050	30,185,995	86.99%	398.89%	150,049,830	33,006,890	28.20%	169.31%	23,184,305	5,645,275	32.19%	86.99%
2016	65,761,470	874,420	1.35%	405.61%	169,109,735	19,059,905	12.70%	203.52%	25,483,095	2,298,790	9.92%	105.53%
2017	65,593,110	-168,360	-0.26%	404.32%	169,264,500	154,765	0.09%	203.80%	29,654,490	4,171,395	16.37%	139.18%
2018	65,593,125	15	0.00%	404.32%	143,943,855	-25,320,645	-14.96%	158.35%	31,015,755	1,361,265	4.59%	150.16%

Rate Ann.%chg: Irrigated **17.56%** Dryland **9.96%** Grassland **9.60%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	2,595	--	--	--	0	--	--	--	81,123,565	--	--	--
2009	2,585	-10	-0.39%	-0.39%	0	0	--	--	84,814,885	3,691,320	4.55%	4.55%
2010	2,205	-380	-14.70%	-15.03%	23,000	23,000	--	--	91,171,505	6,356,620	7.49%	12.39%
2011	2,205	0	0.00%	-15.03%	23,000	0	0.00%	--	99,303,180	8,131,675	8.92%	22.41%
2012	2,205	0	0.00%	-15.03%	30,485	7,485	32.54%	--	111,807,100	12,503,920	12.59%	37.82%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	--	132,354,295	20,547,195	18.38%	63.15%
2014	0	0	--	--	699,745	11,760	1.71%	--	169,982,770	37,628,475	28.43%	109.54%
2015	0	0	--	--	14,865	-684,880	-97.88%	--	238,136,050	68,153,280	40.09%	193.55%
2016	0	0	--	--	0	-14,865	-100.00%	--	260,354,300	22,218,250	9.33%	220.94%
2017	0	0	--	--	0	0	--	--	264,512,100	4,157,800	1.60%	226.06%
2018	0	0	--	--	0	0	--	--	240,552,735	-23,959,365	-9.06%	196.53%

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

Rate Ann.%chg: Total Agric Land **11.48%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	13,006,340	20,517	634			55,715,875	178,785	312			12,398,505	70,570	176		
2009	13,008,935	20,521	634	0.00%	0.00%	58,148,305	178,782	325	4.37%	4.37%	13,658,770	70,570	194	10.16%	10.16%
2010	13,364,025	20,631	648	2.18%	2.18%	62,895,370	178,405	353	8.39%	13.13%	15,029,510	70,832	212	9.63%	20.77%
2011	13,383,825	20,612	649	0.24%	2.43%	69,887,220	177,953	393	11.40%	26.02%	16,022,570	70,992	226	6.37%	28.46%
2012	16,769,550	20,688	811	24.84%	27.87%	78,666,420	178,041	442	12.51%	41.78%	16,401,000	70,837	232	2.59%	31.78%
2013	25,168,525	21,957	1,146	41.41%	80.82%	89,864,790	176,129	510	15.47%	63.72%	16,675,850	72,752	229	-1.00%	30.47%
2014	34,506,340	21,873	1,578	37.63%	148.86%	116,881,190	175,844	665	30.27%	113.29%	17,633,645	72,688	243	5.84%	38.08%
2015	64,966,830	21,965	2,958	87.48%	366.57%	150,116,835	173,076	867	30.49%	178.32%	23,158,680	75,275	308	26.82%	75.11%
2016	65,353,815	22,260	2,936	-0.74%	363.13%	169,410,130	173,556	976	12.54%	213.22%	25,190,435	74,524	338	9.87%	92.39%
2017	65,830,725	22,414	2,937	0.04%	363.31%	169,106,785	173,121	977	0.07%	213.45%	29,693,180	74,678	398	17.63%	126.32%
2018	65,593,125	22,334	2,937	0.00%	363.29%	143,943,480	173,322	830	-14.98%	166.50%	31,015,160	74,589	416	4.58%	136.67%

