

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DEUEL COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Deuel County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Deuel County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Michele Bartlett, Deuel County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

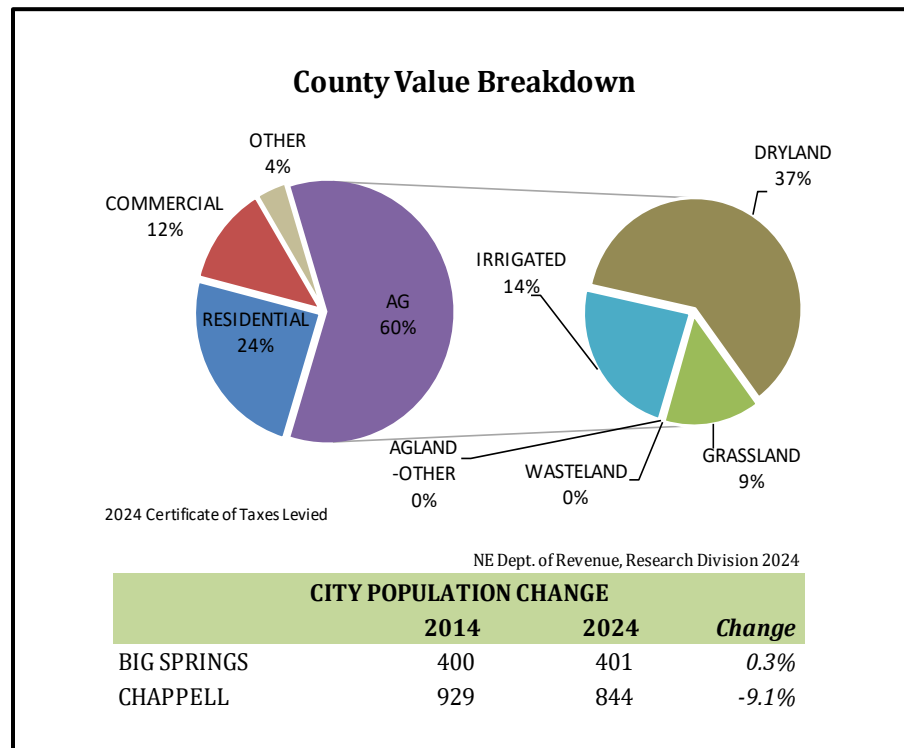
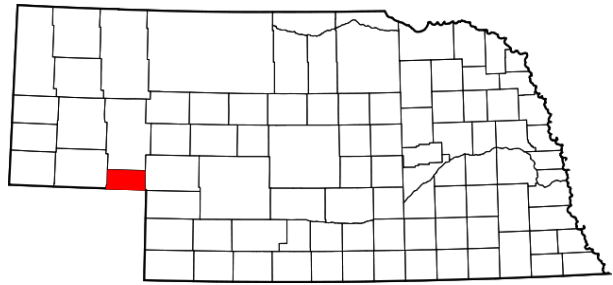
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 440 square miles, Deuel County has 1,871 residents, per the Census Bureau Quick Facts for 2023, a 2% population increase from the 2020 U.S. Census. Reports indicate that 83% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$90,561 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Deuel County are located in and around Big Springs and Chappell. According to the latest information available from the U.S. Census Bureau, there are 54 employer establishments with total employment of 271, a decrease of 3% from 2019.

Agricultural land accounts for the overwhelming majority of the valuation base. Dryland makes up a majority of the land in the county. Deuel is included in the South Platte Natural Resources District (NRD).

When compared against the top crops of the other counties in Nebraska, Deuel County ranks fourth in both wheat for grain and all wheat for grain. In top livestock inventory items, Deuel County ranks second in poultry chickens (USDA AgCensus).

## 2025 Residential Correlation for Deuel County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Review of the Deuel County Assessor's sales verification and qualification process indicates that all arm's-length sales were available for measurement purposes. Residential sale usability is comparable to the statewide average.

Three valuation groups are utilized to delineate the residential market in Deuel County. The county seat, Chappell constitutes Valuation Group 10. Valuation Group 20 is comprised of the Village of Big Springs, and Valuation Group 80 consists of rural residential property.

The county assessor is in compliance with the statutorily required six-year inspection and review cycle. Review is accomplished by aerial photography and supplemented by on-site inspection when any data is in question.

2025 Residential Assessment Details for Deuel County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chappell	2022	2022	2024*	2020	Raised Chappell improvements 5%
20	Big Springs	2022	2022	2024*	2023	
80	Rural	2022	2022	2024*	2022	
Additional comments:						
* = assessment action for current year						

### *Description of Analysis*

Review of the residential statistical profile indicates 35 qualified sales. All three overall measures of central tendency are within the acceptable range. The qualitative statistics are both above their acceptable parameters and are affected by the two extreme outliers. Their hypothetical removal would keep all three measures of central tendency within acceptable range and lower the COD to 25% and the PRD to 106%. Further review of the PRD by Sale Price Range would not suggest assessment regressivity.

Examination of the data by valuation group, shows all three groups with at least two of the three measures of central tendency within range. Valuation Groups 20 and 80 have all three measures of central tendency within range, and respective COD's that support the median. Valuation Group 10's qualitative statistics are above the respective parameters. This group also contains the two

## 2025 Residential Correlation for Deuel County

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extreme outliers. The hypothetical removal of these would leave the median and mean within range but would lower the COD to 31% and the PRD to 106%. A substat of Valuation Group 10 (without the removal of the two extreme outliers) is available in the appendix of this report.

Comparison of the final statistics with the preliminary statistics indicates a 3% change to the sample, whereas comparison of the value change in the 2025 County Abstract of Assessment, Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL), reflects a 4% change to the residential base, indicating that the assessment actions affected both the sample and the base uniformly.

### *Equalization and Quality of Assessment*

Analysis of both the assessment practices of the county assessor in conjunction with the statistical review indicates that the quality of assessment of the residential property class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP					
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD
10	17	92.83	99.26	88.92	38.71
20	10	99.14	98.42	93.82	19.83
80	8	92.99	99.96	95.09	18.89
____ALL____	35	92.86	99.18	91.97	29.16

### *Level of Value*

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

## 2025 Commercial Correlation for Deuel County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Examination of the county assessor's sales verification and qualification process for the commercial property class indicates that all arm's-length commercial sales were available for measurement. The commercial sale usability rate is slightly above that of the statewide average

Three valuation groups are utilized to define the market characteristics of the commercial property class and are based on geographic location. Chappell, the county seat and the largest town in the county is defined as Valuation Group 10. Big Springs located on the eastern edge of the county is Valuation Group 20. The remaining rural portions of the county comprise Valuation Group 80.

The county assessor is in compliance with the statutorily required six-year inspection and review cycle. The review work is accomplished by aerial photography and supplemented by on-site inspection when any data is in question.

2025 Commercial Assessment Details for Deuel County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chappell	2022	2022	2024*	2021	
20	Big Springs	2022	2022	2024*	2021	
80	Rural	2022	2022	2024*	2021	
Additional comments:						
* = assessment action for current year						

### *Description of Analysis*

Analysis of the commercial statistical profile shows 10 qualified sales that occurred during the three-year timeframe of the study period. The overall median and mean measures of central tendency are within acceptable range. The weighted mean is below the minimum parameter of acceptable range and is affected by the lowest extreme outliers. Its removal would leave the median within range, elevate the mean and move the weighted mean to 93%.

Review by valuation group reveals that both Valuation Group 10 and Valuation Group 20 have medians within acceptable range, but no valuation group exhibits adequate sales. Therefore, only the overall statistical measures will be used to estimate a level of value.

## 2025 Commercial Correlation for Deuel County

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The sample is generally representative of the commercial population with the note that Valuation Group 10, Chappell is slightly over-represented in the sample compared to the commercial population. Chappell is the county seat and has more commercial parcels than the other two groups.

Analysis of the preliminary to final assessed values indicates an overall 7% change to the sample, and in particular a 29% change to the Valuation Group 20. Further review indicates that pickup work conducted affected one sold parcel with an increase to the improvement by 79%, it is also the highest extreme outlier in the sample. Contrasted to the 2025 County Abstract of Assessment, Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates a 4% change to the commercial base. This indicates that with a small sample of 10 sales, a dramatic change to one sale has a greater effect on the sample compared to the base, and therefore not a reliable representative of the commercial property class.

### *Equalization and Quality of Assessment*

Review of both the assessment practices of the county assessor coupled with the statistical review indicates that the quality of assessment of the commercial property class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	6	98.78	92.08	78.35	28.29	117.52
20	3	93.42	114.31	112.51	42.94	101.60
80	1	92.30	92.30	92.30	00.00	100.00
____ALL____	10	92.86	98.77	87.57	31.13	112.79

### *Level of Value*

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

## 2025 Agricultural Correlation for Deuel County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Scrutiny of the county assessor's sales verification and qualification process indicates that sale usability for the agricultural class is higher than the statewide average. Further review of the disqualified sales does not indicate sales bias. Therefore, all arm's-length agricultural transactions were available for measurement purposes.

The Deuel County Assessor has determined that there is only one market area since sales have not indicated any difference throughout the county.

Land use is updated using aerial imagery. Improvements on agricultural land are reviewed by aerial photography and on-site inspection when additional data is required. Intensive use parcels were identified and feedlot acres are valued at \$3,000 per acre.

2025 Agricultural Assessment Details for Deuel County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2024*	2022	
AB DW	Agricultural dwellings	2022	2022	2024*	2022	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
	There is only one market area for agricultural land in the county.	2019	Raised three land classes
<u>Additional comments:</u> Irrigated land received an average 23% increase; dryland was increased an average of 7%; grass was increased by 12%.			

### *Description of Analysis*

Analysis of the agricultural statistical profile reveals 45 qualified sales. Both the overall median and mean measures of central tendency are within range. The weighted mean is lower than the other two measures of central tendency and is affected by the sales in the sale price range of \$1,000,000+. Removal of these two sales would leave the median within range and raise the

## 2025 Agricultural Correlation for Deuel County

weighted mean to 71%. The overall COD provides support to the median measure of central tendency.

Examination of the agricultural sales by 80% Majority Land Use reveals 3 irrigated sales that are low, 30 dryland sales that have two of the three measures of central tendency within range, and seven grassland sales where only the mean is within acceptable range. A substat of both irrigated and grass by 80% MLU is in the appendix of this document.

Referring to the Deuel County 2025 Average Acre Value Comparison chart show that Deuel County irrigated land is higher than its Panhandle neighbors (Cheyenne and Garden counties) but is lower than its West Central neighboring counties (Keith and Perkins). Dryland constitutes 64% of all agricultural land in Deuel County, and only Cheyenne County has a similar percentage of dryland acres in Market Area 3. Grass values are more comparable to the Panhandle counties than to the West Central, but lower than Garden (that consists of 84% grass), higher than Cheyenne Market Area 1, but lower than Cheyenne Market Area 3. Therefore, land values in Deuel County are equalized with its Panhandle neighbors.

