

**NEBRASKA**

Good Life. Great Service.

---

**DEPARTMENT OF REVENUE**

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

---

**WHEELER COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Cara Snider, Wheeler County Assessor

# Table of Contents

---

## **2025 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

---

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.

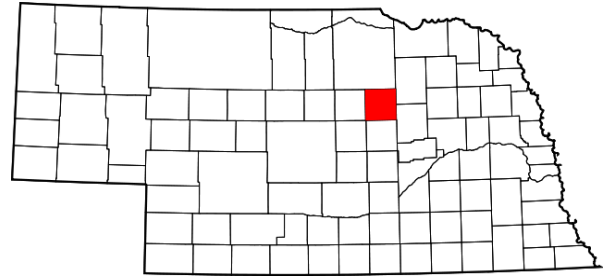
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*



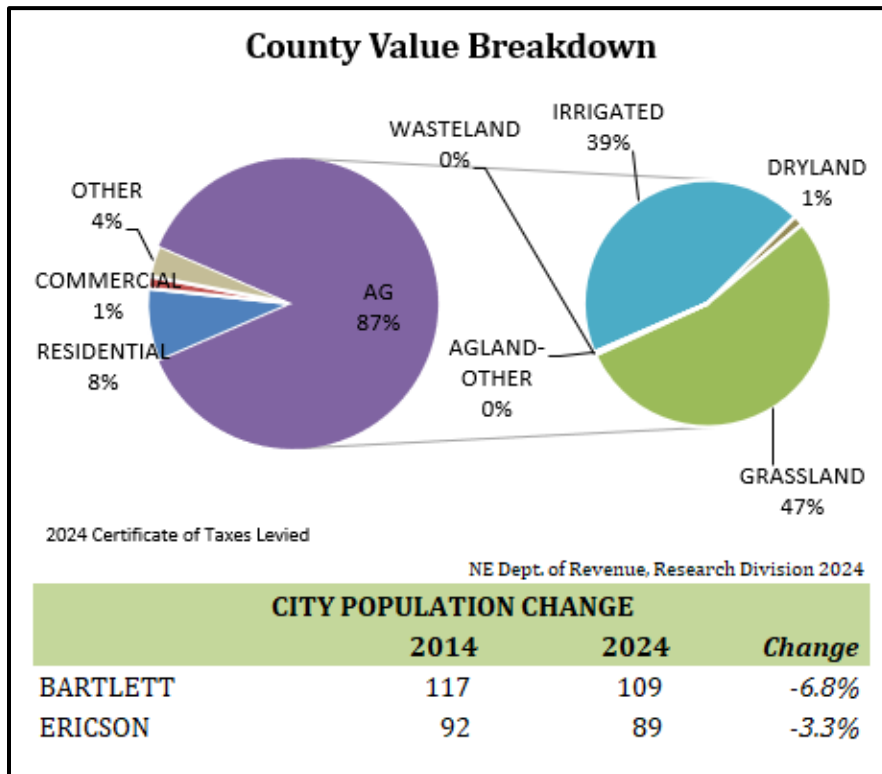
## County Overview

With a total area of 575 square miles, Wheeler County has 775 residents, per the Census Bureau Quick Facts for 2023, a slight increase in population from the 2020 U.S. Census. Reports indicate that 81% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts).



The average home value is \$97,887 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).

The majority of the commercial properties in Wheeler County are located in and around the county seat of Bartlett. According to the latest information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 75, for a 16% decrease in employment.



The majority of the total valuation base in Wheeler County comes from agricultural land. Wheeler County is included in both the Lower Loup and Upper Elkhorn Natural Resource Districts (NRD).

## 2025 Residential Correlation for Wheeler 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.

Sales qualification and verification processes are reviewed. The sales usability rate for the residential class is near the statewide average. The rate of return of sales questionnaires is low. The county assessor receives most sale information by word of mouth and review by the contract appraiser. A review of the roster shows a small number of total sales; the qualified sales roster supports all sales that have been utilized for the measurement of the class are arm’s-length.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Wheeler County consists of three valuation groups defined by assessor locations. Valuation Group 1 includes the two villages within the county, Valuation Group 2 includes all rural areas, and Valuation Group 3 includes the rapidly developing recreational area near Lake Ericson.