Rate Annual %chg Average Value/Acre: 16.57%

10.30%

9.00%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	2,595	260	10			0	0				81,123,315	270,132	300		
2009	2,585	259	10	0.00%	0.00%	0	0				84,818,595	270,132	314	4.56%	4.56%
2010	2,585	259	10	0.00%	0.00%	0	0				91,291,490	270,127	338	7.63%	12.54%
2011	2,205	221	10	0.00%	0.00%	0	0				99,295,820	269,778	368	8.91%	22.56%
2012	2,205	221	10	0.00%	0.00%	0	0				111,839,175	269,787	415	12.63%	38.04%
2013	0	0				0	310	0			131,709,165	271,149	486	17.18%	61.75%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	107.91%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	193.14%
2016	0	0				0	298	0			259,954,380	270,639	961	9.11%	219.84%
2017	0	0				0	300	0			264,630,690	270,513	978	1.85%	225.75%
2018	0	0				0	300	0			240,551,765	270,545	889	-9.11%	196.07%

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DEUEL

Rate Annual %chg Average Value/Acre: 11.47%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,941	DEUEL	14,930,856	19,099,864	62,177,699	45,069,611	25,139,200	0	0	240,552,735	12,957,545	9,794,595	136,200	429,858,305
cnty sectorvalue % of total value:		3.47%	4.44%	14.46%	10.48%	5.85%			55.96%	3.01%	2.28%	0.03%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
400	BIG SPRINGS	579,812	693,937	2,463,123	10,454,041	10,213,985	0	0	5,970	0	0	0	24,410,868
20.61%	%sector of county sector	3.88%	3.63%	3.96%	23.20%	40.63%			0.00%				5.68%
	%sector of municipality	2.38%	2.84%	10.09%	42.83%	41.84%			0.02%				100.00%
929	CHAPPELL	750,975	462,159	755,177	25,032,855	5,670,105	0	0	0	0	0	0	32,671,271
47.86%	%sector of county sector	5.03%	2.42%	1.21%	55.54%	22.55%							7.60%
	%sector of municipality	2.30%	1.41%	2.31%	76.62%	17.36%							100.00%
1,329	Total Municipalities	1,330,787	1,156,096	3,218,300	35,486,896	15,884,090	0	0	5,970	0	0	0	57,082,139
68.47%	%all municip.sectors of cnty	8.91%	6.05%	5.18%	78.74%	63.18%			0.00%				13.28%

25 DEUEL

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 2,434	Value : 311,339,790	Growth 1,261,798	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	41	138,061	0	0	92	68,425	133	206,486	
02. Res Improve Land	657	2,658,640	0	0	124	2,408,799	781	5,067,439	
03. Res Improvements	664	34,913,015	0	0	131	7,865,360	795	42,778,375	
04. Res Total	705	37,709,716	0	0	223	10,342,584	928	48,052,300	167,521
% of Res Total	75.97	78.48	0.00	0.00	24.03	21.52	38.13	15.43	13.28
05. Com UnImp Land	8	47,025	0	0	9	192,350	17	239,375	
06. Com Improve Land	101	1,212,335	0	0	26	866,560	127	2,078,895	
07. Com Improvements	108	14,668,535	0	0	31	8,876,870	139	23,545,405	
08. Com Total	116	15,927,895	0	0	40	9,935,780	156	25,863,675	6,237
% of Com Total	74.36	61.58	0.00	0.00	25.64	38.42	6.41	8.31	0.49
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	705	37,709,716	0	0	223	10,342,584	928	48,052,300	167,521
% of Res & Rec Total	75.97	78.48	0.00	0.00	24.03	21.52	38.13	15.43	13.28
Com & Ind Total	116	15,927,895	0	0	40	9,935,780	156	25,863,675	6,237
% of Com & Ind Total	74.36	61.58	0.00	0.00	25.64	38.42	6.41	8.31	0.49