Analysis of the assessed value change to agricultural land from the preliminary to final statistics indicate a 10% change to the sample. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions taken to address the agricultural land class.

### ***Equalization and Quality of Assessment***

Consideration of the agricultural statistical profile, coupled with the county assessor's assessment practices indicate that the assessment of agricultural land is equitable and uniform. Both agricultural and rural residential homesites are valued the same. Therefore, it is determined that the agricultural class in Deuel County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	3	41.14	40.70	39.57	05.79	102.86
1	3	41.14	40.70	39.57	05.79	102.86
____ Dry ____						
County	30	75.40	76.66	73.32	18.58	104.56
1	30	75.40	76.66	73.32	18.58	104.56
____ Grass ____						
County	7	67.54	70.74	60.37	27.01	117.18
1	7	67.54	70.74	60.37	27.01	117.18
____ ALL ____	45	72.44	74.25	66.57	23.26	111.54

## **2025 Agricultural Correlation for Deuel County**

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### ***Level of Value***

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



## 2025 Opinions of the Property Tax Administrator for Deuel County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2025 Commission Summary for Deuel County

### Residential Real Property - Current

Number of Sales	35	Median	92.86
Total Sales Price	\$5,378,900	Mean	99.18
Total Adj. Sales Price	\$5,378,900	Wgt. Mean	91.97
Total Assessed Value	\$4,947,160	Average Assessed Value of the Base	\$74,736
Avg. Adj. Sales Price	\$153,683	Avg. Assessed Value	\$141,347

### Confidence Interval - Current

95% Median C.I	89.91 to 105.41
95% Wgt. Mean C.I	85.70 to 98.25
95% Mean C.I	86.01 to 112.35
% of Value of the Class of all Real Property Value in the County	17.70
% of Records Sold in the Study Period	3.68
% of Value Sold in the Study Period	6.96

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	37	96	95.59
2023	51	93	92.78
2022	76	96	96.07
2021	80	97	96.96

## 2025 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	10	Median	92.86
Total Sales Price	\$1,507,805	Mean	98.77
Total Adj. Sales Price	\$1,507,805	Wgt. Mean	87.57
Total Assessed Value	\$1,320,325	Average Assessed Value of the Base	\$264,546
Avg. Adj. Sales Price	\$150,781	Avg. Assessed Value	\$132,033

### Confidence Interval - Current

95% Median C.I	58.54 to 127.52
95% Wgt. Mean C.I	57.79 to 117.34
95% Mean C.I	69.91 to 127.63
% of Value of the Class of all Real Property Value in the County	12.19
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	2.70

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	12	100	98.99
2023	14	100	95.71
2022	11	100	98.80
2021	11	100	97.80

**25 Deuel**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 35	MEDIAN : 93	COV : 40.09	95% Median C.I. : 89.91 to 105.41
Total Sales Price : 5,378,900	WGT. MEAN : 92	STD : 39.76	95% Wgt. Mean C.I. : 85.70 to 98.25
Total Adj. Sales Price : 5,378,900	MEAN : 99	Avg. Abs. Dev : 27.08	95% Mean C.I. : 86.01 to 112.35
Total Assessed Value : 4,947,160			
Avg. Adj. Sales Price : 153,683	COD : 29.16	MAX Sales Ratio : 209.56	
Avg. Assessed Value : 141,347	PRD : 107.84	MIN Sales Ratio : 31.53	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	6	91.96	117.15	87.19	52.28	134.36	31.53	209.56	31.53 to 209.56	123,500	107,676
01-JAN-23 To 31-MAR-23	5	110.06	120.38	107.87	15.26	111.60	94.89	169.93	N/A	111,500	120,279
01-APR-23 To 30-JUN-23	5	102.70	96.70	94.50	07.72	102.33	80.43	105.41	N/A	339,800	321,101
01-JUL-23 To 30-SEP-23	4	90.60	89.48	92.17	11.73	97.08	73.84	102.87	N/A	171,175	157,770
01-OCT-23 To 31-DEC-23	2	119.68	119.68	112.72	22.41	106.17	92.86	146.49	N/A	67,500	76,088
01-JAN-24 To 31-MAR-24	1	37.17	37.17	37.17	00.00	100.00	37.17	37.17	N/A	75,500	28,060
01-APR-24 To 30-JUN-24	6	90.67	92.61	92.98	34.61	99.60	41.00	157.02	41.00 to 157.02	145,333	135,134
01-JUL-24 To 30-SEP-24	6	84.84	82.16	76.86	24.10	106.90	48.08	109.25	48.08 to 109.25	102,367	78,681
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	20	100.02	107.31	94.62	25.25	113.41	31.53	209.56	90.13 to 109.04	184,110	174,202
01-OCT-23 To 30-SEP-24	15	90.26	88.34	86.23	31.29	102.45	37.17	157.02	52.43 to 109.25	113,113	97,542
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	16	102.79	105.17	97.20	15.23	108.20	73.84	169.93	90.13 to 110.06	192,263	186,885
<u>ALL</u>	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	17	92.83	99.26	88.92	38.71	111.63	31.53	209.56	52.43 to 118.00	150,041	133,420
20	10	99.14	98.42	93.82	19.83	104.90	41.00	157.02	79.76 to 110.06	82,150	77,076
80	8	92.99	99.96	95.09	18.89	105.12	57.28	146.49	57.28 to 146.49	250,838	238,533
<u>ALL</u>	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347
06											
07											
<u>ALL</u>	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347

**25 Deuel**  
**RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 35	MEDIAN : 93	COV : 40.09	95% Median C.I. : 89.91 to 105.41
Total Sales Price : 5,378,900	WGT. MEAN : 92	STD : 39.76	95% Wgt. Mean C.I. : 85.70 to 98.25
Total Adj. Sales Price : 5,378,900	MEAN : 99	Avg. Abs. Dev : 27.08	95% Mean C.I. : 86.01 to 112.35
Total Assessed Value : 4,947,160			
Avg. Adj. Sales Price : 153,683	COD : 29.16	MAX Sales Ratio : 209.56	
Avg. Assessed Value : 141,347	PRD : 107.84	MIN Sales Ratio : 31.53	

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	169.93	169.93	169.93	00.00	100.00	169.93	169.93	N/A	14,000	23,790
Less Than 30,000	3	193.30	190.93	192.56	06.83	99.15	169.93	209.56	N/A	15,667	30,168
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347
Greater Than 14,999	34	92.85	97.10	91.77	27.58	105.81	31.53	209.56	84.60 to 105.41	157,791	144,805
Greater Than 29,999	32	91.96	90.58	91.09	22.22	99.44	31.53	157.02	83.85 to 104.82	166,622	151,770
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	169.93	169.93	169.93	00.00	100.00	169.93	169.93	N/A	14,000	23,790
15,000 TO 29,999	2	201.43	201.43	202.17	04.04	99.63	193.30	209.56	N/A	16,500	33,358
30,000 TO 59,999	7	110.06	111.31	109.58	22.58	101.58	41.00	157.02	41.00 to 157.02	42,314	46,369
60,000 TO 99,999	7	73.84	71.08	70.31	36.78	101.10	31.53	108.66	31.53 to 108.66	80,643	56,704
100,000 TO 149,999	3	79.76	75.69	76.66	17.74	98.73	52.43	94.89	N/A	118,333	90,717
150,000 TO 249,999	8	90.09	89.21	89.22	11.43	99.99	57.28	123.89	57.28 to 123.89	193,338	172,501
250,000 TO 499,999	6	102.79	98.49	98.60	06.90	99.89	80.43	109.04	80.43 to 109.04	328,750	324,153
500,000 TO 999,999	1	90.13	90.13	90.13	00.00	100.00	90.13	90.13	N/A	597,000	538,065
1,000,000 +											
<u>ALL</u>	35	92.86	99.18	91.97	29.16	107.84	31.53	209.56	89.91 to 105.41	153,683	141,347

## RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	93	COV :	51.14	95% Median C.I. :	52.43 to 118.00
Total Sales Price :	2,550,700	Wgt. Mean :	89	STD :	50.76	95% Wgt. Mean C.I. :	77.66 to 100.19
Total Adj. Sales Price :	2,550,700	Mean :	99	Avg. Abs. Dev :	35.93	95% Mean C.I. :	73.16 to 125.36
Total Assessed Value :	2,268,140						
Avg. Adj. Sales Price :	150,041	COD :	38.71	MAX Sales Ratio :	209.56		
Avg. Assessed Value :	133,420	PRD :	111.63	MIN Sales Ratio :	31.53		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	5	92.83	122.36	85.93	61.78	142.39	31.53	209.56	N/A	112,200	96,417
01/01/2023 To 03/31/2023	3	118.00	132.32	112.27	17.20	117.86	109.04	169.93	N/A	124,833	140,153
04/01/2023 To 06/30/2023	2	91.57	91.57	91.61	12.17	99.96	80.43	102.70	N/A	333,500	305,530
07/01/2023 To 09/30/2023	4	90.60	89.48	92.17	11.73	97.08	73.84	102.87	N/A	171,175	157,770
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	37.17	37.17	37.17		100.00	37.17	37.17	N/A	75,500	28,060
04/01/2024 To 06/30/2024	1	52.43	52.43	52.43		100.00	52.43	52.43	N/A	115,000	60,295
07/01/2024 To 09/30/2024	1	48.08	48.08	48.08		100.00	48.08	48.08	N/A	73,000	35,100
____Study Yrs____											
10/01/2022 To 09/30/2023	14	100.02	110.70	93.77	32.92	118.05	31.53	209.56	80.43 to 169.93	163,371	153,192
10/01/2023 To 09/30/2024	3	48.08	45.89	46.85	10.59	97.95	37.17	52.43	N/A	87,833	41,152
____Calendar Yrs____											
01/01/2023 To 12/31/2023	9	102.70	104.22	96.32	17.78	108.20	73.84	169.93	80.43 to 118.00	191,800	184,733

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	17	92.83	99.26	88.92	38.71	111.63	31.53	209.56	52.43 to 118.00	150,041	133,420

## RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	93	COV :	51.14	95% Median C.I. :	52.43 to 118.00
Total Sales Price :	2,550,700	Wgt. Mean :	89	STD :	50.76	95% Wgt. Mean C.I. :	77.66 to 100.19
Total Adj. Sales Price :	2,550,700	Mean :	99	Avg. Abs. Dev :	35.93	95% Mean C.I. :	73.16 to 125.36
Total Assessed Value :	2,268,140						
Avg. Adj. Sales Price :	150,041	COD :	38.71	MAX Sales Ratio :	209.56		
Avg. Assessed Value :	133,420	PRD :	111.63	MIN Sales Ratio :	31.53		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	17	92.83	99.26	88.92	38.71	111.63	31.53	209.56	52.43 to 118.00	150,041	133,420
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	169.93	169.93	169.93		100.00	169.93	169.93	N/A	14,000	23,790
Less Than 30,000	3	193.30	190.93	192.56	06.83	99.15	169.93	209.56	N/A	15,667	30,168
__Ranges Excl. Low \$__											
Greater Than 4,999	17	92.83	99.26	88.92	38.71	111.63	31.53	209.56	52.43 to 118.00	150,041	133,420
Greater Than 15,000	16	88.72	94.85	88.48	37.60	107.20	31.53	209.56	52.43 to 109.04	158,544	140,272
Greater Than 30,000	14	84.23	79.62	86.98	25.44	91.54	31.53	118.00	48.08 to 102.87	178,836	155,545
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	169.93	169.93	169.93		100.00	169.93	169.93	N/A	14,000	23,790
15,000 TO 29,999	2	201.43	201.43	202.17	04.04	99.63	193.30	209.56	N/A	16,500	33,358
30,000 TO 59,999	2	107.67	107.67	106.40	09.59	101.19	97.34	118.00	N/A	45,600	48,520
60,000 TO 99,999	4	42.63	47.66	48.82	31.22	97.62	31.53	73.84	N/A	83,875	40,950
100,000 TO 149,999	1	52.43	52.43	52.43		100.00	52.43	52.43	N/A	115,000	60,295
150,000 TO 249,999	3	84.60	87.09	86.72	03.53	100.43	83.85	92.83	N/A	219,833	190,642
250,000 TO 499,999	4	102.79	98.76	98.62	07.00	100.14	80.43	109.04	N/A	325,625	321,144
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Increase	0%

What IF

**25 Deuel**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 10  
 Total Sales Price : 1,507,805  
 Total Adj. Sales Price : 1,507,805  
 Total Assessed Value : 1,320,325  
 Avg. Adj. Sales Price : 150,781  
 Avg. Assessed Value : 132,033

MEDIAN : 93  
 WGT. MEAN : 88  
 MEAN : 99  
 COD : 31.13  
 PRD : 112.79

COV : 40.85  
 STD : 40.35  
 Avg. Abs. Dev : 28.91  
 MAX Sales Ratio : 184.92  
 MIN Sales Ratio : 46.50

95% Median C.I. : 58.54 to 127.52  
 95% Wgt. Mean C.I. : 57.79 to 117.34  
 95% Mean C.I. : 69.91 to 127.63

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	92.86	92.86	92.35	00.60	100.55	92.30	93.42	N/A	391,750	361,785
01-JAN-22 To 31-MAR-22	1	58.54	58.54	58.54	00.00	100.00	58.54	58.54	N/A	200,000	117,085
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	51,800	45,275
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	184.92	184.92	184.92	00.00	100.00	184.92	184.92	N/A	32,000	59,175
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	93.48	93.48	106.51	30.91	87.77	64.59	122.37	N/A	63,753	67,903
01-JAN-24 To 31-MAR-24	1	46.50	46.50	46.50	00.00	100.00	46.50	46.50	N/A	180,000	83,705
01-APR-24 To 30-JUN-24	1	110.16	110.16	110.16	00.00	100.00	110.16	110.16	N/A	80,000	88,125
01-JUL-24 To 30-SEP-24	1	127.52	127.52	127.52	00.00	100.00	127.52	127.52	N/A	53,000	67,585
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	4	89.85	82.92	85.57	11.07	96.90	58.54	93.42	N/A	258,825	221,483
01-OCT-22 To 30-SEP-23	1	184.92	184.92	184.92	00.00	100.00	184.92	184.92	N/A	32,000	59,175
01-OCT-23 To 30-SEP-24	5	110.16	94.23	85.18	25.20	110.62	46.50	127.52	N/A	88,101	75,044
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	2	72.97	72.97	64.48	19.78	113.17	58.54	87.40	N/A	125,900	81,180
01-JAN-23 To 31-DEC-23	3	122.37	123.96	122.24	32.78	101.41	64.59	184.92	N/A	53,168	64,993
<u>ALL</u>	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	6	98.78	92.08	78.35	28.29	117.52	46.50	127.52	46.50 to 127.52	109,551	85,829
20	3	93.42	114.31	112.51	42.94	101.60	64.59	184.92	N/A	33,500	37,692
80	1	92.30	92.30	92.30	00.00	100.00	92.30	92.30	N/A	750,000	692,275
<u>ALL</u>	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033

25 Deuel  
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)  
Qualified  
Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 10	MEDIAN : 93	COV : 40.85	95% Median C.I. : 58.54 to 127.52
Total Sales Price : 1,507,805	WGT. MEAN : 88	STD : 40.35	95% Wgt. Mean C.I. : 57.79 to 117.34
Total Adj. Sales Price : 1,507,805	MEAN : 99	Avg. Abs. Dev : 28.91	95% Mean C.I. : 69.91 to 127.63
Total Assessed Value : 1,320,325			
Avg. Adj. Sales Price : 150,781	COD : 31.13	MAX Sales Ratio : 184.92	
Avg. Assessed Value : 132,033	PRD : 112.79	MIN Sales Ratio : 46.50	

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PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033
04											
____ALL____	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
____Ranges Excl. Low \$____											
Greater Than 4,999	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033
Greater Than 14,999	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033
Greater Than 29,999	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	93.42	111.57	110.05	34.35	101.38	64.59	184.92	N/A	41,060	45,187
60,000 TO 99,999	2	116.27	116.27	116.71	05.26	99.62	110.16	122.37	N/A	86,253	100,663
100,000 TO 149,999											
150,000 TO 249,999	2	52.52	52.52	52.84	11.46	99.39	46.50	58.54	N/A	190,000	100,395
250,000 TO 499,999											
500,000 TO 999,999	1	92.30	92.30	92.30	00.00	100.00	92.30	92.30	N/A	750,000	692,275
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
____ALL____	10	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033

**25 Deuel**  
**COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

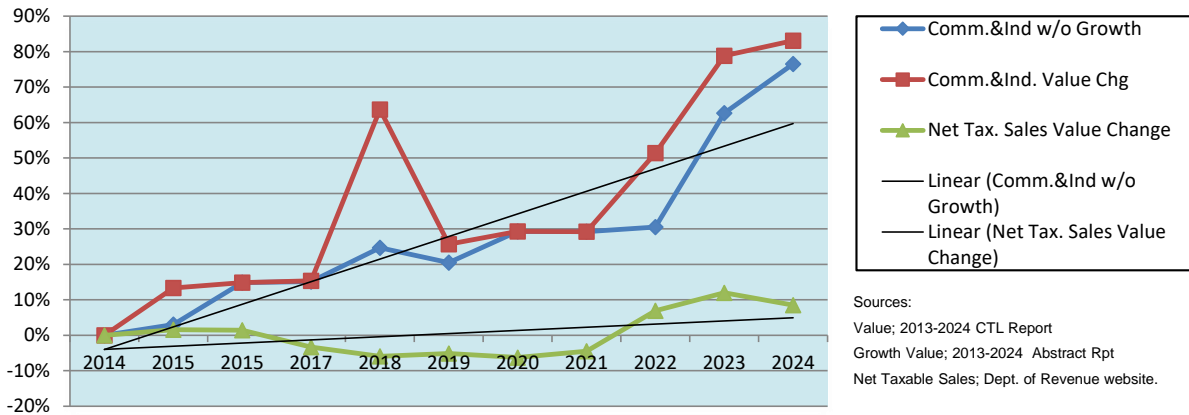
Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 10	MEDIAN : 93	COV : 40.85	95% Median C.I. : 58.54 to 127.52
Total Sales Price : 1,507,805	WGT. MEAN : 88	STD : 40.35	95% Wgt. Mean C.I. : 57.79 to 117.34
Total Adj. Sales Price : 1,507,805	MEAN : 99	Avg. Abs. Dev : 28.91	95% Mean C.I. : 69.91 to 127.63
Total Assessed Value : 1,320,325			
Avg. Adj. Sales Price : 150,781	COD : 31.13	MAX Sales Ratio : 184.92	
Avg. Assessed Value : 132,033	PRD : 112.79	MIN Sales Ratio : 46.50	<i>Printed:3/26/2025 12:19:16PM</i>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	116.27	116.27	116.71	05.26	99.62	110.16	122.37	N/A	86,253	100,663
350	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	51,800	45,275
353	1	93.42	93.42	93.42	00.00	100.00	93.42	93.42	N/A	33,500	31,295
406	1	64.59	64.59	64.59	00.00	100.00	64.59	64.59	N/A	35,000	22,605
442	2	115.71	115.71	67.40	59.81	171.68	46.50	184.92	N/A	106,000	71,440
446	1	58.54	58.54	58.54	00.00	100.00	58.54	58.54	N/A	200,000	117,085
528	1	92.30	92.30	92.30	00.00	100.00	92.30	92.30	N/A	750,000	692,275
780	1	127.52	127.52	127.52	00.00	100.00	127.52	127.52	N/A	53,000	67,585
<u>ALL</u>	<u>10</u>	92.86	98.77	87.57	31.13	112.79	46.50	184.92	58.54 to 127.52	150,781	132,033

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 19,998,352	\$ 219,816	1.10%	\$ 19,778,536		\$ 15,680,734	
2014	\$ 22,667,129	\$ 2,065,860	9.11%	\$ 20,601,269	3.01%	\$ 15,926,289	1.57%
2015	\$ 22,972,950	\$ -	0.00%	\$ 22,972,950	1.35%	\$ 15,904,065	-0.14%
2015	\$ 23,077,890	\$ 51,570	0.22%	\$ 23,026,320	0.23%	\$ 15,155,321	-4.71%
2017	\$ 32,736,286	\$ 7,800,075	23.83%	\$ 24,936,211	8.05%	\$ 14,756,667	-2.63%
2018	\$ 25,139,200	\$ 1,046,408	4.16%	\$ 24,092,792	-26.40%	\$ 14,880,275	0.84%
2019	\$ 25,864,675	\$ 6,237	0.02%	\$ 25,858,438	2.86%	\$ 14,700,649	-1.21%
2020	\$ 25,842,104	\$ -	0.00%	\$ 25,842,104	-0.09%	\$ 14,980,426	1.90%
2021	\$ 30,274,694	\$ 4,167,768	13.77%	\$ 26,106,926	1.02%	\$ 16,770,520	11.95%
2022	\$ 35,761,709	\$ 3,233,979	9.04%	\$ 32,527,730	7.44%	\$ 17,562,028	4.72%
2023	\$ 36,616,764	\$ 1,317,543	3.60%	\$ 35,299,221	-1.29%	\$ 17,011,687	-3.13%
2024	\$ 45,617,369	\$ 4,379,984	9.60%	\$ 41,237,385	12.62%	\$ 17,521,467	3.00%
Ann %chg	7.24%			Average	0.80%	0.96%	1.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	3.01%	13.34%	1.57%
2015	14.87%	14.87%	1.42%
2016	15.14%	15.40%	-3.35%
2017	24.69%	63.69%	-5.89%
2018	20.47%	25.71%	-5.10%
2019	29.30%	29.33%	-6.25%
2020	29.22%	29.22%	-4.47%
2021	30.55%	51.39%	6.95%
2022	62.65%	78.82%	12.00%
2023	76.51%	83.10%	8.49%
2024	106.20%	128.11%	11.74%

