

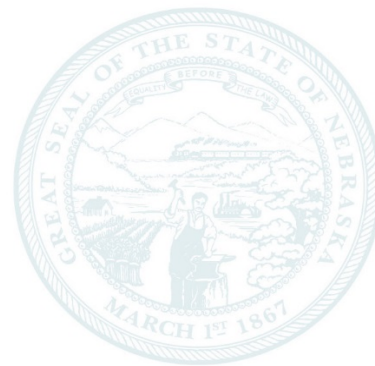
NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

WHEELER 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 Wheeler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Wheeler County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cara Snider, Wheeler County Assessor

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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.

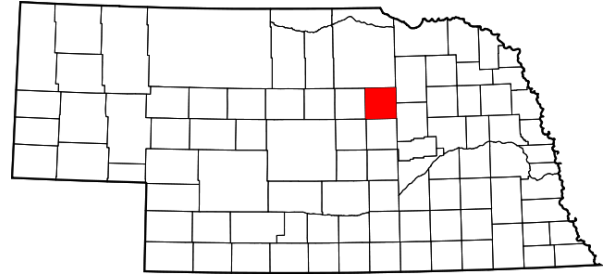
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

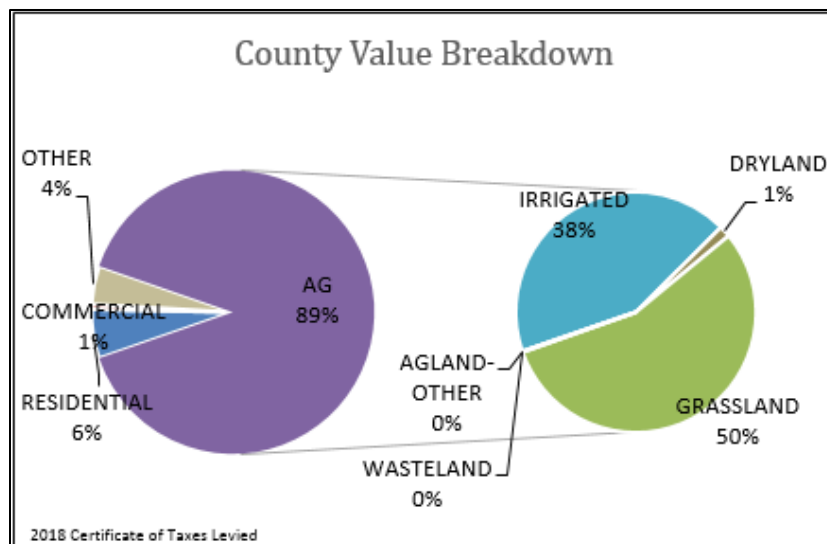
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Wheeler County had 818 residents, per the Census Bureau Quick Facts for 2017, no change in population from the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$52,833 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wheeler County are located in and around the county seat of Bartlett. According to the latest information available from the U.S. Census Bureau, there were 24 employer establishments with total employment of 134, a 30% increase in total employment from the prior year.



Approximately 89% of the total valuation base in Wheeler County comes from agricultural land. Grassland makes up the majority of the land in the county. Wheeler County is included in both the Lower Loup and Upper Elkhorn Natural Resource Districts (NRD).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BARTLETT	128	117	-8.6%
ERICSON	104	92	-11.5%

2019 Residential Correlation for Wheeler County

Assessment Actions

For 2019, the villages of Bartlett and Ericson were physically reviewed as part of the six-year inspection and review by the Wheeler County Assessor and staff. New Marshall & Swift costing was applied to all improvements and a 5% increase was given to all houses in both villages.

All pick-up work was completed and placed on the assessment rolls.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Wheeler County Assessor continues to maintain acceptable sales qualification and verification practices. Even though the usability rate is below the state average, 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 usability rate was low due to the non-qualified sales consisting of family and substantially changed sales.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). In May, the county started to electronically transfer the 521's) and has done so each month since then. The original 521s are still mailed in. The AVU values were correctly reported.

The six-year inspection and review cycle is reviewed to identify if the county assessor has reviewed properties within the required time frame. The county assessor conducts all residential inspections in-house. All residential parcels are within the six-year timeframe and the county is in compliance with the requirement.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are three separate groups all with unique characteristics.

Lot values were reviewed by analyzing land to building ratios. These have been studied and updated within the six-year plan.

2019 Residential Correlation for Wheeler County

A comparison of the sold and unsold residential property in Wheeler County showed no apparent signs of bias in the valuation process. Costing tables for residential are currently 2012 with depreciation updated in 2012 for Bartlett/Ericson and Rural. Lake Ericson was updated in 2015.

The Wheeler County Assessor does not have a written valuation methodology in place; however, the county assessor timely submits all required statutory reports.

Description of Analysis

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

Valuation Group	Description
1	Bartlett and Ericson
2	Rural
3	Lake Ericson

The residential profile for Wheeler County is made up of 10 total sales. Six of the sales are in valuation group 1 with sale prices ranging from \$8,000 to \$160,000. The statistics are low in all three measures, with the removal of one high or low ratio sale, the median moves 5 percentage points. The COD is also high at 44. . With a sample such as this, statistical inferences cannot be made without a reasonable degree of certainty in the data. The county assessor is current with the six-year inspection and review cycle.

Review of the 2019 County Abstract of Assessment, Form 45. Compared to the 2018 Certificate of Taxes Levied Report (CTL) Report indicate that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

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

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

2019 Residential Correlation for Wheeler County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	66.17	82.96	70.34	45.76	117.94
3	4	85.97	86.74	87.12	32.98	99.56
ALL	10	66.77	84.47	79.82	44.20	105.83

Level of Value

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

2019 Commercial Correlation for Wheeler County

Assessment Actions

As part of the six-year inspection and review cycle, the commercial properties in the villages were physically reviewed and inspected by the County Assessor and staff. The most current Marshall & Swift costing was applied to these properties as well. All pick up work was completed and placed on the assessment rolls.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Wheeler County Assessor continues to maintain acceptable sales qualification and verification practices. The county assessor has a good verification process in place as the usability percentage of the commercial class is slightly above the range compared to the statewide average.

The review also looked at the filing of Real Estate Transfer Statement (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). In May the county assessor started to electronically transfer statements and has done so each month since then. The original 521's are still mailed in, as the county's scanner does not work very well. The AVU values were correctly reported.

The county's inspection and review cycle for all real property was discussed with the county assessor. For 2019, the commercial class of property was physically reviewed and inspected with new costing and depreciation.

Valuation groups were examined to ensure that the group defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently the county has one valuation group.

A comparison of the sold and unsold commercial property in Wheeler County showed no apparent signs of bias in the valuation process. The Wheeler County Assessor does not have a written valuation methodology in place.

2019 Commercial Correlation for Wheeler County

Description of Analysis

Only four qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county. The county is current with the six-year inspection and review cycle.

Review of the 2019 County Abstract of Assessment, Form 45 Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Additionally, review of commercial assessment changes over the past ten years, indicates that value adjustments are similar to those experienced in the residential class, supporting that commercial values have kept pace with the market.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Wheeler County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	78.86	87.80	105.34	38.94	83.35
___ ALL ___	4	78.86	87.80	105.34	38.94	83.35

Level of Value

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

2019 Agricultural Correlation for Wheeler County

Assessor Actions

The county assessor analyzed the agricultural market within Wheeler County as well as looking at the adjoining counties values. From the analysis, it was determined to leave all agricultural land values the same for 2019.

All pickup work was completed and placed on the assessment roll.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Wheeler County Assessor continues to maintain acceptable sales qualification and verification practices. The usability percentage is below the state average, 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 review also looked at the filing of Real Estate Transfer Statements (521's) as well as a check of the values reported on the Assessed Value Update (AVU). In May, the county started to electronically transfer 521s and has done so each month since then. The original 521s are still mailed in. The AVU values were correctly reported.

Wheeler County's six-year inspection and review plan to systematically review land uses is conducted using aerial imagery as well as Agri-data. This was last completed in assessment year 2016. The Conservation Reserve Program (CRP) land is currently valued between dryland and irrigated land. Agricultural improvements were physically reviewed between 2014-2015. The cost is dated 2012 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is dated 2012. Home sites are valued at \$5,000 for the first acre, and farm sites are valued at \$1,000 per acre. This is the same for rural residential sites.