17. Taxable Total	821	53,637,611	0	0	263	20,278,364	1,084	73,915,975	173,758
% of Taxable Total	75.74	72.57	0.00	0.00	24.26	27.43	44.54	23.74	13.77

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	80	106,160	80	106,160	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	80	106,160	80	106,160	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	67	0	35	102

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	5,970	0	0	965	157,405,035	966	157,411,005
28. Ag-Improved Land	0	0	0	0	290	60,834,490	290	60,834,490
29. Ag Improvements	0	0	0	0	304	19,072,160	304	19,072,160

30. Ag Total				1,270	237,317,655
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.16	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	4	11.44	56,440	4	11.44	56,440	
32. HomeSite Improv Land	173	173.76	1,923,295	173	173.76	1,923,295	
33. HomeSite Improvements	182	0.00	10,494,730	182	0.00	10,494,730	1,047,041
34. HomeSite Total				186	185.20	12,474,465	
35. FarmSite UnImp Land	21	39.43	151,025	21	39.43	151,025	
36. FarmSite Improv Land	247	962.29	2,057,210	247	962.29	2,057,210	
37. FarmSite Improvements	292	0.00	8,577,430	292	0.00	8,577,430	40,999
38. FarmSite Total				313	1,001.72	10,785,665	
39. Road & Ditches	1,051	3,757.58	0	1,052	3,757.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				499	4,944.66	23,260,130	1,088,040

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	801.64	3.59%	2,428,960	3.70%	3,029.99
46. 1A	4,725.11	21.16%	14,298,280	21.81%	3,026.02
47. 2A1	5,005.23	22.41%	14,740,175	22.48%	2,944.95
48. 2A	5,728.44	25.65%	16,907,860	25.79%	2,951.56
49. 3A1	3,182.89	14.25%	9,462,250	14.43%	2,972.85
50. 3A	870.17	3.90%	2,350,355	3.58%	2,701.03
51. 4A1	1,846.07	8.27%	4,974,835	7.59%	2,694.82
52. 4A	174.53	0.78%	403,030	0.61%	2,309.23
53. Total	22,334.08	100.00%	65,565,745	100.00%	2,935.68
Dry					
54. 1D1	100.80	0.06%	93,855	0.08%	931.10
55. 1D	45,770.46	26.41%	34,098,950	29.01%	745.00
56. 2D1	53,340.89	30.78%	39,472,240	33.58%	740.00
57. 2D	13,783.74	7.95%	8,752,720	7.45%	635.00
58. 3D1	35,727.08	20.61%	22,686,740	19.30%	635.00
59. 3D	8,782.58	5.07%	4,443,960	3.78%	506.00
60. 4D1	13,775.83	7.95%	6,970,545	5.93%	506.00
61. 4D	2,037.98	1.18%	1,012,910	0.86%	497.02
62. Total	173,319.36	100.00%	117,531,920	100.00%	678.12
Grass					
63. 1G1	43.16	0.06%	16,660	0.05%	386.01
64. 1G	2,601.81	3.49%	1,363,885	4.41%	524.21
65. 2G1	4,901.92	6.58%	2,126,980	6.87%	433.91
66. 2G	8,530.15	11.46%	3,624,465	11.71%	424.90
67. 3G1	3,882.93	5.22%	1,808,115	5.84%	465.66
68. 3G	2,651.65	3.56%	1,191,585	3.85%	449.37
69. 4G1	15,726.64	21.12%	6,753,355	21.81%	429.42
70. 4G	36,107.53	48.50%	14,074,815	45.46%	389.80
71. Total	74,445.79	100.00%	30,959,860	100.00%	415.87
Irrigated Total					
Irrigated Total	22,334.08	8.26%	65,565,745	30.63%	2,935.68
Dry Total					
Dry Total	173,319.36	64.10%	117,531,920	54.91%	678.12
Grass Total					
Grass Total	74,445.79	27.53%	30,959,860	14.46%	415.87
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	301.34	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	270,400.57	100.00%	214,057,525	100.00%	791.63