County Number	25
County Name	Deuel

**25 Deuel****AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 45	MEDIAN : 72	COV : 28.70	95% Median C.I. : 65.18 to 81.90
Total Sales Price : 13,724,684	WGT. MEAN : 67	STD : 21.31	95% Wgt. Mean C.I. : 57.32 to 75.82
Total Adj. Sales Price : 13,724,684	MEAN : 74	Avg. Abs. Dev : 16.85	95% Mean C.I. : 68.02 to 80.48
Total Assessed Value : 9,136,650			
Avg. Adj. Sales Price : 304,993	COD : 23.26	MAX Sales Ratio : 124.46	
Avg. Assessed Value : 203,037	PRD : 111.54	MIN Sales Ratio : 36.90	

*Printed: 3/26/2025 12:19:18PM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	6	89.49	90.32	91.19	14.55	99.05	71.65	109.29	71.65 to 109.29	164,383	149,908
01-JAN-22 To 31-MAR-22	2	83.99	83.99	86.40	19.59	97.21	67.54	100.43	N/A	111,363	96,223
01-APR-22 To 30-JUN-22	7	75.43	78.22	75.26	12.48	103.93	52.93	107.37	52.93 to 107.37	282,580	212,671
01-JUL-22 To 30-SEP-22	6	83.54	78.79	81.90	17.50	96.20	48.29	100.22	48.29 to 100.22	267,252	218,891
01-OCT-22 To 31-DEC-22	4	69.98	73.63	75.86	09.17	97.06	65.18	89.40	N/A	375,850	285,101
01-JAN-23 To 31-MAR-23	4	65.63	76.92	61.24	29.82	125.60	53.21	123.22	N/A	180,014	110,239
01-APR-23 To 30-JUN-23	5	44.05	58.33	44.60	41.54	130.78	36.90	87.10	N/A	516,428	230,336
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	5	51.28	59.08	64.61	19.64	91.44	47.25	81.90	N/A	315,074	203,562
01-JAN-24 To 31-MAR-24	3	57.38	57.71	56.30	03.80	102.50	54.61	61.14	N/A	668,333	376,280
01-APR-24 To 30-JUN-24	1	124.46	124.46	124.46	00.00	100.00	124.46	124.46	N/A	54,124	67,365
01-JUL-24 To 30-SEP-24	2	62.25	62.25	59.85	16.39	104.01	52.05	72.44	N/A	247,000	147,830
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	21	79.66	82.39	81.28	16.85	101.37	48.29	109.29	74.84 to 96.95	228,124	185,425
01-OCT-22 To 30-SEP-23	13	69.25	68.76	56.87	24.51	120.91	36.90	123.22	44.05 to 87.10	369,661	210,234
01-OCT-23 To 30-SEP-24	11	57.38	65.22	60.79	23.84	107.29	47.25	124.46	49.64 to 81.90	375,317	228,152
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	19	75.43	78.04	77.90	16.05	100.18	48.29	107.37	67.54 to 89.40	279,352	217,626
01-JAN-23 To 31-DEC-23	14	57.36	63.91	53.52	30.86	119.41	36.90	123.22	44.05 to 82.45	348,398	186,460
<u>ALL</u>	45	72.44	74.25	66.57	23.26	111.54	36.90	124.46	65.18 to 81.90	304,993	203,037

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	45	72.44	74.25	66.57	23.26	111.54	36.90	124.46	65.18 to 81.90	304,993	203,037
<u>ALL</u>	45	72.44	74.25	66.57	23.26	111.54	36.90	124.46	65.18 to 81.90	304,993	203,037

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

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024    Posted on: 1/31/2025

Number of Sales : 45	MEDIAN : 72	COV : 28.70	95% Median C.I. : 65.18 to 81.90
Total Sales Price : 13,724,684	WGT. MEAN : 67	STD : 21.31	95% Wgt. Mean C.I. : 57.32 to 75.82
Total Adj. Sales Price : 13,724,684	MEAN : 74	Avg. Abs. Dev : 16.85	95% Mean C.I. : 68.02 to 80.48
Total Assessed Value : 9,136,650			
Avg. Adj. Sales Price : 304,993	COD : 23.26	MAX Sales Ratio : 124.46	
Avg. Assessed Value : 203,037	PRD : 111.54	MIN Sales Ratio : 36.90	

*Printed: 3/26/2025 12:19:18PM*

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
1	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
____Dry____											
County	27	75.36	76.24	73.22	18.86	104.12	47.25	124.46	65.18 to 86.12	273,403	200,193
1	27	75.36	76.24	73.22	18.86	104.12	47.25	124.46	65.18 to 86.12	273,403	200,193
____Grass____											
County	7	67.54	70.74	60.37	27.01	117.18	48.29	123.22	48.29 to 123.22	152,610	92,129
1	7	67.54	70.74	60.37	27.01	117.18	48.29	123.22	48.29 to 123.22	152,610	92,129
____ALL____	45	72.44	74.25	66.57	23.26	111.54	36.90	124.46	65.18 to 81.90	304,993	203,037

**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	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
1	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
____Dry____											
County	30	75.40	76.66	73.32	18.58	104.56	47.25	124.46	65.32 to 82.45	266,966	195,727
1	30	75.40	76.66	73.32	18.58	104.56	47.25	124.46	65.32 to 82.45	266,966	195,727
____Grass____											
County	7	67.54	70.74	60.37	27.01	117.18	48.29	123.22	48.29 to 123.22	152,610	92,129
1	7	67.54	70.74	60.37	27.01	117.18	48.29	123.22	48.29 to 123.22	152,610	92,129
____ALL____	45	72.44	74.25	66.57	23.26	111.54	36.90	124.46	65.18 to 81.90	304,993	203,037

## Deuel County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	2,998	3,000	2,900	2,839	2,700	2,685	2,649	2,700	<b>2,938</b>
Cheyenne	1	2,407	2,414	2,291	2,386	2,405	2,310	2,076	1,826	<b>2,370</b>
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	<b>2,837</b>
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	<b>2,809</b>
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	<b>3,583</b>
Keith	3	5,740	5,740	5,740	5,480	5,480	5,480	5,480	5,480	<b>5,651</b>
Perkins	1	5,692	5,718	4,903	5,553	5,488	5,020	5,373	5,362	<b>5,578</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	850	800	800	800	n/a	775	775	<b>832</b>
Cheyenne	1	n/a	508	416	485	482	484	412	386	<b>488</b>
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	<b>720</b>
Garden	1	n/a	940	n/a	940	860	n/a	835	835	<b>925</b>
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	<b>1,107</b>
Keith	3	n/a	1,600	1,500	1,500	1,500	1,500	1,470	1,470	<b>1,562</b>
Perkins	1	n/a	1,400	1,400	1,315	1,315	n/a	1,235	1,235	<b>1,356</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	455	n/a	455	455	n/a	455	455	455	<b>455</b>
Cheyenne	1	519	509	n/a	456	n/a	443	432	432	<b>436</b>
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	<b>507</b>
Garden	1	495	n/a	498	495	485	485	485	485	<b>486</b>
Keith	2	815	n/a	n/a	815	n/a	775	775	775	<b>775</b>
Keith	3	665	n/a	640	640	n/a	640	620	620	<b>633</b>
Perkins	1	690	n/a	n/a	690	n/a	690	690	690	<b>690</b>

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	588	n/a	n/a
Cheyenne	1	446	n/a	100
Cheyenne	3	561	n/a	100
Garden	1	854	n/a	50
Keith	2	790	n/a	314
Keith	3	1,196	n/a	335
Perkins	1	766	n/a	80

Source: 2025 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.



AGRICULTURAL

Type : Qualified

Number of Sales :	3	Median :	41	COV :	08.85	95% Median C.I. :	N/A
Total Sales Price :	2,073,190	Wgt. Mean :	40	STD :	03.60	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,293,190	Mean :	41	Avg.Abs.Dev :	02.38	95% Mean C.I. :	31.76 to 49.64
Total Assessed Value :	907,435						
Avg. Adj. Sales Price :	764,397	COD :	05.79	MAX Sales Ratio :	44.05		
Avg. Assessed Value :	302,478	PRD :	102.86	MIN Sales Ratio :	36.90		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
10/01/2023 To 09/30/2024											
____Calendar Yrs____											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478

AGRICULTURAL

Type : Qualified

Number of Sales :	3	Median :	41	COV :	08.85	95% Median C.I. :	N/A
Total Sales Price :	2,073,190	Wgt. Mean :	40	STD :	03.60	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	2,293,190	Mean :	41	Avg.Abs.Dev :	02.38	95% Mean C.I. :	31.76 to 49.64
Total Assessed Value :	907,435						
Avg. Adj. Sales Price :	764,397	COD :	05.79	MAX Sales Ratio :	44.05		
Avg. Assessed Value :	302,478	PRD :	102.86	MIN Sales Ratio :	36.90		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
1	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
____ALL____											
10/01/2021 To 09/30/2024	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
1	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478
____ALL____											
10/01/2021 To 09/30/2024	3	41.14	40.70	39.57	05.79	102.86	36.90	44.05	N/A	764,397	302,478

AGRICULTURAL - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_1	Total	Increase	0%

What IF

## AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	70	COV :	37.26	95% Median C.I. :	48.29 to 123.22
Total Sales Price :	763,272	Wgt. Mean :	64	STD :	27.52	95% Wgt. Mean C.I. :	46.59 to 80.80
Total Adj. Sales Price :	763,272	Mean :	74	Avg.Abs.Dev :	18.70	95% Mean C.I. :	44.97 to 102.75
Total Assessed Value :	486,160						
Avg. Adj. Sales Price :	127,212	COD :	26.72	MAX Sales Ratio :	123.22		
Avg. Assessed Value :	81,027	PRD :	115.97	MIN Sales Ratio :	48.29		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2021 To 12/31/2021	1	82.02	82.02	82.02		100.00	82.02	82.02	N/A	110,000	90,225
01/01/2022 To 03/31/2022	1	67.54	67.54	67.54		100.00	67.54	67.54	N/A	95,000	64,165
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	48.29	48.29	48.29		100.00	48.29	48.29	N/A	145,958	70,485
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	123.22	123.22	123.22		100.00	123.22	123.22	N/A	18,366	22,630
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	49.64	49.64	49.64		100.00	49.64	49.64	N/A	204,948	101,735
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	72.44	72.44	72.44		100.00	72.44	72.44	N/A	189,000	136,920
____Study Yrs____											
10/01/2021 To 09/30/2022	3	67.54	65.95	64.07	16.64	102.93	48.29	82.02	N/A	116,986	74,958
10/01/2022 To 09/30/2023	1	123.22	123.22	123.22		100.00	123.22	123.22	N/A	18,366	22,630
10/01/2023 To 09/30/2024	2	61.04	61.04	60.58	18.68	100.76	49.64	72.44	N/A	196,974	119,328
____Calendar Yrs____											
01/01/2022 To 12/31/2022	2	57.92	57.92	55.88	16.63	103.65	48.29	67.54	N/A	120,479	67,325
01/01/2023 To 12/31/2023	2	86.43	86.43	55.69	42.57	155.20	49.64	123.22	N/A	111,657	62,183