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

The final portion of the review that relates to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the

2019 Agricultural Correlation for Wheeler County

parcel. Agricultural use is looked for. The primary use of parcels are based on consideration of the current use of the entire parcel.

The county assessor does not have a written methodology that explains the agricultural processes.

Description of Analysis

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

In Wheeler County, only 12 qualified agricultural sales occurred within the three-year study period. Six of the sales were 80% Grassland Majority Land Use (MLU) and five were 80% Irrigated land MLU. While the median of the 80% Grassland MLU is above the acceptable range, and the median of the 80% Irrigated land MLU is below the acceptable range a sample size of six and five qualified sales is inadequate to conduct a meaningful analysis of the level of value. Due to this, analysis of the agricultural market in the region, along with analysis of the county assessor's assessment practices is necessary to determine the agricultural level of value.

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

Equalization and Quality of Assessment

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

Based on analysis of the assessment practice review and the agricultural economy, not only in this region, but also across the state, agricultural land values in Wheeler County are assessed uniformly and according to generally accepted mass appraisal techniques.

2019 Agricultural Correlation for Wheeler County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	5	62.19	63.99	65.08	05.66	98.33
1	5	62.19	63.99	65.08	05.66	98.33
<u>Grass</u>						
County	6	75.89	78.64	80.00	20.95	98.30
1	6	75.89	78.64	80.00	20.95	98.30
<u>ALL</u>	12	71.28	81.26	109.80	29.19	74.01

Level of Value

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

2019 Opinions of the Property Tax Administrator for Wheeler County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Wheeler County

Residential Real Property - Current

Number of Sales	10	Median	66.77
Total Sales Price	\$765,000	Mean	84.47
Total Adj. Sales Price	\$765,000	Wgt. Mean	79.82
Total Assessed Value	\$610,615	Average Assessed Value of the Base	\$38,028
Avg. Adj. Sales Price	\$76,500	Avg. Assessed Value	\$61,062

Confidence Interval - Current

95% Median C.I	54.23 to 120.28
95% Wgt. Mean C.I	57.42 to 102.22
95% Mean C.I	54.45 to 114.49
% of Value of the Class of all Real Property Value in the County	2.88
% of Records Sold in the Study Period	2.39
% of Value Sold in the Study Period	3.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	12	100	67.36
2017	15	100	69.67
2016	27	95	94.77
2015	27	88	87.89

2019 Commission Summary for Wheeler County

Commercial Real Property - Current

Number of Sales	4	Median	78.86
Total Sales Price	\$256,500	Mean	87.80
Total Adj. Sales Price	\$256,500	Wgt. Mean	105.34
Total Assessed Value	\$270,195	Average Assessed Value of the Base	\$69,149
Avg. Adj. Sales Price	\$64,125	Avg. Assessed Value	\$67,549

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	25.59 to 150.01
% of Value of the Class of all Real Property Value in the County	0.59
% of Records Sold in the Study Period	8.51
% of Value Sold in the Study Period	8.31

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	4	100	74.80
2017	3	100	91.37
2016	4	100	92.89
2015	5	100	101.61

92 Wheeler
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 : 10
Total Sales Price : 765,000
Total Adj. Sales Price : 765,000
Total Assessed Value : 610,615
Avg. Adj. Sales Price : 76,500
Avg. Assessed Value : 61,062

MEDIAN : 67
WGT. MEAN : 80
MEAN : 84
COD : 44.20
PRD : 105.83

COV : 49.69
STD : 41.97
Avg. Abs. Dev : 29.51
MAX Sales Ratio : 180.19
MIN Sales Ratio : 42.95

95% Median C.I. : 54.23 to 120.28
95% Wgt. Mean C.I. : 57.42 to 102.22
95% Mean C.I. : 54.45 to 114.49

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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	3	54.23	69.02	98.00	41.14	70.43	42.95	109.89	N/A	50,000	49,002
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	57.80	57.80	57.36	05.28	100.77	54.75	60.84	N/A	122,500	70,263
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	30,000	26,410
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	4	95.89	108.50	87.26	43.52	124.34	62.04	180.19	N/A	85,000	74,169
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	5	54.75	64.53	72.79	26.87	88.65	42.95	109.89	N/A	79,000	57,506
01-OCT-17 To 30-SEP-18	5	88.03	104.41	87.32	37.93	119.57	62.04	180.19	N/A	74,000	64,617
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	57.80	57.80	57.36	05.28	100.77	54.75	60.84	N/A	122,500	70,263
<u>ALL</u>	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	66.17	82.96	70.34	45.76	117.94	42.95	180.19	42.95 to 180.19	55,500	39,040
3	4	85.97	86.74	87.12	32.98	99.56	54.75	120.28	N/A	108,000	94,094
<u>ALL</u>	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062
06											
07											
<u>ALL</u>	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062

**92 Wheeler
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 : 10
 Total Sales Price : 765,000
 Total Adj. Sales Price : 765,000
 Total Assessed Value : 610,615
 Avg. Adj. Sales Price : 76,500
 Avg. Assessed Value : 61,062

MEDIAN : 67
 WGT. MEAN : 80
 MEAN : 84
 COD : 44.20
 PRD : 105.83

COV : 49.69
 STD : 41.97
 Avg. Abs. Dev : 29.51
 MAX Sales Ratio : 180.19
 MIN Sales Ratio : 42.95

95% Median C.I. : 54.23 to 120.28
 95% Wgt. Mean C.I. : 57.42 to 102.22
 95% Mean C.I. : 54.45 to 114.49

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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	111.57	111.57	103.94	61.50	107.34	42.95	180.19	N/A	9,000	9,355	
Less Than 30,000	3	54.23	92.46	77.78	84.36	118.87	42.95	180.19	N/A	12,667	9,852	
___Ranges Excl. Low \$___												
Greater Than 4,999	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062	
Greater Than 14,999	8	66.77	77.70	79.24	29.55	98.06	54.23	120.28	54.23 to 120.28	93,375	73,988	
Greater Than 29,999	7	71.50	81.05	79.93	28.08	101.40	54.75	120.28	54.75 to 120.28	103,857	83,009	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	111.57	111.57	103.94	61.50	107.34	42.95	180.19	N/A	9,000	9,355	
15,000 TO 29,999	1	54.23	54.23	54.23	00.00	100.00	54.23	54.23	N/A	20,000	10,845	
30,000 TO 59,999	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	30,000	26,410	
60,000 TO 99,999	1	62.04	62.04	62.04	00.00	100.00	62.04	62.04	N/A	67,000	41,570	
100,000 TO 149,999	4	85.37	86.44	84.83	33.56	101.90	54.75	120.28	N/A	117,500	99,671	
150,000 TO 249,999	1	71.50	71.50	71.50	00.00	100.00	71.50	71.50	N/A	160,000	114,395	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	10	66.77	84.47	79.82	44.20	105.83	42.95	180.19	54.23 to 120.28	76,500	61,062	

92 Wheeler
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 : 4
Total Sales Price : 256,500
Total Adj. Sales Price : 256,500
Total Assessed Value : 270,195
Avg. Adj. Sales Price : 64,125
Avg. Assessed Value : 67,549

MEDIAN : 79
WGT. MEAN : 105
MEAN : 88
COD : 38.94
PRD : 83.35

COV : 44.53
STD : 39.10
Avg. Abs. Dev : 30.71
MAX Sales Ratio : 138.55
MIN Sales Ratio : 54.92

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 25.59 to 150.01

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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>Qtrts</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	138.55	138.55	138.55	00.00	100.00	138.55	138.55	N/A	100,000	138,545
01-OCT-16 To 31-DEC-16	2	57.09	57.09	58.75	03.80	97.17	54.92	59.25	N/A	28,250	16,598
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	1	138.55	138.55	138.55	00.00	100.00	138.55	138.55	N/A	100,000	138,545
01-OCT-16 To 30-SEP-17	3	59.25	70.88	84.12	24.49	84.26	54.92	98.46	N/A	52,167	43,883
01-OCT-17 To 30-SEP-18											
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	59.25	84.24	109.74	47.05	76.76	54.92	138.55	N/A	52,167	57,247
01-JAN-17 To 31-DEC-17	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455
<u>ALL</u>	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549
<u>ALL</u>	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549
04											
<u>ALL</u>	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549