The six-year inspection and review cycle of the county is examined. Residential properties are valued by a contract appraiser, including pick-up work and revaluations. The county remains in compliance with statutory requirements. Letters are sent to property owners prior to the contract appraiser’s review. The inspection includes new pictures and measurements if needed. The contract appraiser enters the home for interior inspection if granted access.

The county assessor has a written methodology on file.

2025 Residential Assessment Details for Wheeler 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
1	Bartlett & Ericson	2021	2022*	2024*	2023	
2	Rural	2021	2022*	2021	2021	
3	Lake Ericson	2021	2022*	2021	2023	30% increase to land
<u>Additional comments:</u> Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

A review of the statistical profile shows 20 sales were qualified for measurement purposes. Two measures of central tendency are within acceptable range, the mean is slightly high. The COD and PRD are high. Further analysis of the overall statistics indicates they are split between two

## 2025 Residential Correlation for Wheeler County

---

valuation groups. Valuation Group 1 has measures of central tendency at or near the low end of the acceptable range; and qualitative measures that support uniformity.

The median of Valuation Group 3 is within acceptable range; the mean, weighted mean and qualitative measures are high. A single outlier with a 245% ratio is affecting all the statistics, its removal brings everything but the median within range; however, reduces the median below range. The county assessor updated costing and increased land 30% in Valuation Group 3; the assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle. The COD at 37% suggest that there is significant disparity in the ratios; which is also seen in the lack of correlation in the measures of central tendency. There is some variability in the sample, but all factors point to a level of value at the low end of the acceptable range.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

### *Equalization and Quality of Assessment*

Based on the review of the county assessor’s assessment practices for the residential property in Wheeler County, the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	12	92.84	92.10	91.40	13.07	100.77
3	8	92.47	114.25	100.59	37.21	113.58
____ALL____	20	92.47	100.96	95.63	22.75	105.57

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Wheeler County is determined to be 92% of market value.

## 2025 Commercial Correlation for Wheeler 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.

Sales qualification and verification processes are reviewed. The sales usability rate for the commercial class is below the statewide average. The county has no qualified commercial sales. A review of the sales roster shows a total of four sales; the majority are substantially changed or storage buildings for personal use.

The county assessor uses one valuation group due to the low number of commercial parcels within the county. The six-year inspection and review cycle of the county is examined. Commercial properties are valued by a contract appraiser, including pick-up work and revaluations. The county assessor remains in compliance with statutory requirements. Letters are sent to property owners prior to the contract appraiser’s review. The inspection includes new pictures and measurements if needed. The contract appraiser enters commercial businesses for interior inspection if granted access.

2025 Commercial Assessment Details for Wheeler 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
1	Bartlett, Ericson & Rural	2023	2022*	2023	2022-2023	Economic depreciation of 31% was applied
<u>Additional comments:</u> Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

With no sample and no viable commercial market in Wheeler County, a review of the assessment practices will constitute the primary factor for determining statutory compliance.

Review of History Chart 2, Real Property & Growth Valuations indicates that commercial property in the county has been appraised on a similar cycle as residential property in the county, which supports that values in the commercial class have kept pace with the market.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

## **2025 Commercial Correlation for Wheeler County**

---

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

Based on the review of the county assessor's assessment practices for the commercial property in Wheeler County, the quality of assessment complies with generally accepted mass appraisal techniques.

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

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

## 2025 Agricultural Correlation for Wheeler 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.

Sales qualification and verification processes are reviewed. The sales usability rate for the agricultural class is below the statewide average. A review of the non-qualified sales revealed the majority are adjoining landowner and family sales that do not reflect market value. The county assessor provides documented reasons for all sales that are disqualified. The rate of return of sales questionnaires is low. The county assessor receives most sale information by word of mouth and review of the contract appraiser. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

One agricultural market area is used in Wheeler County for analyzing agricultural sales. The county assessor reviews sale information and identifies common characteristics of the parcels. The sales support one market for the entire county.

The county assessor is current and in compliance with the six-year inspection and review cycle. A contract appraiser reviews all agricultural improvements. Letters are sent to property owners prior to the contract appraiser's review. The inspection includes taking new pictures and measurements if needed. Staff members utilize aerial imagery to update land use; if necessary, a review will be conducted by the contract appraiser.