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	5,970	0.00	0	22,332.09	65,559,775	22,334.08	65,565,745
77. Dry Land	0.00	0	0.00	0	173,319.36	117,531,920	173,319.36	117,531,920
78. Grass	0.00	0	0.00	0	74,445.79	30,959,860	74,445.79	30,959,860
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	301.34	0	301.34	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	1.99	5,970	0.00	0	270,398.58	214,051,555	270,400.57	214,057,525

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	22,334.08	8.26%	65,565,745	30.63%	2,935.68
Dry Land	173,319.36	64.10%	117,531,920	54.91%	678.12
Grass	74,445.79	27.53%	30,959,860	14.46%	415.87
Waste	0.00	0.00%	0	0.00%	0.00
Other	301.34	0.11%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	270,400.57	100.00%	214,057,525	100.00%	791.63

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Big Springs	15	35,301	212	920,350	212	9,548,110	227	10,503,761	37,412
83.2 Chappell	26	102,760	445	1,738,290	453	25,366,385	479	27,207,435	76,229
83.3 Rural	92	68,425	124	2,408,799	130	7,863,880	222	10,341,104	53,880
84 Residential Total	133	206,486	781	5,067,439	795	42,778,375	928	48,052,300	167,521

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	Big Springs	2	11,025	32	242,105	37	5,285,345	39	5,538,475	1,105
85.2	Chappell	5	25,000	64	538,230	65	5,144,910	70	5,708,140	3,050
85.3	Rural	10	203,350	31	1,298,560	37	13,115,150	47	14,617,060	2,082
86	Commercial Total	17	239,375	127	2,078,895	139	23,545,405	156	25,863,675	6,237

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	43.03	0.06%	16,565	0.06%	384.96
88. 1G	1,567.06	2.31%	603,330	2.31%	385.01
89. 2G1	4,216.92	6.21%	1,623,515	6.21%	385.00
90. 2G	7,557.79	11.13%	2,909,775	11.13%	385.00
91. 3G1	2,988.14	4.40%	1,150,435	4.40%	385.00
92. 3G	2,163.96	3.19%	833,140	3.19%	385.01
93. 4G1	13,730.65	20.23%	5,286,315	20.23%	385.00
94. 4G	35,612.11	52.46%	13,710,690	52.46%	385.00
95. Total	67,879.66	100.00%	26,133,765	100.00%	385.00
CRP					
96. 1C1	0.13	0.00%	95	0.00%	730.77
97. 1C	1,034.75	15.76%	760,555	15.76%	735.01
98. 2C1	685.00	10.43%	503,465	10.43%	734.99
99. 2C	972.36	14.81%	714,690	14.81%	735.01
100. 3C1	894.79	13.63%	657,680	13.63%	735.01
101. 3C	487.69	7.43%	358,445	7.43%	734.99
102. 4C1	1,995.99	30.40%	1,467,040	30.40%	734.99
103. 4C	495.42	7.55%	364,125	7.54%	734.98
104. Total	6,566.13	100.00%	4,826,095	100.00%	735.00
Timber					
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	67,879.66	91.18%	26,133,765	84.41%	385.00
CRP Total	6,566.13	8.82%	4,826,095	15.59%	735.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	74,445.79	100.00%	30,959,860	100.00%	415.87