92 Wheeler
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 : 4
Total Sales Price : 256,500
Total Adj. Sales Price : 256,500
Total Assessed Value : 270,195
Avg. Adj. Sales Price : 64,125
Avg. Assessed Value : 67,549

MEDIAN : 79
WGT. MEAN : 105
MEAN : 88
COD : 38.94
PRD : 83.35

COV : 44.53
STD : 39.10
Avg. Abs. Dev : 30.71
MAX Sales Ratio : 138.55
MIN Sales Ratio : 54.92

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 25.59 to 150.01

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	6,500	3,570	
Less Than 30,000	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	6,500	3,570	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549	
Greater Than 14,999	3	98.46	98.75	106.65	26.84	92.59	59.25	138.55	N/A	83,333	88,875	
Greater Than 29,999	3	98.46	98.75	106.65	26.84	92.59	59.25	138.55	N/A	83,333	88,875	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	6,500	3,570	
15,000 TO 29,999												
30,000 TO 59,999	1	59.25	59.25	59.25	00.00	100.00	59.25	59.25	N/A	50,000	29,625	
60,000 TO 99,999												
100,000 TO 149,999	2	118.51	118.51	118.50	16.92	100.01	98.46	138.55	N/A	100,000	118,500	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
346	1	59.25	59.25	59.25	00.00	100.00	59.25	59.25	N/A	50,000	29,625	
350	1	138.55	138.55	138.55	00.00	100.00	138.55	138.55	N/A	100,000	138,545	
384	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	6,500	3,570	
543	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455	
<u>ALL</u>	4	78.86	87.80	105.34	38.94	83.35	54.92	138.55	N/A	64,125	67,549	

92 Wheeler
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 : 12
Total Sales Price : 14,180,589
Total Adj. Sales Price : 14,180,589
Total Assessed Value : 15,570,690
Avg. Adj. Sales Price : 1,181,716
Avg. Assessed Value : 1,297,558

MEDIAN : 71
WGT. MEAN : 110
MEAN : 81
COD : 29.19
PRD : 74.01

COV : 44.73
STD : 36.35
Avg. Abs. Dev : 20.81
MAX Sales Ratio : 183.36
MIN Sales Ratio : 45.68

95% Median C.I. : 60.94 to 92.21
95% Wgt. Mean C.I. : 45.80 to 173.80
95% Mean C.I. : 58.16 to 104.36

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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>Qtrts</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	71.56	71.56	71.56	00.00	100.00	71.56	71.56	N/A	500,000	357,790
01-APR-16 To 30-JUN-16	1	80.21	80.21	80.21	00.00	100.00	80.21	80.21	N/A	792,000	635,275
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	1	111.19	111.19	111.19	00.00	100.00	111.19	111.19	N/A	137,825	153,250
01-JAN-17 To 31-MAR-17	3	63.78	66.62	66.59	06.11	100.05	62.19	73.89	N/A	1,620,000	1,078,715
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	45.68	45.68	45.68	00.00	100.00	45.68	45.68	N/A	336,000	153,500
01-OCT-17 To 31-DEC-17	1	183.36	183.36	183.36	00.00	100.00	183.36	183.36	N/A	5,000,000	9,168,000
01-JAN-18 To 31-MAR-18	1	71.00	71.00	71.00	00.00	100.00	71.00	71.00	N/A	102,514	72,785
01-APR-18 To 30-JUN-18	3	60.94	70.76	73.16	18.10	96.72	59.13	92.21	N/A	817,417	597,982
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	2	75.89	75.89	76.86	05.71	98.74	71.56	80.21	N/A	646,000	496,533
01-OCT-16 To 30-SEP-17	5	63.78	71.35	66.42	24.21	107.42	45.68	111.19	N/A	1,066,765	708,579
01-OCT-17 To 30-SEP-18	5	71.00	93.33	146.06	43.80	63.90	59.13	183.36	N/A	1,510,953	2,206,946
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	80.21	87.65	80.17	16.47	109.33	71.56	111.19	N/A	476,608	382,105
01-JAN-17 To 31-DEC-17	5	63.78	85.78	123.16	46.85	69.65	45.68	183.36	N/A	2,039,200	2,511,529
<u>ALL</u>	12	71.28	81.26	109.80	29.19	74.01	45.68	183.36	60.94 to 92.21	1,181,716	1,297,558

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	12	71.28	81.26	109.80	29.19	74.01	45.68	183.36	60.94 to 92.21	1,181,716	1,297,558
<u>ALL</u>	12	71.28	81.26	109.80	29.19	74.01	45.68	183.36	60.94 to 92.21	1,181,716	1,297,558

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	5	71.56	75.93	73.47	20.88	103.35	45.68	111.19	N/A	373,668	274,520
1	5	71.56	75.93	73.47	20.88	103.35	45.68	111.19	N/A	373,668	274,520
<u>ALL</u>	12	71.28	81.26	109.80	29.19	74.01	45.68	183.36	60.94 to 92.21	1,181,716	1,297,558

92 Wheeler
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 : 12
 Total Sales Price : 14,180,589
 Total Adj. Sales Price : 14,180,589
 Total Assessed Value : 15,570,690
 Avg. Adj. Sales Price : 1,181,716
 Avg. Assessed Value : 1,297,558

MEDIAN : 71
 WGT. MEAN : 110
 MEAN : 81
 COD : 29.19
 PRD : 74.01

COV : 44.73
 STD : 36.35
 Avg. Abs. Dev : 20.81
 MAX Sales Ratio : 183.36
 MIN Sales Ratio : 45.68

95% Median C.I. : 60.94 to 92.21
 95% Wgt. Mean C.I. : 45.80 to 173.80
 95% Mean C.I. : 58.16 to 104.36

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	5	62.19	63.99	65.08	05.66	98.33	59.13	73.89	N/A	1,262,450	821,608
1	5	62.19	63.99	65.08	05.66	98.33	59.13	73.89	N/A	1,262,450	821,608
Grass											
County	6	75.89	78.64	80.00	20.95	98.30	45.68	111.19	45.68 to 111.19	478,057	382,442
1	6	75.89	78.64	80.00	20.95	98.30	45.68	111.19	45.68 to 111.19	478,057	382,442
ALL	12	71.28	81.26	109.80	29.19	74.01	45.68	183.36	60.94 to 92.21	1,181,716	1,297,558