The county identifies intensive use including feedlots, hog confinements and chicken barns. Cattle and hog facilities are valued at \$1000 per acre. Chicken barns are valued at \$1200 per acre. The contract appraiser physically reviewed and inspected these properties and did a market analysis to arrive at the value.

2025 Agricultural Assessment Details for Wheeler 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	2021	2022*	2021	2021	
AB DW	Agricultural dwellings	2021	2022*	2021	2021	
<u>Additional comments:</u> Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

## 2025 Agricultural Correlation for Wheeler County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2021	Irrigated land 30% increase Grassland 5% increase CRP 10% decrease Waste land 17% increase
Additional comments: * = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class includes 14 qualified sales. Two measures of central tendency are within range, while the mean is slightly low. The COD is within acceptable range.

The 80% Majority Land Use (MLU) statistics for grassland has a median within the acceptable range. The dryland subclass has no sales. The irrigated land measurement is below acceptable range; however, four of the five qualified irrigated land sales are transactions between the same seller, and the buyer being of the same father and son farm operation, purchased through an online auction. Due to these transactions being majority of the irrigated sales, it is difficult to make an adjustment based on the median.

Review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Wheeler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	5	59.19	64.38	64.64	12.21	99.60
1	5	59.19	64.38	64.64	12.21	99.60
<u>    Grass    </u>						
County	8	75.23	73.00	82.14	20.36	88.87
1	8	75.23	73.00	82.14	20.36	88.87
<u>    ALL    </u>						
	14	71.90	68.42	72.22	19.49	94.74

## **2025 Agricultural Correlation for Wheeler County**

---

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

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



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

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	<b>92</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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.



Sarah Scott  
Property Tax Administrator

## APPENDICES

---

## 2025 Commission Summary for Wheeler County

---

### Residential Real Property - Current

Number of Sales	20	Median	92.47
Total Sales Price	\$2,548,499	Mean	100.96
Total Adj. Sales Price	\$2,548,499	Wgt. Mean	95.63
Total Assessed Value	\$2,437,125	Average Assessed Value of the Base	\$67,470
Avg. Adj. Sales Price	\$127,425	Avg. Assessed Value	\$121,856

### Confidence Interval - Current

95% Median C.I	83.03 to 102.01
95% Wgt. Mean C.I	84.66 to 106.60
95% Mean C.I	83.13 to 118.79
% of Value of the Class of all Real Property Value in the County	3.49
% of Records Sold in the Study Period	4.68
% of Value Sold in the Study Period	8.46

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	22	95	94.58
2023	19	98	98.44
2022	23	92	92.32
2021	20	100	94.70

## 2025 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$136,330
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	1.22
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	3	100	91.85
2023	3	100	96.87
2022	5	100	89.74
2021	5	100	89.74

**92 Wheeler**  
**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 : 20  
Total Sales Price : 2,548,499  
Total Adj. Sales Price : 2,548,499  
Total Assessed Value : 2,437,125  
Avg. Adj. Sales Price : 127,425  
Avg. Assessed Value : 121,856

MEDIAN : 92  
WGT. MEAN : 96  
MEAN : 101  
COD : 22.75  
PRD : 105.57

COV : 37.74  
STD : 38.10  
Avg. Abs. Dev : 21.04  
MAX Sales Ratio : 245.08  
MIN Sales Ratio : 62.13

95% Median C.I. : 83.03 to 102.01  
95% Wgt. Mean C.I. : 84.66 to 106.60  
95% Mean C.I. : 83.13 to 118.79