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	45,069,611	48,052,300	2,982,689	6.62%	167,521	6.25%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,957,545	12,474,465	-483,080	-3.73%	1,047,041	-11.81%
04. Total Residential (sum lines 1-3)	58,027,156	60,526,765	2,499,609	4.31%	1,214,562	2.21%
05. Commercial	25,139,200	25,863,675	724,475	2.88%	6,237	2.86%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	25,139,200	25,863,675	724,475	2.88%	6,237	2.86%
08. Ag-Farmsite Land, Outbuildings	9,794,595	10,785,665	991,070	10.12%	40,999	9.70%
09. Minerals	136,200	106,160	-30,040	-22.06	0	-22.06%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	9,930,795	10,891,825	961,030	9.68%	40,999	9.26%
12. Irrigated	65,593,125	65,565,745	-27,380	-0.04%		
13. Dryland	143,943,855	117,531,920	-26,411,935	-18.35%		
14. Grassland	31,015,755	30,959,860	-55,895	-0.18%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	240,552,735	214,057,525	-26,495,210	-11.01%		
18. Total Value of all Real Property (Locally Assessed)	333,649,886	311,339,790	-22,310,096	-6.69%	1,261,798	-7.06%

2019 Assessment Survey for Deuel County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None.
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$142,250
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$38,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$9,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,950
12.	Other miscellaneous funds:
	\$4,100
13.	Amount of last year's assessor's budget not used:
	\$7,839.61

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for mineral appraisals.
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry.

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:										
	The Assessor and staff.										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
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3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach.										
4.	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?										
	The county utilizes the depreciation tables provided by the CAMA vendor.										
5.	Are individual depreciation tables developed for each valuation group?										
	No, the CAMA depreciation tables are used for all residential properties within the County.										
6.	Describe the methodology used to determine the residential lot values?										
	The Assessor begins with price per square foot and then makes adjustments for location, etc.										
7.	How are rural residential site values developed?										
	The current assessor utilizes the prior assessor's site study from 2016 to value rural sites. Thus, the home site is at \$11,000, the farm site is \$3,500 and all remaining acres if there is no agricultural use is valued at \$1,000 per acre.										
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										
	Currently there are no vacant lots being held for sale or resale.										

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2013	2016	2017	2015
	20	2013	2016	2017	2018
	80	2013	2016	2017	2017
	AG	2013	2016	2017	2017

2019 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:																							
	The assessor and her staff member.																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The cost approach is used to estimate the market value of commercial properties.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
4.	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?																							
	The county uses the tables provided by the CAMA vendor.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No, due to the limited commercial market in Deuel County.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	The Assessor uses a square foot value (or an acre value for rural), then makes adjustments for location, etc. After review, an increase was recommended by Tax Valuation, Inc.																							
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2019 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:							
	Assessor/staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center; width: 60%;"><u>Description of unique characteristics</u></th> <th style="text-align: center; width: 25%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2016	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	There is only one county-wide market area for agricultural land in Deuel County.	2016						
	Soils were updated for 2017.							
3.	Describe the process used to determine and monitor market areas.							
	The sales in Deuel County appear to be relatively consistent, and the assessor doesn't see any indication at this time that there is a need for any additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The County classifies property as rural residential based on primary use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The county contracted with Tax Valuation, Inc. to value the intensive use parcels (feedlots), and no written methodology was provided to the assessor. A review of the property record information on one of the feedlots shows that the acres that have buildings (office, medical sheds, etc.) are valued at \$10,000 per acre. However, the cattle pens and the ground the lagoons are on is valued at agricultural grass.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many special valuation applications are on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							

	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2019 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2019, 2020 and 2021

Date: October 2, 2018

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary after the budget is approved by the County Board. A copy of the plan and any amendments shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

General Description of Real Property in Deuel County:

Per the 2018 County Abstract, Deuel County consists of 2,424 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u> <u>Base of Real Estate</u>
Residential	921	38.00	13.23
Commercial	155	6.39	9.61
Mineral	80	3.30	.04
Agricultural	<u>1268</u>	<u>52.31</u>	<u>77.12</u>
Total	2424	100.00	100.00

Deuel County has 270,545.23 acres of agricultural land. Irrigated land accounts for 8.26%, 64.06% is Dry, 27.57% is Grass. Land classified as "other" accounts for .11% of the total.