AGRICULTURAL

Type : Qualified

Number of Sales :	6	Median :	70	COV :	37.26	95% Median C.I. :	48.29 to 123.22
Total Sales Price :	763,272	Wgt. Mean :	64	STD :	27.52	95% Wgt. Mean C.I. :	46.59 to 80.80
Total Adj. Sales Price :	763,272	Mean :	74	Avg.Abs.Dev :	18.70	95% Mean C.I. :	44.97 to 102.75
Total Assessed Value :	486,160						
Avg. Adj. Sales Price :	127,212	COD :	26.72	MAX Sales Ratio :	123.22		
Avg. Assessed Value :	81,027	PRD :	115.97	MIN Sales Ratio :	48.29		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Grass_____											
County	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027
1	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027
_____ALL_____											
10/01/2021 To 09/30/2024	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Grass_____											
County	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027
1	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027
_____ALL_____											
10/01/2021 To 09/30/2024	6	69.99	73.86	63.69	26.72	115.97	48.29	123.22	48.29 to 123.22	127,212	81,027

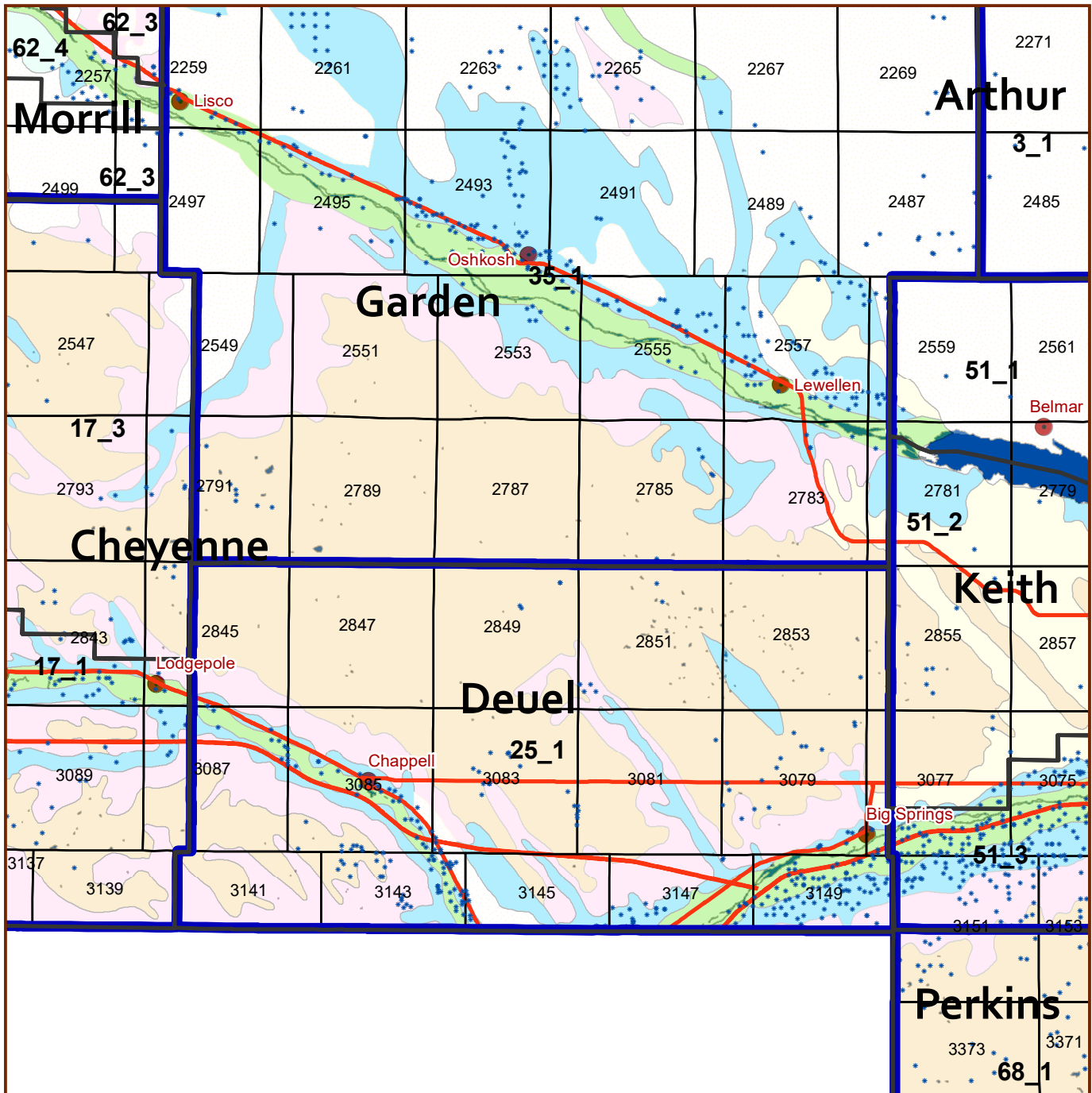
AGRICULTURAL - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Total	Increase	0%

What IF

# DEUEL COUNTY



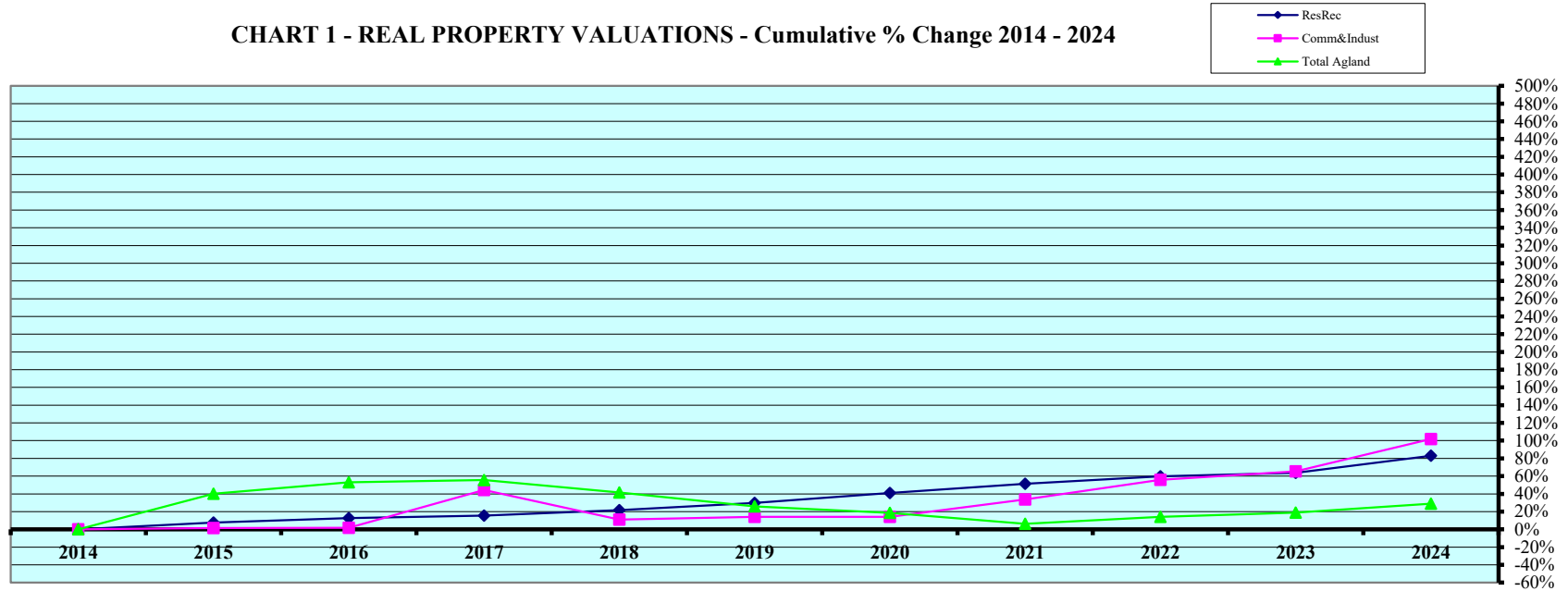
## Legend

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

## Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	37,054,150	-	-	-	22,667,129	-	-	-	169,982,770	-	-	-
2015	39,902,927	2,848,777	7.69%	7.69%	22,972,950	305,821	1.35%	1.35%	238,136,050	68,153,280	40.09%	40.09%
2016	41,796,102	1,893,175	4.74%	12.80%	23,077,890	104,940	0.46%	1.81%	260,354,300	22,218,250	9.33%	53.17%
2017	42,831,676	1,035,574	2.48%	15.59%	32,736,286	9,658,396	41.85%	44.42%	264,512,100	4,157,800	1.60%	55.61%
2018	45,069,611	2,237,935	5.22%	21.63%	25,139,200	-7,597,086	-23.21%	10.91%	240,552,735	-23,959,365	-9.06%	41.52%
2019	48,056,335	2,986,724	6.63%	29.69%	25,864,675	725,475	2.89%	14.11%	214,036,647	-26,516,088	-11.02%	25.92%
2020	52,289,633	4,233,298	8.81%	41.12%	25,842,104	-22,571	-0.09%	14.01%	201,360,750	-12,675,897	-5.92%	18.46%
2021	56,056,430	3,766,797	7.20%	51.28%	30,274,694	4,432,590	17.15%	33.56%	180,660,910	-20,699,840	-10.28%	6.28%
2022	59,158,595	3,102,165	5.53%	59.65%	35,323,774	5,049,080	16.68%	55.84%	193,694,560	13,033,650	7.21%	13.95%
2023	60,694,451	1,535,856	2.60%	63.80%	37,468,994	2,145,220	6.07%	65.30%	202,141,110	8,446,550	4.36%	18.92%
2024	67,783,139	7,088,688	11.68%	82.93%	45,750,132	8,281,138	22.10%	101.83%	219,360,055	17,218,945	8.52%	29.05%

Rate Annual %chg: Residential & Recreational **6.23%** Commercial & Industrial **7.28%** Agricultural Land **2.58%**