Printed:3/17/2025 5:29:49PM

**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	3	118.78	117.29	124.77	08.72	94.00	101.01	132.09	N/A	119,000	148,472
01-JAN-23 To 31-MAR-23	3	99.33	96.70	94.85	06.07	101.95	86.34	104.43	N/A	149,833	142,112
01-APR-23 To 30-JUN-23	3	87.55	90.74	91.07	07.37	99.64	82.65	102.01	N/A	147,000	133,880
01-JUL-23 To 30-SEP-23	4	102.95	134.14	106.72	47.04	125.69	85.57	245.08	N/A	105,250	112,328
01-OCT-23 To 31-DEC-23	1	83.03	83.03	83.03	00.00	100.00	83.03	83.03	N/A	185,000	153,600
01-JAN-24 To 31-MAR-24	1	66.13	66.13	66.13	00.00	100.00	66.13	66.13	N/A	179,999	119,030
01-APR-24 To 30-JUN-24	1	62.13	62.13	62.13	00.00	100.00	62.13	62.13	N/A	40,000	24,850
01-JUL-24 To 30-SEP-24	4	89.65	89.29	87.78	10.37	101.72	78.07	99.80	N/A	118,750	104,236
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	13	101.01	111.60	103.25	22.48	108.09	82.65	245.08	85.84 to 120.06	128,346	132,515
01-OCT-23 To 30-SEP-24	7	81.91	81.21	81.18	12.88	100.04	62.13	99.80	62.13 to 99.80	125,714	102,061
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	11	87.55	107.44	95.62	25.70	112.36	82.65	245.08	83.03 to 120.06	136,045	130,080
<u>ALL</u>	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	92.84	92.10	91.40	13.07	100.77	62.13	118.78	81.91 to 102.01	114,708	104,848
3	8	92.47	114.25	100.59	37.21	113.58	66.13	245.08	66.13 to 245.08	146,500	147,369
<u>ALL</u>	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856
06											
07											
<u>ALL</u>	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856

**92 Wheeler**  
**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 : 20  
 Total Sales Price : 2,548,499  
 Total Adj. Sales Price : 2,548,499  
 Total Assessed Value : 2,437,125  
 Avg. Adj. Sales Price : 127,425  
 Avg. Assessed Value : 121,856

MEDIAN : 92  
 WGT. MEAN : 96  
 MEAN : 101  
 COD : 22.75  
 PRD : 105.57

COV : 37.74  
 STD : 38.10  
 Avg. Abs. Dev : 21.04  
 MAX Sales Ratio : 245.08  
 MIN Sales Ratio : 62.13

95% Median C.I. : 83.03 to 102.01  
 95% Wgt. Mean C.I. : 84.66 to 106.60  
 95% Mean C.I. : 83.13 to 118.79

Printed:3/17/2025 5:29:49PM

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	245.08	245.08	245.08	00.00	100.00	245.08	245.08	N/A	25,000	61,270
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856
Greater Than 14,999	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856
Greater Than 29,999	19	87.55	93.37	94.15	15.82	99.17	62.13	132.09	82.65 to 102.01	132,816	125,045
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	245.08	245.08	245.08	00.00	100.00	245.08	245.08	N/A	25,000	61,270
30,000 TO 59,999	3	85.57	88.83	88.69	22.06	100.16	62.13	118.78	N/A	41,667	36,955
60,000 TO 99,999	4	100.41	95.83	94.94	06.86	100.94	78.07	104.43	N/A	78,250	74,288
100,000 TO 149,999	3	97.38	101.66	102.58	11.13	99.10	87.55	120.06	N/A	125,667	128,903
150,000 TO 249,999	8	84.44	85.91	85.77	08.86	100.16	66.13	102.01	66.13 to 102.01	182,312	156,363
250,000 TO 499,999	1	132.09	132.09	132.09	00.00	100.00	132.09	132.09	N/A	250,000	330,225
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	20	92.47	100.96	95.63	22.75	105.57	62.13	245.08	83.03 to 102.01	127,425	121,856

**92 Wheeler**  
**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 : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

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

Printed:3/17/2025 5:29:50PM

**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											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24											
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22											
01-JAN-23 To 31-DEC-23											
<u>ALL</u>											

**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											
04											
<u>ALL</u>											

**92 Wheeler  
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 : 0  
 Total Sales Price : 0  
 Total Adj. Sales Price : 0  
 Total Assessed Value : 0  
 Avg. Adj. Sales Price : 0  
 Avg. Assessed Value : 0

MEDIAN : 0  
 WGT. MEAN : 0  
 MEAN : 0  
 COD : 00.00  
 PRD : 00.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 00.00  
 MIN Sales Ratio : 00.00