Wheeler County 2019 Average Acre Value Comparison

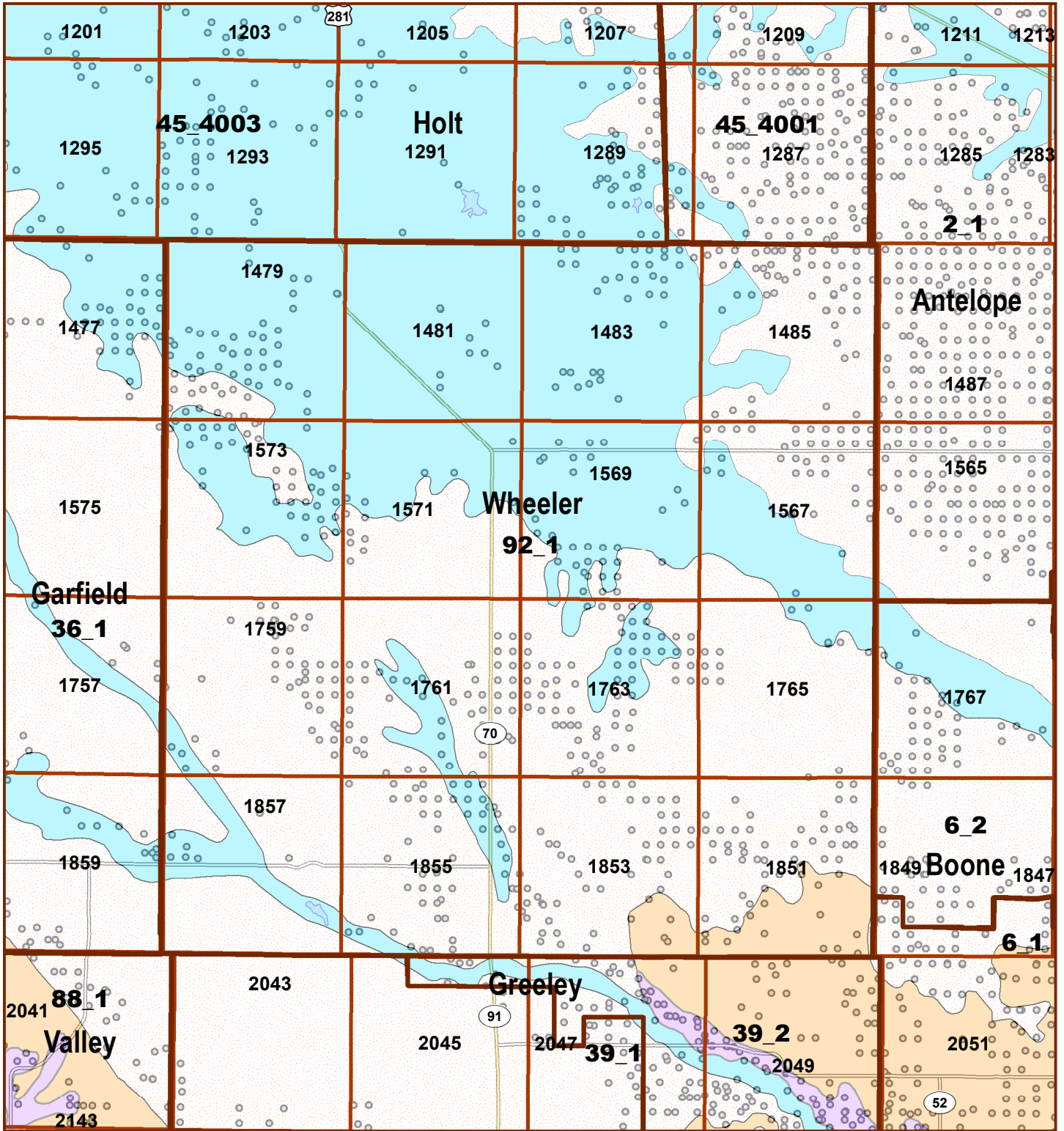
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3760	3680	3570	3480	3390	3310	3235	3140	3264
Garfield	1	n/a	3890	3890	3320	3320	2940	2940	2520	3235
Greeley	1	n/a	3875	3865	3845	3825	3800	3775	3750	3792
Boone	2	5805	5596	4542	4857	4565	4507	4551	4421	4607
Holt	3	2750	2750	2650	2650	2400	2400	2350	2347	2392
Greeley	2	n/a	5090	4905	4505	4405	4260	4210	3750	4465
Valley	1	n/a	4195	4195	3610	3410	3410	3000	3000	3714
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4428

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1358
Garfield	1	n/a	1615	1615	1415	1415	1180	1180	1105	1319
Greeley	1	n/a	2020	2010	2000	1850	1830	1575	1260	1693
Boone	2	1410	2291	1367	1423	1307	1161	1128	1101	1294
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Greeley	2	n/a	2615	2515	2515	2415	2315	2165	2015	2299
Valley	1	n/a	1830	1830	1830	1795	1795	1795	1680	1782
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	2527















County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1375	1295	1220	1150	1070	999	970	878	930
Garfield	1	n/a	1040	1040	1040	960	960	802	660	715
Greeley	1	n/a	1210	1190	1125	1125	1055	1050	1025	1040
Boone	2	1322	1206	1140	985	957	862	868	861	872
Holt	3	1540	1547	1467	1450	1446	1444	1250	840	1190
Greeley	2	n/a	1400	1330	1330	1320	1297	1287	1263	1275
Valley	1	n/a	1191	1191	1158	1190	1118	1046	1065	1074
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	1281

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1470	n/a	442
Garfield	1	870	n/a	194
Greeley	1	1087	n/a	n/a
Boone	2	1170	370	95
Holt	3	1361	500	500
Greeley	2	1312	n/a	n/a
Valley	1	1115	1093	251
Antelope	1	1650	500	176

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.



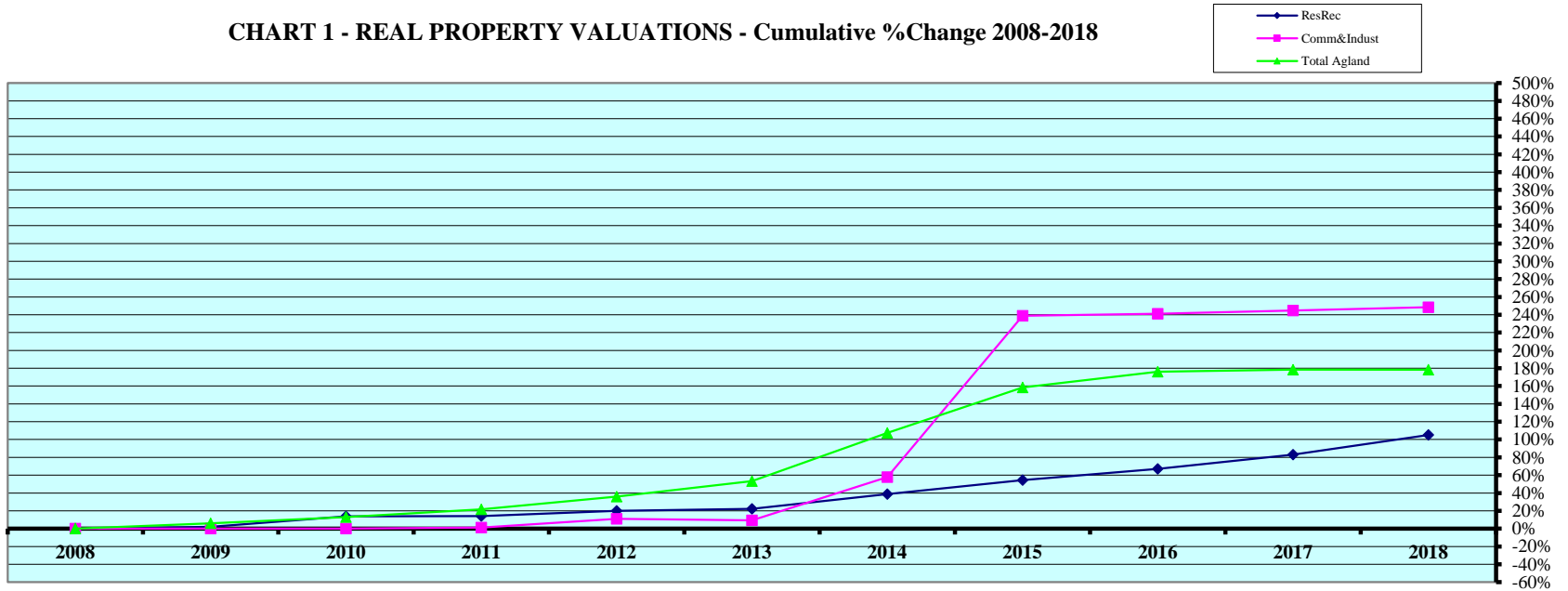
Legend

-  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 subsols on uplands
-  Well drained silty soils formed in loess on uplands
-  Well drained silty soils formed in loess and alluvium on stream terraces
-  Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
-  Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Somewhat poorly drained soils formed in alluvium on bottom lands
-  Lakes and Ponds
-  Major Roads
-  Irrigation Wells