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

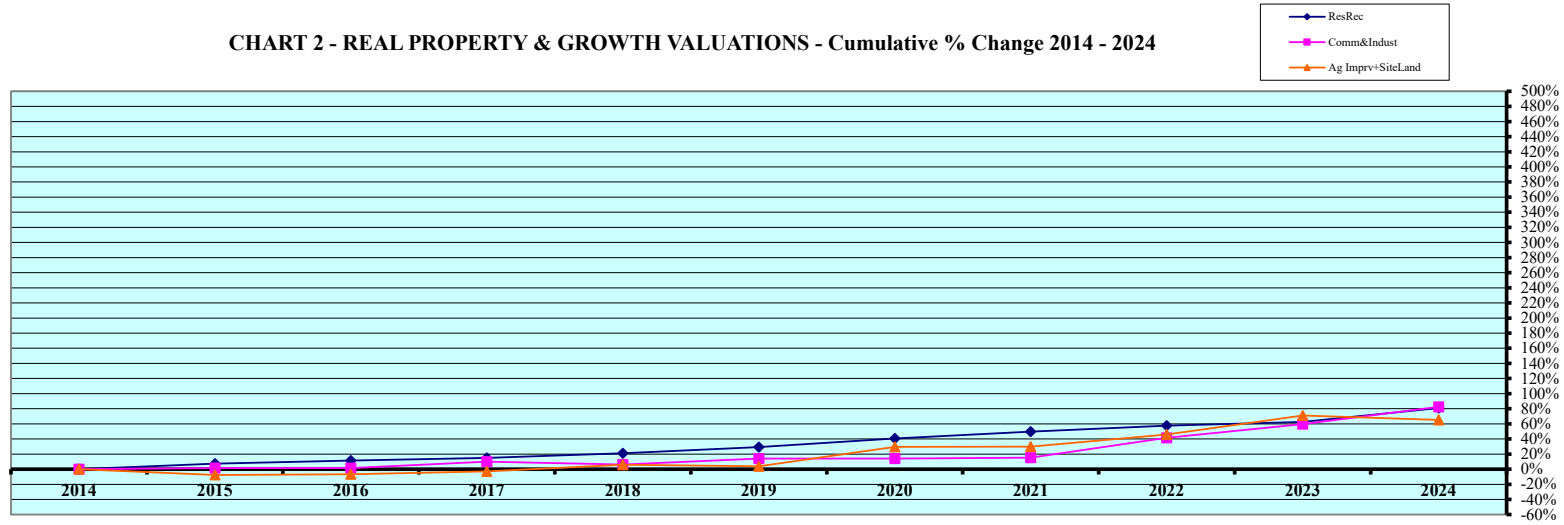
CHART 1

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

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	37,054,150	219,884	0.59%	36,834,266	--	--	22,667,129	2,065,860	9.11%	20,601,269	--	--
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	7.38%	22,972,950	0	0.00%	22,972,950	1.35%	1.35%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	11.28%	23,077,890	51,570	0.22%	23,026,320	0.23%	1.58%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	14.88%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	10.01%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	21.04%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	6.29%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	29.24%	25,864,675	6,237	0.02%	25,858,438	2.86%	14.08%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	40.58%	25,842,104	0	0.00%	25,842,104	-0.09%	14.01%
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	49.62%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	15.18%
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	57.48%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	41.57%
2023	60,694,451	455,221	0.75%	60,239,230	1.83%	62.57%	37,468,994	1,317,543	3.52%	36,151,451	2.34%	59.49%
2024	67,783,139	742,819	1.10%	67,040,320	10.46%	80.93%	45,750,132	4,379,984	9.57%	41,370,148	10.41%	82.51%
Rate Ann%chg	6.23%	Resid & Recreat w/o growth				5.43%	7.28%	C & I w/o growth				0.58%

Tax Year	Ag Improvements & Site Land (1)						Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	--
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-6.60%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	-2.95%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	5.91%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	3.69%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	29.63%
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	29.88%
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	46.03%
2023	22,109,669	14,497,901	36,607,570	3,205	0.01%	36,604,365	71.02%
2024	21,586,305	14,198,005	35,784,310	449,375	1.26%	35,334,935	65.09%
Rate Ann%chg	5.26%	5.30%	5.27%	Ag Imprv+Site w/o growth			4.01%

(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; 2014 - 2024 CTL  
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.  
Prepared as of 02/11/2025

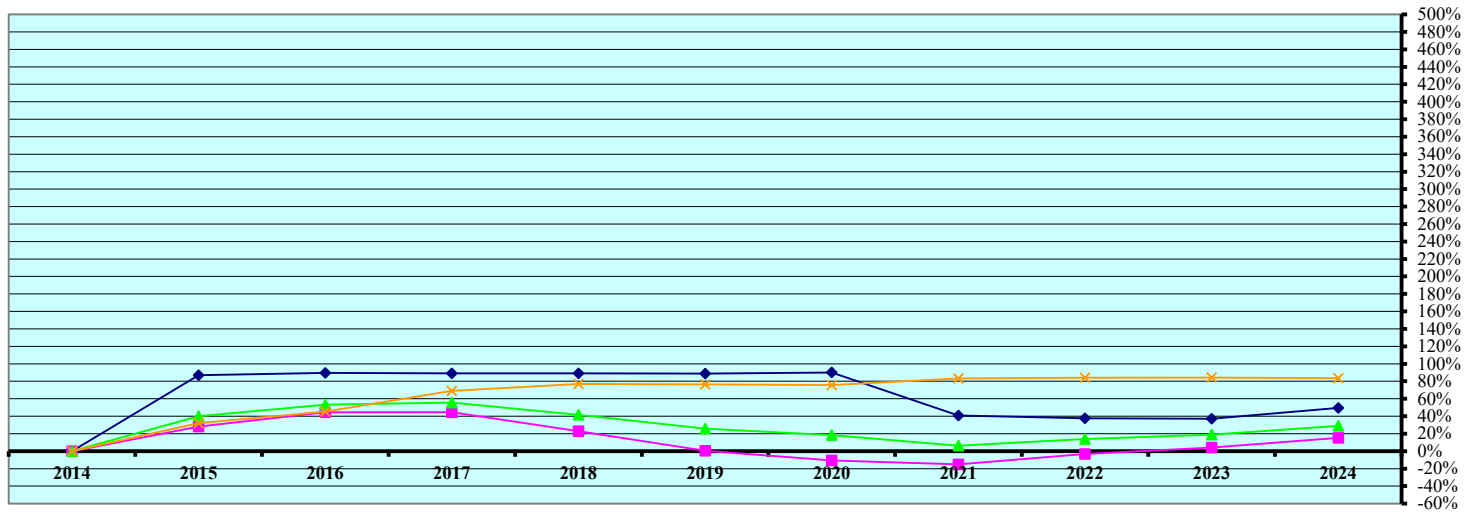
Cnty#  
County

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DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	34,701,055	-	-	-	117,042,940	-	-	-	17,539,030	-	-	-
2015	64,887,050	30,185,995	86.99%	86.99%	150,049,830	33,006,890	28.20%	28.20%	23,184,305	5,645,275	32.19%	32.19%
2016	65,761,470	874,420	1.35%	89.51%	169,109,735	19,059,905	12.70%	44.49%	25,483,095	2,298,790	9.92%	45.29%
2017	65,593,110	-168,360	-0.26%	89.02%	169,264,500	154,765	0.09%	44.62%	29,654,490	4,171,395	16.37%	69.08%
2018	65,593,125	15	0.00%	89.02%	143,943,855	-25,320,645	-14.96%	22.98%	31,015,755	1,361,265	4.59%	76.84%
2019	65,565,775	-27,350	-0.04%	88.94%	117,534,255	-26,409,600	-18.35%	0.42%	30,936,617	-79,138	-0.26%	76.39%
2020	65,944,530	378,755	0.58%	90.04%	104,596,000	-12,938,255	-11.01%	-10.63%	30,820,220	-116,397	-0.38%	75.72%
2021	48,901,290	-17,043,240	-25.84%	40.92%	99,393,315	-5,202,685	-4.97%	-15.08%	32,149,730	1,329,510	4.31%	83.30%
2022	47,727,140	-1,174,150	-2.40%	37.54%	113,138,365	13,745,050	13.83%	-3.34%	32,304,085	154,355	0.48%	84.18%
2023	47,584,710	-142,430	-0.30%	37.13%	121,773,330	8,634,965	7.63%	4.04%	32,312,250	8,165	0.03%	84.23%
2024	51,887,775	4,303,065	9.04%	49.53%	134,768,395	12,995,065	10.67%	15.14%	32,191,815	-120,435	-0.37%	83.54%

Rate Ann.%chg: Irrigated 4.11% Dryland 1.42% Grassland 6.26%

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
2014	0	-	-	-	699,745	-	-	-	169,982,770	-	-	-
2015	0	0	-	-	14,865	-684,880	-97.88%	-97.88%	238,136,050	68,153,280	40.09%	40.09%
2016	0	0	-	-	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	53.17%
2017	0	0	-	-	0	0	-	-100.00%	264,512,100	4,157,800	1.60%	55.61%
2018	0	0	-	-	0	0	-	-100.00%	240,552,735	-23,959,365	-9.06%	41.52%
2019	0	0	-	-	0	0	-	-100.00%	214,036,647	-26,516,088	-11.02%	25.92%
2020	0	0	-	-	0	0	-	-100.00%	201,360,750	-12,675,897	-5.92%	18.46%
2021	0	0	-	-	216,575	216,575	-	-69.05%	180,660,910	-20,699,840	-10.28%	6.28%
2022	0	0	-	-	524,970	308,395	142.40%	-24.98%	193,694,560	13,033,650	7.21%	13.95%
2023	0	0	-	-	470,820	-54,150	-10.31%	-32.72%	202,141,110	8,446,550	4.36%	18.92%
2024	0	0	-	-	512,070	41,250	8.76%	-26.82%	219,360,055	17,218,945	8.52%	29.05%

Cnty# 25 County DEUEL Rate Ann.%chg: Total Agric Land 2.58%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	34,506,340	21,873	1,578			116,881,190	175,844	665			17,633,645	72,688	243		
2015	64,966,830	21,965	2,958	87.48%	87.48%	150,116,835	173,076	867	30.49%	30.49%	23,158,680	75,275	308	26.82%	26.82%
2016	65,353,815	22,260	2,936	-0.74%	86.10%	169,410,130	173,556	976	12.54%	46.86%	25,190,435	74,524	338	9.87%	39.33%
2017	65,830,725	22,414	2,937	0.04%	86.17%	169,106,785	173,121	977	0.07%	46.96%	29,693,180	74,678	398	17.63%	63.90%
2018	65,593,125	22,334	2,937	0.00%	86.17%	143,943,480	173,322	830	-14.98%	24.95%	31,015,160	74,589	416	4.58%	71.40%
2019	65,565,745	22,334	2,936	-0.04%	86.09%	117,531,920	173,319	678	-18.35%	2.02%	30,959,860	74,446	416	0.01%	71.43%
2020	66,031,150	22,334	2,957	0.71%	87.42%	104,593,985	172,391	607	-10.53%	-8.72%	30,949,625	75,318	411	-1.19%	69.39%
2021	48,674,830	22,167	2,196	-25.73%	39.19%	99,411,015	172,388	577	-4.95%	-13.24%	32,131,415	75,302	427	3.84%	75.89%
2022	48,275,845	21,986	2,196	-0.01%	39.18%	113,230,370	172,271	657	13.98%	-1.11%	32,271,575	75,745	426	-0.15%	75.62%
2023	47,598,795	21,684	2,195	-0.03%	39.14%	115,117,135	172,182	669	1.72%	0.59%	32,314,775	75,835	426	0.01%	75.65%
2024	51,818,330	21,678	2,390	8.90%	51.52%	134,677,990	172,175	782	17.00%	17.68%	32,286,865	75,766	426	0.00%	75.66%