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

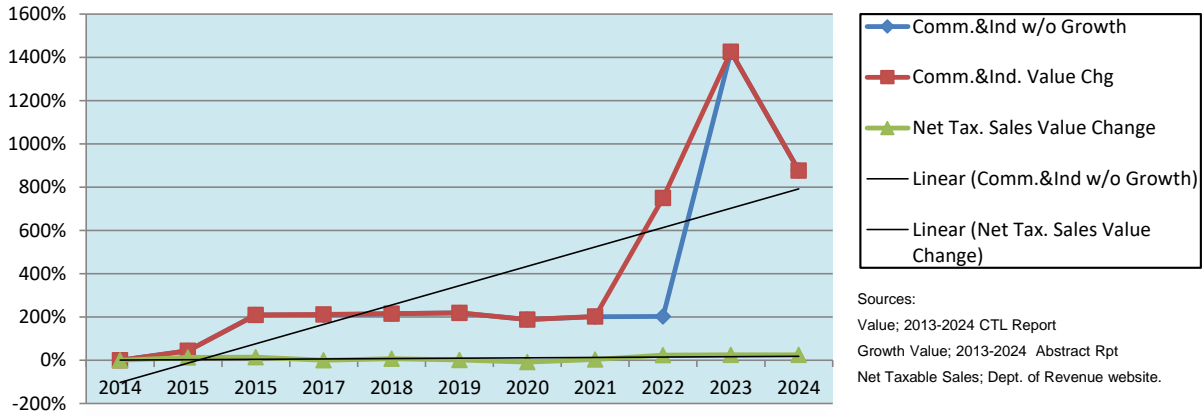
Printed:3/17/2025 5:29:50PM

**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											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>											



### 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	\$ 985,650	\$ -	0.00%	\$ 985,650		\$ 3,387,361	
2014	\$ 1,422,410	\$ -	0.00%	\$ 1,422,410	44.31%	\$ 3,833,129	13.16%
2015	\$ 3,052,440	\$ -	0.00%	\$ 3,052,440	114.60%	\$ 3,852,827	0.51%
2015	\$ 3,071,440	\$ 18,560	0.60%	\$ 3,052,880	0.01%	\$ 3,391,327	-11.98%
2017	\$ 3,106,460	\$ -	0.00%	\$ 3,106,460	1.14%	\$ 3,624,869	6.89%
2018	\$ 3,138,890	\$ -	0.00%	\$ 3,138,890	1.04%	\$ 3,433,980	-5.27%
2019	\$ 2,838,660	\$ -	0.00%	\$ 2,838,660	-9.56%	\$ 3,094,327	-9.89%
2020	\$ 2,975,810	\$ 8,370	0.28%	\$ 2,967,440	4.54%	\$ 3,495,345	12.96%
2021	\$ 8,375,810	\$ 5,400,000	64.47%	\$ 2,975,810	0.00%	\$ 4,183,044	19.67%
2022	\$ 15,041,150	\$ -	0.00%	\$ 15,041,150	79.58%	\$ 4,239,617	1.35%
2023	\$ 9,629,670	\$ -	0.00%	\$ 9,629,670	-35.98%	\$ 4,221,806	-0.42%
2024	\$ 9,631,320	\$ -	0.00%	\$ 9,631,320	0.02%	\$ 5,082,552	20.39%
<b>Ann %chg</b>	<b>21.08%</b>			<b>Average</b>	<b>18.15%</b>	2.86%	<b>4.31%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	44.31%	44.31%	13.16%
2015	209.69%	209.69%	13.74%
2016	209.73%	211.62%	0.12%
2017	215.17%	215.17%	7.01%
2018	218.46%	218.46%	1.38%
2019	188.00%	188.00%	-8.65%
2020	201.06%	201.91%	3.19%
2021	201.91%	749.78%	23.49%
2022	1426.01%	1426.01%	25.16%
2023	876.99%	876.99%	24.63%
2024	877.15%	877.15%	50.04%

County Number	92
County Name	Wheeler

**92 Wheeler**  
**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 : 14  
Total Sales Price : 16,725,569  
Total Adj. Sales Price : 16,725,569  
Total Assessed Value : 12,079,535  
Avg. Adj. Sales Price : 1,194,684  
Avg. Assessed Value : 862,824

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 68  
COD : 19.49  
PRD : 94.74

COV : 25.87  
STD : 17.70  
Avg. Abs. Dev : 14.01  
MAX Sales Ratio : 105.29  
MIN Sales Ratio : 43.20

95% Median C.I. : 51.93 to 81.91  
95% Wgt. Mean C.I. : 57.59 to 86.86  
95% Mean C.I. : 58.20 to 78.64