New property: For assessment year 2018, 21 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$1,347,554.

Current Resources:

A. Staff/Budget/Training:

The Deuel County Assessor's office staff consists of the assessor and assessment clerk. We submitted a budget request for 2018-2019 in the amount of \$142,425.00. This budget was approved without amendment by the County Board.

The cost for required training/continuing education has been incorporated into the budget. One staff member holds the Assessor Certificate. One staff member is working on attaining her certificate.

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

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

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

C. Property Record Cards:

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

The property cards contain the following:

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

D. Software for CAMA, Assessment Administration:

Deuel County has contracted with MIPS for CAMA pricing and administration. We are also under contract with GIS Workshop for our GIS system. Implemented Pictometry Imagery for current GIS Images. We have two websites available to the public. www.deuel.gisworkshop.com and www.nebraskaassessorsonline.us

Current Assessment Procedures for Real Property:

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

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

These steps are followed:

- 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
 - 2) Save updates to Sales file and Property Record.
 - 3) Scan & save all deeds, attachments, surveys, 521's along with any other pertinent documents. (521 folder on the assessor's desktop. When the MIPS program is updated we'll save these documents to each property record. These documents are available upon request only.)
 - 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
 - 5) Send out questionnaire, add returned questionnaires to Sales File
 - 6) File update property breakdown sheet in record card.
 - 7) Update address book
 - 8) Update record label
 - 9) Update the Cadastral Map
 - 10) Update GIS, if necessary
 - 11) Scan and email original copies of the 521's to PAD by the 15th of the following month
- B. Data collection is completed by the Assessment Clerk. Improvements are priced by the Assessor (Assessment Clerk is being trained) using the current CAMA program (Cost Approach). We are currently using the 2016 costing table.
- C. The Assessor reviews the sales ratios to determine if any assessment action is needed.
- D. The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
- E. The Assessor is responsible for Public Notices and maintains a file of all publications.

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

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

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

Current Assessment Procedures for Real Property:

Approaches to value:

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

The Marshall Swift manual was updated in 2015. We have the MIPS V3.0.7.8 which utilizes residential pricing from 2016 and commercial pricing from 2016. Our records show the Replacement Cost New of improvements as well as the depreciation. We converted to the current MIPS PC-ADMIN program in September 2010 and are current with all updates to the programming.

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

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

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

Level of Value, Quality and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93%	21.44	107.12
Commercial	100%	9.42	97.83
Agricultural	73%	16.97	101.03

Action Planned for Assessment Year 2019:

Residential:

1. We will continue to monitor Residential properties for changes and sales.
2. We will complete the review of Big Springs Residential properties and implement all valuation changes prior to March 19, 2019.
3. Continue working to Identify CRP, CREP, WRP, and Public Hunting Ground in the county.

Commercial:

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

Agricultural:

1. We will continue to monitor Agricultural land sales.

Action Planned for Assessment Year 2020:

Residential:

1. We will continue to monitor all Residential properties for changes and sales.
2. We will begin the review of Chappell Residential properties and implement all valuation changes prior to March 19, 2021. I am considering having this completed by TVI to establish a level of confidence in our residential values, quality, and condition of each property. I have requested a quote from TVI and they came back with a quote for \$50,000 for 473 residential parcels. I will amend this when a determination is made as to whether or not to proceed with this plan.

Commercial:

1. We will continue to monitor all Commercial properties.

Agricultural:

1. We will continue to monitor Agricultural land sales.

Action Planned for Assessment Year 2021:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will complete the review of Chappell residential properties and implement all valuation changes prior to March 19, 2021.

Commercial:

1. We will begin review of Commercial properties and implement all valuation changes prior to March 19, 2022.

Agricultural:

1. We will continue to monitor Agricultural land sales.

Respectfully submitted,
Marica K. Schievelbein
Deuel County Assessor
Dated: 10/02/2018

Signed and submitted to:
Deuel County Board of Equalization