Wheeler County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	7,534,095	--	--	--	900,735	--	--	--	176,626,225	--	--	--
2009	7,679,905	145,810	1.94%	1.94%	901,980	1,245	0.14%	0.14%	187,299,385	10,673,160	6.04%	6.04%
2010	8,580,939	901,034	11.73%	13.89%	901,605	-375	-0.04%	0.10%	199,469,845	12,170,460	6.50%	12.93%
2011	8,587,939	7,000	0.08%	13.99%	910,495	8,890	0.99%	1.08%	214,664,535	15,194,690	7.62%	21.54%
2012	9,039,119	451,180	5.25%	19.98%	1,000,825	90,330	9.92%	11.11%	240,231,495	25,566,960	11.91%	36.01%
2013	9,204,288	165,169	1.83%	22.17%	985,650	-15,175	-1.52%	9.43%	270,908,715	30,677,220	12.77%	53.38%
2014	10,462,768	1,258,480	13.67%	38.87%	1,422,410	436,760	44.31%	57.92%	366,225,315	95,316,600	35.18%	107.34%
2015	11,627,169	1,164,401	11.13%	54.33%	3,052,440	1,630,030	114.60%	238.88%	456,242,300	90,016,985	24.58%	158.31%
2016	12,592,559	965,390	8.30%	67.14%	3,071,440	19,000	0.62%	240.99%	487,593,870	31,351,570	6.87%	176.06%
2017	13,785,914	1,193,355	9.48%	82.98%	3,106,460	35,020	1.14%	244.88%	491,756,195	4,162,325	0.85%	178.42%
2018	15,451,849	1,665,935	12.08%	105.09%	3,138,890	32,430	1.04%	248.48%	491,630,165	-126,030	-0.03%	178.34%

Rate Annual %chg: Residential & Recreational **7.45%**

Commercial & Industrial **13.30%**

Agricultural Land **10.78%**

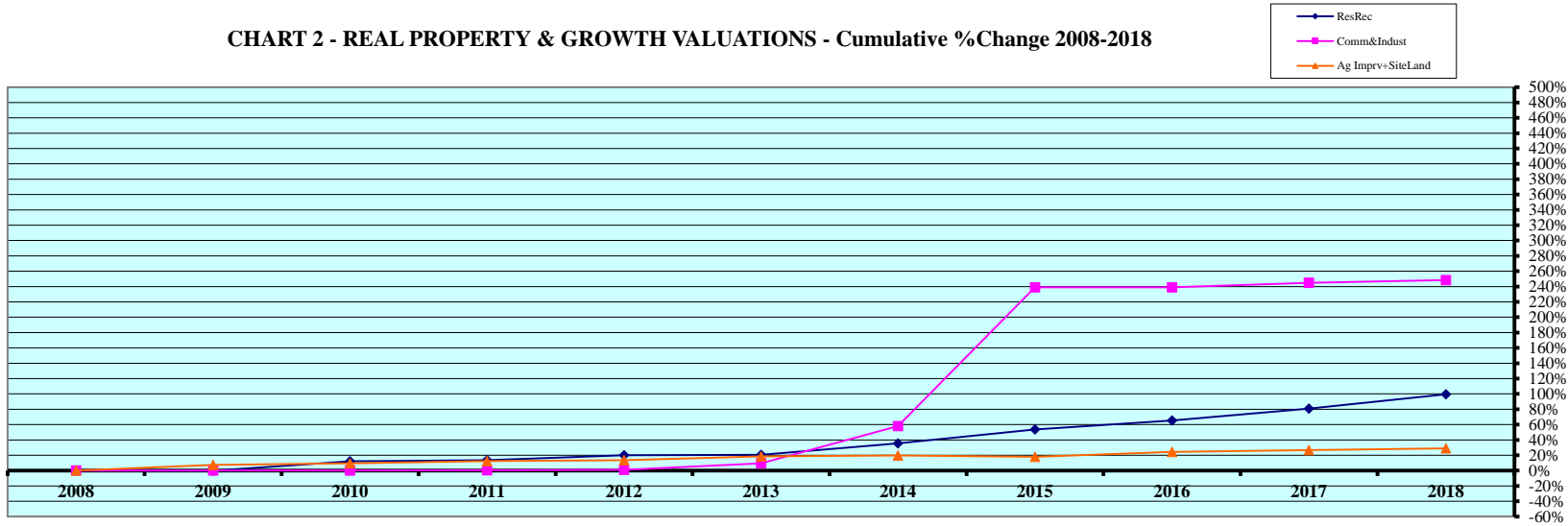
Cnty# **92**
County **WHEELER**

CHART 1

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

Source: 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	7,534,095	201,765	2.68%	7,332,330	--	--	900,735	25,680	2.85%	875,055	--	--
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	-0.19%	901,980	0	0.00%	901,980	0.14%	0.14%
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	12.25%	901,605	0	0.00%	901,605	-0.04%	0.10%
2011	8,587,939	26,775	0.31%	8,561,164	-0.23%	13.63%	910,495	7,195	0.79%	903,300	0.19%	0.28%
2012	9,039,119	0	0.00%	9,039,119	5.25%	19.98%	1,000,825	90,330	9.03%	910,495	0.00%	1.08%
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	20.58%	985,650	0	0.00%	985,650	-1.52%	9.43%
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	35.39%	1,422,410	0	0.00%	1,422,410	44.31%	57.92%
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	53.58%	3,052,440	0	0.00%	3,052,440	114.60%	238.88%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	65.25%	3,071,440	18,560	0.60%	3,052,880	0.01%	238.93%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	80.73%	3,106,460	0	0.00%	3,106,460	1.14%	244.88%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	99.51%	3,138,890	0	0.00%	3,138,890	1.04%	248.48%
Rate Ann%chg	7.45%						13.30%					
							C & I w/o growth					
							15.99%					

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	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	--	--
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%	7.57%
2010	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	0.07%	9.33%
2011	8,225,660	25,352,172	33,577,832	428,865	1.28%	33,148,967	-0.19%	12.38%
2012	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-0.18%	13.62%
2013	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%	18.56%
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%	19.75%
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	18.00%
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	24.50%
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	26.76%
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	28.99%
Rate Ann%chg	7.77%	0.80%	2.95%	Ag Imprv+Site w/o growth			0.39%	

(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.

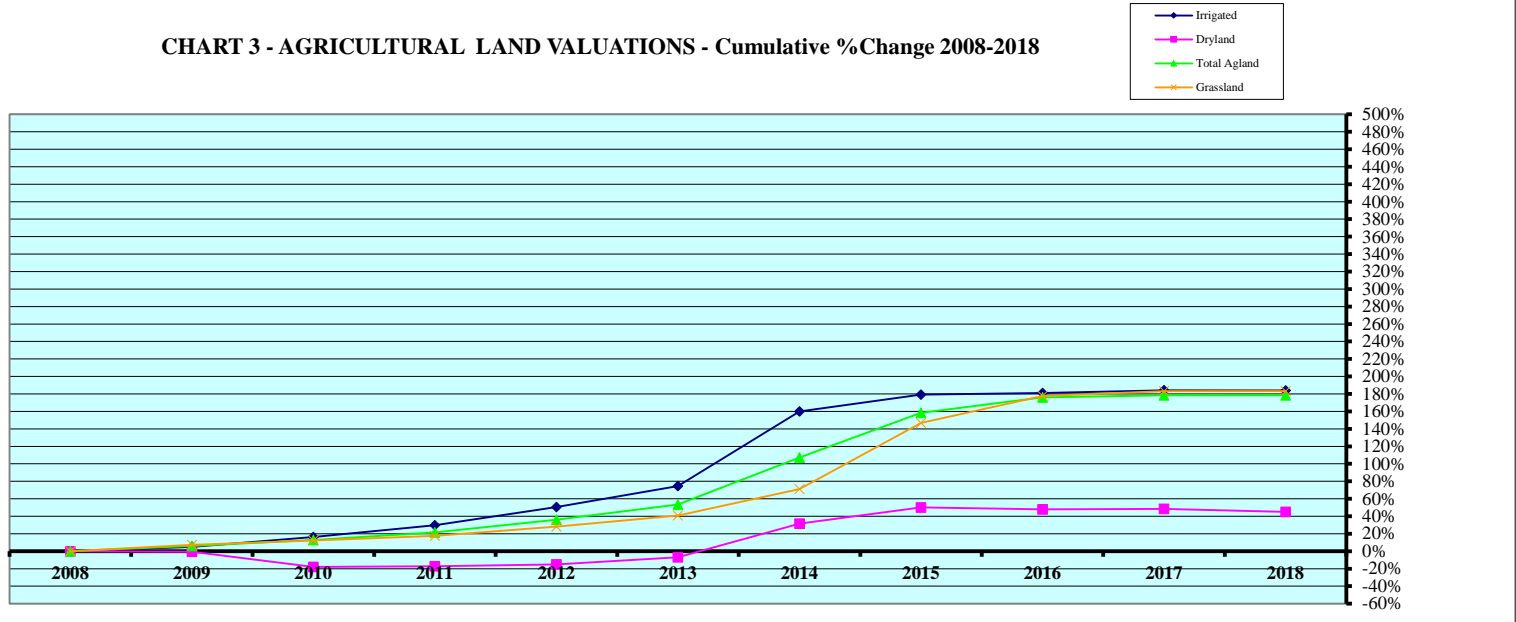
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	92
County	WHEELER