Rate Annual %chg Average Value/Acre: 4.15%

1.43%

6.24%

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
2014	0	0				0	303	0			169,021,175	270,708	624		
2015	0	0				0	309	0	#DIV/0!		238,242,345	270,625	880	41.00%	41.00%
2016	0	0				0	298	0	#DIV/0!		259,954,380	270,639	961	9.11%	53.84%
2017	0	0				0	300	0	#DIV/0!		264,630,690	270,513	978	1.85%	56.68%
2018	0	0				0	300	0	#DIV/0!		240,551,765	270,545	889	-9.11%	42.41%
2019	0	0				0	301	0	#DIV/0!		214,057,525	270,401	792	-10.97%	26.79%
2020	0	0				0	301	0	#DIV/0!		201,574,760	270,343	746	-5.81%	19.42%
2021	0	0				216,575	397	545	#DIV/0!		180,433,835	270,255	668	-10.46%	6.93%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	15.03%
2023	0	0				470,820	511	922	-6.07%		195,501,525	270,213	724	0.74%	15.88%
2024	0	0				512,070	511	1,002	8.76%		219,295,255	270,130	812	12.20%	30.02%

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Rate Annual %chg Average Value/Acre: 2.64%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

**CHART 4**

**CHART 5 - 2024 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,838	DEUEL	24,815,596	16,302,469	75,359,618	67,783,139	45,750,132	0	0	219,360,055	21,586,305	14,198,005	76,980	485,232,299
cnty sectorvalue % of total value:		5.11%	3.36%	15.53%	13.97%	9.43%			45.21%	4.45%	2.93%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
401	BIG SPRINGS	3,951,685	564,732	2,986,319	16,141,200	12,403,311	0	0	4,855	0	0	0	36,052,102
21.82%	%sector of county sector	15.92%	3.46%	3.96%	23.81%	27.11%			0.00%				7.43%
	%sector of municipality	10.96%	1.57%	8.28%	44.77%	34.40%			0.01%				100.00%
844	CHAPPELL	213,949	596,619	924,894	32,120,004	6,976,326	0	0	8,580	125,920	12,835	0	40,979,127
45.92%	%sector of county sector	0.86%	3.66%	1.23%	47.39%	15.25%			0.00%	0.58%	0.09%		8.45%
	%sector of municipality	0.52%	1.46%	2.26%	78.38%	17.02%			0.02%	0.31%	0.03%		100.00%
	%sector of county sector												
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1,246	Total Municipalities	4,165,634	1,161,351	3,911,213	48,261,206	19,379,638	0	0	13,435	125,920	12,835	0	77,031,231
67.77%	%all municip.sectors of cnty	16.79%	7.12%	5.19%	71.20%	42.36%			0.01%	0.58%	0.09%		15.88%

Total Real Property Sum Lines 17, 25, & 30	Records : 2,529	Value : 401,531,215	Growth 4,280,711	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	38	216,120	0	0	130	2,063,290	168	2,279,410	
02. Res Improve Land	641	4,053,940	0	0	124	3,721,205	765	7,775,145	
03. Res Improvements	650	47,659,420	0	0	133	13,359,565	783	61,018,985	
04. Res Total	688	51,929,480	0	0	263	19,144,060	951	71,073,540	567,134
% of Res Total	72.34	73.06	0.00	0.00	27.66	26.94	37.60	17.70	13.25
05. Com UnImp Land	7	108,645	0	0	13	654,785	20	763,430	
06. Com Improve Land	118	2,670,965	1	1,025	35	1,840,090	154	4,512,080	
07. Com Improvements	125	21,094,420	1	15,965	39	22,555,155	165	43,665,540	
08. Com Total	132	23,874,030	1	16,990	52	25,050,030	185	48,941,050	1,492,207
% of Com Total	71.35	48.78	0.54	0.03	28.11	51.18	7.32	12.19	34.86
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	688	51,929,480	0	0	263	19,144,060	951	71,073,540	567,134
% of Res & Rec Total	72.34	73.06	0.00	0.00	27.66	26.94	37.60	17.70	13.25
Com & Ind Total	132	23,874,030	1	16,990	52	25,050,030	185	48,941,050	1,492,207
% of Com & Ind Total	71.35	48.78	0.54	0.03	28.11	51.18	7.32	12.19	34.86
17. Taxable Total	820	75,803,510	1	16,990	315	44,194,090	1,136	120,014,590	2,059,341
% of Taxable Total	72.18	63.16	0.09	0.01	27.73	36.82	44.92	29.89	48.11

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	81	17,980	81	17,980	0
25. Total	0	0	0	0	81	17,980	81	17,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	64	0	94	158

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	14,350	0	0	1,001	184,144,045	1,003	184,158,395
28. Ag-Improved Land	1	38,375	0	0	295	67,558,295	296	67,596,670
29. Ag Improvements	1	101,630	0	0	308	29,641,950	309	29,743,580

30. Ag Total				1,312	281,498,645
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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	1	1.00	30,000		0	0.00	0	
33. HomeSite Improvements	1	0.00	95,920		0	0.00	0	
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		0	0.00	0	
36. FarmSite Improv Land	1	0.95	7,125		0	0.00	0	
37. FarmSite Improvements	1	0.00	5,710		0	0.00	0	
38. FarmSite Total								
39. Road & Ditches	2	0.31	0		0	0.00	0	
40. Other- Non Ag Use	0	0.00	0		0	0.00	0	Growth
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	8	8.00	240,000		8	8.00	240,000	
32. HomeSite Improv Land	171	169.51	5,134,200		172	170.51	5,164,200	
33. HomeSite Improvements	179	0.00	17,514,305		180	0.00	17,610,225	1,620,400
34. HomeSite Total					188	178.51	23,014,425	
35. FarmSite UnImp Land	24	45.08	225,970		24	45.08	225,970	
36. FarmSite Improv Land	248	960.83	2,949,545		249	961.78	2,956,670	
37. FarmSite Improvements	300	0.00	12,127,645		301	0.00	12,133,355	600,970
38. FarmSite Total					325	1,006.86	15,315,995	
39. Road & Ditches	1,059	3,701.31	0		1,061	3,701.62	0	
40. Other- Non Ag Use	2	21.96	230,055		2	21.96	230,055	
41. Total Section VI					513	4,908.95	38,560,475	2,221,370

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	8,118.82	37.46%	24,340,095	38.23%	2,997.98
46. 1A	8,326.80	38.42%	24,980,400	39.23%	3,000.00
47. 2A1	20.22	0.09%	58,640	0.09%	2,900.10
48. 2A	2,393.67	11.04%	6,796,195	10.67%	2,839.24
49. 3A1	427.78	1.97%	1,155,010	1.81%	2,700.01
50. 3A	302.54	1.40%	812,355	1.28%	2,685.12
51. 4A1	1,950.33	9.00%	5,165,635	8.11%	2,648.60
52. 4A	135.43	0.62%	365,665	0.57%	2,700.03
53. Total	21,675.59	100.00%	63,673,995	100.00%	2,937.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,660.12	68.98%	100,882,050	70.47%	850.18
56. 2D1	228.99	0.13%	183,195	0.13%	800.01
57. 2D	24,710.13	14.37%	19,768,100	13.81%	800.00
58. 3D1	11,995.02	6.97%	9,596,050	6.70%	800.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,765.54	8.00%	10,668,325	7.45%	775.00
61. 4D	2,648.88	1.54%	2,052,910	1.43%	775.01
62. Total	172,008.68	100.00%	143,150,630	100.00%	832.23
Grass					
63. 1G1	1,620.97	2.15%	765,030	2.16%	471.96
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	412.28	0.55%	199,530	0.56%	483.97
66. 2G	900.40	1.19%	410,655	1.16%	456.08
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19,394.90	25.71%	9,398,810	26.49%	484.60
69. 4G1	47,200.55	62.58%	21,988,910	61.97%	465.86
70. 4G	5,898.82	7.82%	2,721,045	7.67%	461.29
71. Total	75,427.92	100.00%	35,483,980	100.00%	470.44
Irrigated Total	21,675.59	8.04%	63,673,995	26.21%	2,937.59
Dry Total	172,008.68	63.80%	143,150,630	58.92%	832.23
Grass Total	75,427.92	27.98%	35,483,980	14.61%	470.44
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	510.92	0.19%	629,565	0.26%	1,232.22
74. Exempt	496.19	0.18%	346,035	0.14%	697.38
75. Market Area Total	269,623.11	100.00%	242,938,170	100.00%	901.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	5,970	0.00	0	21,673.60	63,668,025	21,675.59	63,673,995
77. Dry Land	0.00	0	0.00	0	172,008.68	143,150,630	172,008.68	143,150,630
78. Grass	21.17	9,630	0.00	0	75,406.75	35,474,350	75,427.92	35,483,980
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	510.92	629,565	510.92	629,565
81. Exempt	48.61	22,250	0.00	0	447.58	323,785	496.19	346,035
82. Total	23.16	15,600	0.00	0	269,599.95	242,922,570	269,623.11	242,938,170

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,675.59	8.04%	63,673,995	26.21%	2,937.59
Dry Land	172,008.68	63.80%	143,150,630	58.92%	832.23
Grass	75,427.92	27.98%	35,483,980	14.61%	470.44
Waste	0.00	0.00%	0	0.00%	0.00
Other	510.92	0.19%	629,565	0.26%	1,232.22
Exempt	496.19	0.18%	346,035	0.14%	697.38
Total	269,623.11	100.00%	242,938,170	100.00%	901.03

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Big Springs	17	91,300	203	1,049,310	204	16,060,990	221	17,201,600	43,545
83.2 Chappell	21	124,820	438	3,004,630	447	31,601,000	468	34,730,450	282,601
83.3 Rural	130	2,063,290	124	3,721,205	132	13,356,995	262	19,141,490	240,988
84 Residential Total	168	2,279,410	765	7,775,145	783	61,018,985	951	71,073,540	567,134