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	74,142,455	--	--	--	5,114,115	--	--	--	96,413,000	--	--	--
2009	77,885,630	3,743,175	5.05%	5.05%	5,085,775	-28,340	-0.55%	-0.55%	103,334,210	6,921,210	7.18%	7.18%
2010	86,167,745	8,282,115	10.63%	16.22%	4,194,465	-891,310	-17.53%	-17.98%	108,217,020	4,882,810	4.73%	12.24%
2011	96,237,830	10,070,085	11.69%	29.80%	4,236,785	42,320	1.01%	-17.16%	113,298,440	5,081,420	4.70%	17.51%
2012	111,536,515	15,298,685	15.90%	50.44%	4,338,835	102,050	2.41%	-15.16%	123,466,920	10,168,480	8.97%	28.06%
2013	129,457,395	17,920,880	16.07%	74.61%	4,762,475	423,640	9.76%	-6.88%	135,690,465	12,223,545	9.90%	40.74%
2014	192,756,425	63,299,030	48.90%	159.98%	6,728,875	1,966,400	41.29%	31.57%	165,067,100	29,376,635	21.65%	71.21%
2015	207,083,970	14,327,545	7.43%	179.31%	7,678,130	949,255	14.11%	50.14%	237,882,465	72,815,365	44.11%	146.73%
2016	208,278,810	1,194,840	0.58%	180.92%	7,565,885	-112,245	-1.46%	47.94%	267,773,260	29,890,795	12.57%	177.74%
2017	210,638,100	2,359,290	1.13%	184.10%	7,583,775	17,890	0.24%	48.29%	272,947,680	5,174,420	1.93%	183.10%
2018	210,567,395	-70,705	-0.03%	184.00%	7,414,925	-168,850	-2.23%	44.99%	273,064,860	117,180	0.04%	183.22%

Rate Ann.%chg: Irrigated **11.00%** Dryland **3.78%** Grassland **10.97%**

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	956,655	--	--	--	0	--	--	--	176,626,225	--	--	--
2009	993,770	37,115	3.88%	3.88%	0	0	--	--	187,299,385	10,673,160	6.04%	6.04%
2010	890,615	-103,155	-10.38%	-6.90%	0	0	--	--	199,469,845	12,170,460	6.50%	12.93%
2011	891,480	865	0.10%	-6.81%	0	0	--	--	214,664,535	15,194,690	7.62%	21.54%
2012	889,225	-2,255	-0.25%	-7.05%	0	0	--	--	240,231,495	25,566,960	11.91%	36.01%
2013	998,380	109,155	12.28%	4.36%	0	0	--	--	270,908,715	30,677,220	12.77%	53.38%
2014	1,672,915	674,535	67.56%	74.87%	0	0	--	--	366,225,315	95,316,600	35.18%	107.34%
2015	3,597,735	1,924,820	115.06%	276.07%	0	0	--	--	456,242,300	90,016,985	24.58%	158.31%
2016	3,975,915	378,180	10.51%	315.61%	0	0	--	--	487,593,870	31,351,570	6.87%	176.06%
2017	586,640	-3,389,275	-85.25%	-38.68%	0	0	--	--	491,756,195	4,162,325	0.85%	178.42%
2018	582,985	-3,655	-0.62%	-39.06%	0	0	--	--	491,630,165	-126,030	-0.03%	178.34%

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

Rate Ann.%chg: Total Agric Land **10.78%**

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	74,037,390	60,462	1,225			5,115,740	7,823	654			96,437,985	284,384	339		
2009	77,853,000	60,544	1,286	5.01%	5.01%	5,113,285	7,820	654	0.00%	0.00%	103,396,840	284,368	364	7.22%	7.22%
2010	85,931,385	60,617	1,418	10.24%	15.77%	4,331,010	6,328	684	4.67%	4.66%	108,247,730	286,824	377	3.80%	11.29%
2011	94,752,005	60,723	1,560	10.07%	27.43%	4,197,275	6,142	683	-0.15%	4.51%	113,792,225	286,779	397	5.14%	17.01%
2012	111,720,355	62,500	1,788	14.56%	45.98%	4,338,835	6,011	722	5.62%	10.38%	123,825,745	285,121	434	9.45%	28.07%
2013	129,604,270	63,221	2,050	14.68%	67.42%	4,781,830	5,776	828	14.69%	26.60%	135,652,095	283,862	478	10.04%	40.92%
2014	192,567,175	63,688	3,024	47.49%	146.92%	6,838,715	5,749	1,190	43.69%	81.92%	165,044,485	283,419	582	21.86%	71.72%
2015	207,374,695	63,614	3,260	7.81%	166.22%	7,692,830	5,683	1,354	13.79%	107.01%	237,778,975	283,449	839	44.05%	147.38%
2016	208,278,810	63,903	3,259	-0.02%	166.17%	7,678,130	5,671	1,354	0.01%	107.04%	268,533,990	283,177	948	13.04%	179.64%
2017	210,638,100	64,531	3,264	0.15%	166.56%	7,583,765	5,588	1,357	0.25%	107.56%	272,947,990	288,883	945	-0.36%	178.62%
2018	210,567,405	64,508	3,264	0.00%	166.57%	7,414,925	5,461	1,358	0.03%	107.63%	273,066,500	289,033	945	-0.01%	178.60%

Rate Annual %chg Average Value/Acre: **10.30%**

7.58%

10.79%

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	956,655	8,721	110			0	0				176,547,770	361,391	489		
2009	998,500	8,719	115	4.39%	4.39%	0	0				187,361,625	361,451	518	6.11%	6.11%
2010	887,435	7,561	117	2.49%	6.99%	0	0				199,397,560	361,330	552	6.46%	12.96%
2011	890,540	7,592	117	-0.05%	6.93%	0	0				213,632,045	361,236	591	7.17%	21.06%
2012	891,780	7,592	117	0.14%	7.08%	0	0				240,776,715	361,224	667	12.71%	36.44%
2013	998,380	7,571	132	12.25%	20.20%	0	0				271,036,575	360,430	752	12.82%	53.93%
2014	1,672,915	7,571	221	67.56%	101.42%	0	0				366,123,290	360,427	1,016	35.08%	107.93%
2015	3,597,740	7,571	475	115.06%	333.16%	0	0				456,444,240	360,317	1,267	24.71%	159.31%
2016	3,975,915	7,572	525	10.51%	378.68%	0	0				488,466,845	360,324	1,356	7.01%	177.50%
2017	586,645	1,320	444	-15.35%	305.18%	0	0				491,756,500	360,322	1,365	0.67%	179.37%
2018	583,205	1,320	442	-0.59%	302.80%	0	0				491,632,035	360,322	1,364	-0.03%	179.30%