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Big Springs	2	11,025	41	560,960	46	5,769,075	48	6,341,060	29,385
85.2	Chappell	4	42,620	72	737,530	73	6,351,355	77	7,131,505	0
85.3	Rural	14	709,785	41	3,213,590	46	31,545,110	60	35,468,485	1,462,822
86	Commercial Total	20	763,430	154	4,512,080	165	43,665,540	185	48,941,050	1,492,207

## 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	1,414.33	2.12%	643,525	2.12%	455.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	322.52	0.48%	146,750	0.48%	455.01
90. 2G	893.15	1.34%	406,390	1.34%	455.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	15,078.26	22.61%	6,860,635	22.61%	455.00
93. 4G1	43,346.15	65.01%	19,722,525	65.01%	455.00
94. 4G	5,620.25	8.43%	2,557,235	8.43%	455.00
95. Total	66,674.66	100.00%	30,337,060	100.00%	455.00
CRP					
96. 1C1	206.64	2.36%	121,505	2.36%	588.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	89.76	1.03%	52,780	1.03%	588.01
99. 2C	7.25	0.08%	4,265	0.08%	588.28
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	4,316.64	49.31%	2,538,175	49.31%	588.00
102. 4C1	3,854.40	44.03%	2,266,385	44.03%	588.00
103. 4C	278.57	3.18%	163,810	3.18%	588.04
104. Total	8,753.26	100.00%	5,146,920	100.00%	588.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	66,674.66	88.40%	30,337,060	85.50%	455.00
CRP Total	8,753.26	11.60%	5,146,920	14.50%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	75,427.92	100.00%	35,483,980	100.00%	470.44

**2025 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	67,783,139	71,073,540	3,290,401	4.85%	567,134	4.02%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	21,586,305	23,014,425	1,428,120	6.62%	1,620,400	-0.89%
<b>04. Total Residential (sum lines 1-3)</b>	<b>89,369,444</b>	<b>94,087,965</b>	<b>4,718,521</b>	<b>5.28%</b>	<b>2,187,534</b>	<b>2.83%</b>
05. Commercial	45,750,132	48,941,050	3,190,918	6.97%	1,492,207	3.71%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>45,750,132</b>	<b>48,941,050</b>	<b>3,190,918</b>	<b>6.97%</b>	<b>1,492,207</b>	<b>3.71%</b>
08. Ag-Farmsite Land, Outbuildings	14,160,450	15,315,995	1,155,545	8.16%	600,970	3.92%
09. Minerals	76,980	17,980	-59,000	-76.64	0	-76.64%
10. Non Ag Use Land	37,555	230,055	192,500	512.58%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>14,274,985</b>	<b>15,564,030</b>	<b>1,289,045</b>	<b>9.03%</b>	<b>600,970</b>	<b>4.82%</b>
12. Irrigated	51,887,775	63,673,995	11,786,220	22.71%		
13. Dryland	134,768,395	143,150,630	8,382,235	6.22%		
14. Grassland	32,191,815	35,483,980	3,292,165	10.23%		
15. Wasteland	0	0	0			
16. Other Agland	512,070	629,565	117,495	22.95%		
<b>17. Total Agricultural Land</b>	<b>219,360,055</b>	<b>242,938,170</b>	<b>23,578,115</b>	<b>10.75%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>368,754,616</b>	<b>401,531,215</b>	<b>32,776,599</b>	<b>8.89%</b>	<b>4,280,711</b>	<b>7.73%</b>

## 2025 Assessment Survey for Deuel County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	None.
2.	<b>Appraiser(s) on staff:</b>
	None.
3.	<b>Other full-time employees:</b>
	One.
4.	<b>Other part-time employees:</b>
	None.
5.	<b>Number of shared employees:</b>
	None.
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$213,085
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same.
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$45,100
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$10,000
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,250
12.	<b>Amount of last year's assessor's budget not used:</b>
	\$32,731

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor/staff
6.	<b>Does the county have GIS software?</b>
	Yes.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="http://deuel.gWorks.com">http://deuel.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes



<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Big Springs and Chappell
<b>4.</b>	<b>When was zoning implemented?</b>
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Cardinal Assessment Group; Pritchard & Abbott (gas & oil).
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pictometry.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Cardinal Assessment. Pritchard & Abbott are contracted for mineral interests.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	We require a certificate or the appraiser to have worked under a certified appraiser for an appropriate number of years.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the areas of their appraisal contracts.

## 2025 Residential Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The assessor, clerk and contracted appraiser.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Primarily the cost approach.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The county uses the depreciation tables provided by the CAMA vendor.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The Assessor begins with price per square foot and then makes adjustments based on improved, unimproved or vacated.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The assessor utilizes the site study from 2020 to value rural sites. Thus, the home site is at \$30,000, the farm site (or second acre for non-ag) is \$7,500. Three to ten acres are valued at \$2,000 per acre. Eleven to fifteen acres are valued at \$1,600 per acre, and remaining acres if there is no agricultural use is valued at 100% of grass value.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Currently there are no vacant lots being held for sale or resale.

## 2025 Commercial Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>
	The county assessor, clerk and contracted appraiser.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach is used to estimate the market value of commercial properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The county uses the tables provided by the CAMA vendor.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, and this is due to the limited commercial market in Deuel County.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	By the square foot method and currently commercial lots are approximately twice the value of residential lots. The county assessor implemented three new value classifications off of the I-80 exit based on the number of acres.

## 2025 Agricultural Assessment Survey for Deuel County

1.	<b>Valuation data collection done by:</b>
	The county assessor, clerk and contracted appraiser.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales in Deuel County are monitored and found to be relatively consistent countywide.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The County classifies property as rural residential based on primary use. There is currently no recreational land.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The Panhandle counties utilize the same updated (2024) value for feedlot acres: \$3,000 per acre.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The County Assessor states that currently there are not any parcels enrolled in the Wetlands Reserve Program in Deuel County.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><u>If your county has special value applications, please answer the following</u></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# 2025 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2025, 2026, and 2027

**Date: June 04, 2024**

## **Plan of Assessment Requirements:**

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

## **Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

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

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

Per the 2024 County Abstract, Deuel County consists of 2521 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u> <u>Base of Real Estate</u>
Residential	946	37.53	18.38
Commercial	182	7.22	12.36
Mineral	81	3.21	.02
Agricultural	1312	52.04	69.24
Total	2521	100.00	100.00

(1)

Deuel County has 270130.00 acres of agricultural land. Irrigated land accounts for 8.02%, 63.74% is Dry, 28.05% is Grass. Land classified as "other" accounts for .19% of the total.

New property: For assessment year 2024, 18 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$5,572,178.

#### **Current Resources:**

##### ***A. Staff/Budget/Training:***

The Deuel County Assessor's office staff consists of the assessor, a full-time office clerk (Deputy in training) and a part time office clerk to fill in for the assessor or ft clerk when one or both have to be out of the office for meetings and/or training. We submitted a budget request for 2024-2025 in the amount of \$213,085.

The cost for required training/continuing education has been incorporated into the budget. One staff member holds the Assessor Certificate.

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

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

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

##### ***C. Property Record Cards:***

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

The property cards contain the following:

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

##### ***D. Software for CAMA, Assessment Administration:***

Deuel County has contracted with MIPS for CAMA pricing and administration. We are also under contract with G Works for our GIS system. We implemented Eagleview Pictometry Imagery GIS Images. We have two websites available to the public. [deuel.gworks.com](http://deuel.gworks.com) and [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us)



### Current Assessment Procedures for Real Property:

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

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

These steps are followed:

- 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
- 2) Save updates to Sales file and Property Record.
- 3) Scan & save all deeds, attachments, surveys, 521's along with any other pertinent documents. (521 folder on the assessor's desktop. When the MIPS program is updated, we'll save these documents to each property record. These documents are available upon request only.)
- 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book.
- 5) Send out questionnaire, add returned questionnaires to Sales File
- 6) File update property breakdown sheet in record card.
- 7) Update address book.
- 8) Update record label.
- 9) Update the Cadastral Map.
- 10) Update GIS, if necessary.
- 11) Scan and email original copies of the 521's to PAD by the 15<sup>th</sup> of the following month.

**B. Data collection is completed by the Assessment Clerk. Improvements are priced by the Assessor (Assessment Clerk is being trained) using the current CAMA program (Cost Approach). We are currently using the 2022 costing table.**

**C. The Assessor reviews the sales ratios to determine if any assessment action is needed.**

**D. The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.**

**E. The Assessor is responsible for Public Notices and maintains a file of all publications.**

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

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



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

*Current Assessment Procedures for Real Property:*

*Approaches to value:*

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

The Marshall Swift manual was updated in 2015. We have the MIPS V3.1.0.8 which utilizes residential pricing from 2016 and commercial pricing from 2016. Our records show the Replacement Cost New of improvements as well as the depreciation. We converted to the current MIPS PC-ADMIN program in September 2010 and are current with all updates to the programming.

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

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

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

**Level of Value, Quality and Uniformity for assessment year 2024:**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.00%	25.88	113.79
Commercial	99.00%	20.45	81.90
Agricultural	74.00%	20.24	109.50

**Action Planned for Assessment Year 2025:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from (2024) Land/Lot Study.
3. Implement changes from (2024) Flyover.

**Commercial:**

1. We will continue to monitor Commercial properties for changes and sales.
2. Implement changes from (2024) Land/Lot Study.
3. Implement changes from (2024) Flyover.

**Agricultural:**

1. We will continue to monitor Agricultural land sales.
2. We will begin FSA Map review for completion and implementation for March 19, 2026 values.

**Action Planned for Assessment Year 2026:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will begin Chappell review for completion and implementation for March 19, 2027 values.

**Commercial:**

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

**Agricultural:**

1. We will continue to monitor Agricultural land sales.
2. Implement changes from FSA Map review (2025)
3. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

**Action Planned for Assessment Year 2027:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from Chappell review (2025)
3. Flyover to be done by Eagleview for completion and implementation for March 19, 2028 values.

**Commercial:**

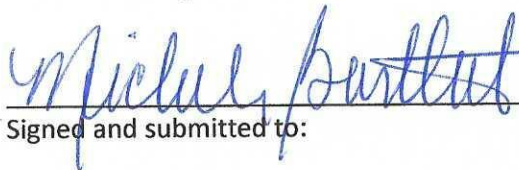
1. We will continue to monitor Commercial properties for changes and sales.
2. We will begin Commercial review for completion and implementation for March 19, 2027 values.
3. Flyover to be done by Eagleview for completion and implementation for March 19, 2028 values.


**Agricultural:**

4. We will continue to monitor Agricultural land sales.
5. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

Respectfully submitted,

Michele Bartlett  
Deuel County Assessor  
Dated: June 04, 2024

  
Signed and submitted to:

  
Deuel County Board of Equalization  
Steven Fischer, Chairman

Date: 6-4-2024