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WHEELER

Rate Annual %chg Average Value/Acre: **10.82%**

(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
Agland 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
818	WHEELER	23,784,392	595,347	112,953	14,685,219	3,138,890	0	766,630	491,630,165	15,410,585	24,055,795	0	574,179,976
cnty sectorvalue % of total value:		4.14%	0.10%	0.02%	2.56%	0.55%		0.13%	85.62%	2.68%	4.19%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	318,385	0	0	2,322,704	480,900	0	0	0	0	0	0	3,121,989
14.30%	%sector of county sector	1.34%			15.82%	15.32%							0.54%
	%sector of municipality	10.20%			74.40%	15.40%							100.00%
92	ERICSON	220,999	65,505	3,501	2,127,530	772,915	0	0	5,280	14,225	1,000	0	3,210,955
11.25%	%sector of county sector	0.93%	11.00%	3.10%	14.49%	24.62%			0.00%	0.09%	0.00%		0.56%
	%sector of municipality	6.88%	2.04%	0.11%	66.26%	24.07%			0.16%	0.44%	0.03%		100.00%
209 Total Municipalities		539,384	65,505	3,501	4,450,234	1,253,815	0	0	5,280	14,225	1,000	0	6,332,944
25.55% %all municip.sectors of cnty		2.27%	11.00%	3.10%	30.30%	39.94%			0.00%	0.09%	0.00%		1.10%

92 WHEELER

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 : 1,931	Value : 551,387,660	Growth 1,909,410	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	37	149,390	0	0	70	1,383,070	107	1,532,460	
02. Res Improve Land	149	600,040	0	0	145	4,121,445	294	4,721,485	
03. Res Improvements	151	4,161,955	0	0	150	4,828,935	301	8,990,890	
04. Res Total	188	4,911,385	0	0	220	10,333,450	408	15,244,835	325,455
% of Res Total	46.08	32.22	0.00	0.00	53.92	67.78	21.13	2.76	17.04
05. Com UnImp Land	6	6,310	0	0	4	18,080	10	24,390	
06. Com Improve Land	32	103,970	0	0	5	357,185	37	461,155	
07. Com Improvements	32	1,252,890	0	0	5	1,511,565	37	2,764,455	
08. Com Total	38	1,363,170	0	0	9	1,886,830	47	3,250,000	0
% of Com Total	80.85	41.94	0.00	0.00	19.15	58.06	2.43	0.59	0.00
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	9	419,635	9	419,635	
14. Rec Improve Land	0	0	0	0	1	197,630	1	197,630	
15. Rec Improvements	0	0	0	0	1	33,625	1	33,625	
16. Rec Total	0	0	0	0	10	650,890	10	650,890	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.52	0.12	0.00
Res & Rec Total	188	4,911,385	0	0	230	10,984,340	418	15,895,725	325,455
% of Res & Rec Total	44.98	30.90	0.00	0.00	55.02	69.10	21.65	2.88	17.04
Com & Ind Total	38	1,363,170	0	0	9	1,886,830	47	3,250,000	0
% of Com & Ind Total	80.85	41.94	0.00	0.00	19.15	58.06	2.43	0.59	0.00

17. Taxable Total	226	6,274,555	0	0	239	12,871,170	465	19,145,725	325,455
% of Taxable Total	48.60	32.77	0.00	0.00	51.40	67.23	24.08	3.47	17.04

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	32	0	54	86

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,071	371,436,230	1,071	371,436,230
28. Ag-Improved Land	0	0	0	0	379	123,954,550	379	123,954,550
29. Ag Improvements	0	0	0	0	395	36,851,155	395	36,851,155

30. Ag Total				1,466	532,241,935
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	41	40.52	202,600	41	40.52	202,600	
32. HomeSite Improv Land	220	237.70	1,188,515	220	237.70	1,188,515	
33. HomeSite Improvements	242	0.00	14,161,750	242	0.00	14,161,750	443,030
34. HomeSite Total				283	278.22	15,552,865	
35. FarmSite UnImp Land	66	409.61	409,605	66	409.61	409,605	
36. FarmSite Improv Land	298	2,285.42	2,285,400	298	2,285.42	2,285,400	
37. FarmSite Improvements	349	0.00	22,689,405	349	0.00	22,689,405	1,140,925
38. FarmSite Total				415	2,695.03	25,384,410	
39. Road & Ditches	647	1,908.23	0	647	1,908.23	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				698	4,881.48	40,937,275	1,583,955

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	1,365.45	2.12%	5,134,105	2.44%	3,760.01
46. 1A	131.55	0.20%	484,105	0.23%	3,680.01
47. 2A1	560.18	0.87%	1,999,845	0.95%	3,570.00
48. 2A	1,146.40	1.78%	3,989,470	1.89%	3,480.00
49. 3A1	3,964.11	6.14%	13,438,365	6.38%	3,390.01
50. 3A	19,774.11	30.64%	65,452,240	31.07%	3,310.00
51. 4A1	22,341.96	34.62%	72,276,475	34.31%	3,235.01
52. 4A	15,244.95	23.63%	47,869,105	22.73%	3,140.00
53. Total	64,528.71	100.00%	210,643,710	100.00%	3,264.34
Dry					
54. 1D1	160.05	2.96%	285,695	3.90%	1,785.04
55. 1D	134.00	2.48%	227,125	3.10%	1,694.96
56. 2D1	257.89	4.78%	397,155	5.42%	1,540.02
57. 2D	410.67	7.60%	603,680	8.23%	1,469.99
58. 3D1	772.70	14.31%	1,089,520	14.86%	1,410.02
59. 3D	1,477.62	27.36%	1,994,800	27.20%	1,350.01
60. 4D1	1,526.51	28.27%	1,938,670	26.44%	1,270.00
61. 4D	661.21	12.24%	796,755	10.86%	1,205.00
62. Total	5,400.65	100.00%	7,333,400	100.00%	1,357.87
Grass					
63. 1G1	306.30	0.11%	421,255	0.15%	1,375.30
64. 1G	68.85	0.02%	89,165	0.03%	1,295.06
65. 2G1	303.60	0.11%	370,385	0.14%	1,219.98
66. 2G	1,871.98	0.65%	2,152,775	0.79%	1,150.00
67. 3G1	4,128.49	1.43%	4,514,590	1.66%	1,093.52
68. 3G	46,791.73	16.20%	47,525,300	17.42%	1,015.68
69. 4G1	84,903.76	29.40%	84,173,285	30.86%	991.40
70. 4G	150,413.75	52.08%	133,509,795	48.95%	887.62
71. Total	288,788.46	100.00%	272,756,550	100.00%	944.49
Irrigated Total					
	64,528.71	17.92%	210,643,710	42.87%	3,264.34
Dry Total					
	5,400.65	1.50%	7,333,400	1.49%	1,357.87
Grass Total					
	288,788.46	80.22%	272,756,550	55.52%	944.49
72. Waste	1,291.14	0.36%	571,000	0.12%	442.24
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	360,008.96	100.00%	491,304,660	100.00%	1,364.70

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	64,528.71	210,643,710	64,528.71	210,643,710
77. Dry Land	0.00	0	0.00	0	5,400.65	7,333,400	5,400.65	7,333,400
78. Grass	0.00	0	0.00	0	288,788.46	272,756,550	288,788.46	272,756,550
79. Waste	0.00	0	0.00	0	1,291.14	571,000	1,291.14	571,000
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	360,008.96	491,304,660	360,008.96	491,304,660

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	64,528.71	17.92%	210,643,710	42.87%	3,264.34
Dry Land	5,400.65	1.50%	7,333,400	1.49%	1,357.87
Grass	288,788.46	80.22%	272,756,550	55.52%	944.49
Waste	1,291.14	0.36%	571,000	0.12%	442.24
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	360,008.96	100.00%	491,304,660	100.00%	1,364.70

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bartlett / Ericson	43	149,240	148	594,365	150	4,161,755	193	4,905,360	248,635
83.2 Lake	70	1,383,070	142	4,094,005	142	4,460,210	212	9,937,285	76,820
83.3 Rural	3	419,785	5	230,745	10	402,550	13	1,053,080	0
84 Residential Total	116	1,952,095	295	4,919,115	302	9,024,515	418	15,895,725	325,455

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bartlett / Ericson	6	6,310	32	103,970	32	1,252,890	38	1,363,170	0
85.2	Rural	4	18,080	5	357,185	5	1,511,565	9	1,886,830	0
86	Commercial Total	10	24,390	37	461,155	37	2,764,455	47	3,250,000	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	306.30	0.11%	421,255	0.16%	1,375.30
88. 1G	68.85	0.02%	89,165	0.03%	1,295.06
89. 2G1	303.60	0.11%	370,385	0.14%	1,219.98
90. 2G	1,871.98	0.67%	2,152,775	0.82%	1,150.00
91. 3G1	3,958.09	1.41%	4,235,130	1.62%	1,069.99
92. 3G	45,416.51	16.17%	45,393,710	17.38%	999.50
93. 4G1	81,326.98	28.95%	78,861,770	30.19%	969.69
94. 4G	147,678.60	52.57%	129,680,585	49.65%	878.13
95. Total	280,930.91	100.00%	261,204,775	100.00%	929.78
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	170.40	2.17%	279,460	2.42%	1,640.02
101. 3C	1,375.22	17.50%	2,131,590	18.45%	1,550.00
102. 4C1	3,576.78	45.52%	5,311,515	45.98%	1,485.00
103. 4C	2,735.15	34.81%	3,829,210	33.15%	1,400.00
104. Total	7,857.55	100.00%	11,551,775	100.00%	1,470.15
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
Grass Total					
Grass Total	280,930.91	97.28%	261,204,775	95.76%	929.78
CRP Total					
CRP Total	7,857.55	2.72%	11,551,775	4.24%	1,470.15
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	288,788.46	100.00%	272,756,550	100.00%	944.49

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

92 Wheeler

	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	14,685,219	15,244,835	559,616	3.81%	325,455	1.59%
02. Recreational	766,630	650,890	-115,740	-15.10%	0	-15.10%
03. Ag-Homesite Land, Ag-Res Dwelling	15,410,585	15,552,865	142,280	0.92%	443,030	-1.95%
04. Total Residential (sum lines 1-3)	30,862,434	31,448,590	586,156	1.90%	768,485	-0.59%
05. Commercial	3,138,890	3,250,000	111,110	3.54%	0	3.54%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	3,138,890	3,250,000	111,110	3.54%	0	3.54%
08. Ag-Farmsite Land, Outbuildings	24,055,795	25,384,410	1,328,615	5.52%	1,140,925	0.78%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	24,055,795	25,384,410	1,328,615	5.52%	1,140,925	0.78%
12. Irrigated	210,567,395	210,643,710	76,315	0.04%		
13. Dryland	7,414,925	7,333,400	-81,525	-1.10%		
14. Grassland	273,064,860	272,756,550	-308,310	-0.11%		
15. Wasteland	582,985	571,000	-11,985	-2.06%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	491,630,165	491,304,660	-325,505	-0.07%		
18. Total Value of all Real Property (Locally Assessed)	549,687,284	551,387,660	1,700,376	0.31%	1,909,410	-0.04%

2019 Assessment Survey for Wheeler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$10,000
7.	Adopted budget, or granted budget if different from above:
	\$10,000
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$35,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,700
12.	Other miscellaneous funds:
	\$4,200
13.	Amount of last year's assessor's budget not used:
	\$8,449.95

B. Computer, Automation Information and GIS

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

D. Contracted Services

1.	Appraisal Services:
	No applicable
2.	GIS Services:
	Not applicable
3.	Other services:
	Not applicable

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, listing services
2.	If so, is the appraisal or listing service performed under contract?
	Lister is paid a set amount
3.	What appraisal certifications or qualifications does the County require?
	Must be a certified appraiser and be able to obtain a bond
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?
	No, assessor does.

2019 Residential Assessment Survey for Wheeler County

1.	Valuation data collection done by:										
	County assessor and staff										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>	2	Rural - all residential parcels not within the villages	3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins	Ag	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>										
2	Rural - all residential parcels not within the villages										
3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins										
Ag	Agricultural homes and outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	Cost approach for improvements; sales approach for vacant lots are used to estimate the market value of residential properties.										
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?										
	Depreciation tables are developed based on local market information.										
5.	Are individual depreciation tables developed for each valuation group?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	A sales study is used to determine residential lot values as well as looking at the land to building ratios.										
7.	How are rural residential site values developed?										
	This was based on the cost of a well, septic and electric at the time.										
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										

All lots are treated the same; no applications to combine lots have been received.

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>
1	2018	2018	2018	2018
2	2012	2012	2012	2014-2015
3	2015	2012	2015	2015
Ag	2012	2012	2012	2014-2015

2019 Commercial Assessment Survey for Wheeler County

1.	Valuation data collection done by:			
	Appraiser and staff			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	<p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade including a convenience store/gas station, two cafes, bank, car repair, and post office.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn, post office, bank, and two bars.</p> <p>Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based.</p>		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.			
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?			
	Depreciation tables are developed based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes			
6.	Describe the methodology used to determine the commercial lot values.			
	A sales study is used to determine commercial lot values.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2018	2018
	The depreciation, costing, lot valuation and inspection for the rural commercial properties is still 2012.			

2019 Agricultural Assessment Survey for Wheeler County

1.	Valuation data collection done by:							
	County assessor and 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;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2016	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	No geographic or economic differences have been determined	2016						
3.	Describe the process used to determine and monitor market areas.							
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The only intensive use identified is feedlots. These are valued at \$1,000/acre based on a study at that time.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The assessed value for the parcels enrolled in WRP is based on sales from the area.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many special valuation applications are on file?							
	None							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							
	N/A							
8d.	Where is the influenced area located within the county?							

	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2018
THREE YEAR ASSESSMENT PLAN
FOR
WHEELER COUNTY**

**Assessment Years 2019, 2020 and 2021
GENERAL DESCRIPTION OF COUNTY**

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land:
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Wheeler County:

Per the 2018 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	686	35.67%	5.22%
Commercial	46	2.39%	.571%
Recreational	10	.52%	less than .01%
Agricultural	1181	64.42 %	94.20%

Agricultural land – 360,321.98. Total Taxable Acres

97.74% of County is agricultural and of that 80.21% consists primarily of grassland.

New Property: For assessment year 2018, an estimated 10 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2018 Reports & Opinions, Abstract and Assessor Survey.

CURRENT RESOURCES:

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education

classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 2017-18 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is updating data to the program as the 6 year reviews are completed.

- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** –, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

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

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

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

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

- D. Software – MIPS County Solution, Data entry and reports. Been adding sketches and information as 6 year review is being done.
- E. Web based –Fall of 2017 we went on with GIS. At this time we are working with GIS Workshop trying to get the many mistakes corrected on their site, such as parcels incorrectly labeled or sketched.

PROCEDURE MANUAL

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

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

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

There are no Industrial or Special Value classes in Wheeler County, year 2018.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	41.82	95.26
Commercial	100.0%	39.00	83.37
Recreational	Not enough Sales to Determine		
Agricultural	75.00%	21.19%	109.30

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2018 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2019.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The Assessor plans to review both villages this fall/winter for our 6 year review to be implemented for 2019 assessment year.

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

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

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

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. To split the cost of the 6 year review we will begin reviewing the north 2 townships of rural improvements for our rural improvements to be implemented in 2021 assessment year.

Assessment Actions Planned for Assessment Year 2020.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. We will have completed our village 6 year review for 2019 implementation.

Commercial: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The urban commercial will have the 6 year review done for 2019 assessment year and will have the rural done in 2020.

Recreational residential(Lake Ericson): Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year review was done in 2016.

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. We will complete the southern 2 townships of rural improvements for our 6 year review and implement them in 2021.

Assessment Actions Planned for Assessment Year 2021.

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

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

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

studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Fall of 2021 we will review the Lake parcels as part of our 6 year review for the 2022 assessment year.

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. The 6 year review will have been completed and implemented for the 2021 assessment year.

Functions preformed by the assessor's office:

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

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

PERSONAL PROPERTY:

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

Schedules 275 Values \$ 22,680,751.

Permissive Exemptions:

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

HOMESTEAD EXEMPTION:

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

Filings 25 Value Exempted \$ 656,225.

OTHER ASSESSOR FUNCTIONS, BUT NOT LIMITED TO:

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

CONCLUSION

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

classification we will undertake a general professional revaluation study for that classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.
Cara Snider
Wheeler County Assessor

Date June 13th, 2018