Printed:3/17/2025 5:29:52PM

<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	1	76.17	76.17	76.17	00.00	100.00	76.17	76.17	N/A	640,000	487,460	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	5	74.29	71.24	87.44	29.21	81.47	43.20	105.29	N/A	836,027	731,061	
01-JAN-23 To 31-MAR-23	1	81.91	81.91	81.91	00.00	100.00	81.91	81.91	N/A	1,300,000	1,064,890	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	1	69.72	69.72	69.72	00.00	100.00	69.72	69.72	N/A	1,453,515	1,013,435	
01-APR-24 To 30-JUN-24	5	59.19	64.38	64.64	12.21	99.60	56.16	75.36	N/A	1,740,784	1,125,159	
01-JUL-24 To 30-SEP-24	1	51.93	51.93	51.93	00.00	100.00	51.93	51.93	N/A	448,000	232,650	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	1	76.17	76.17	76.17	00.00	100.00	76.17	76.17	N/A	640,000	487,460	
01-OCT-22 To 30-SEP-23	6	78.10	73.02	86.13	24.78	84.78	43.20	105.29	43.20 to 105.29	913,356	786,699	
01-OCT-23 To 30-SEP-24	7	59.19	63.36	64.80	13.03	97.78	51.93	75.36	51.93 to 75.36	1,515,062	981,697	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	5	74.29	71.24	87.44	29.21	81.47	43.20	105.29	N/A	836,027	731,061	
01-JAN-23 To 31-DEC-23	1	81.91	81.91	81.91	00.00	100.00	81.91	81.91	N/A	1,300,000	1,064,890	
<u>ALL</u>	14	71.90	68.42	72.22	19.49	94.74	43.20	105.29	51.93 to 81.91	1,194,684	862,824	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	71.90	68.42	72.22	19.49	94.74	43.20	105.29	51.93 to 81.91	1,194,684	862,824	
<u>ALL</u>	14	71.90	68.42	72.22	19.49	94.74	43.20	105.29	51.93 to 81.91	1,194,684	862,824	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	7	76.17	77.21	85.91	16.86	89.87	43.20	105.29	43.20 to 105.29	985,734	846,861	
1	7	76.17	77.21	85.91	16.86	89.87	43.20	105.29	43.20 to 105.29	985,734	846,861	
<u>ALL</u>	14	71.90	68.42	72.22	19.49	94.74	43.20	105.29	51.93 to 81.91	1,194,684	862,824	

**92 Wheeler**  
**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 : 14  
 Total Sales Price : 16,725,569  
 Total Adj. Sales Price : 16,725,569  
 Total Assessed Value : 12,079,535  
 Avg. Adj. Sales Price : 1,194,684  
 Avg. Assessed Value : 862,824

MEDIAN : 72  
 WGT. MEAN : 72  
 MEAN : 68  
 COD : 19.49  
 PRD : 94.74

COV : 25.87  
 STD : 17.70  
 Avg. Abs. Dev : 14.01  
 MAX Sales Ratio : 105.29  
 MIN Sales Ratio : 43.20

95% Median C.I. : 51.93 to 81.91  
 95% Wgt. Mean C.I. : 57.59 to 86.86  
 95% Mean C.I. : 58.20 to 78.64

*Printed:3/17/2025 5:29:52PM*

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	5	59.19	64.38	64.64	12.21	99.60	56.16	75.36	N/A	1,740,784	1,125,159
1	5	59.19	64.38	64.64	12.21	99.60	56.16	75.36	N/A	1,740,784	1,125,159
<b>Grass</b>											
County	8	75.23	73.00	82.14	20.36	88.87	43.20	105.29	43.20 to 105.29	946,706	777,636
1	8	75.23	73.00	82.14	20.36	88.87	43.20	105.29	43.20 to 105.29	946,706	777,636
<b>ALL</b>	14	71.90	68.42	72.22	19.49	94.74	43.20	105.29	51.93 to 81.91	1,194,684	862,824

## Wheeler County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,640	5,640	5,640	5,644
Holt	3	2,900	2,900	2,900	2,900	2,672	2,800	2,600	2,600	2,752
Holt	2	5,900	5,900	5,900	5,900	5,600	5,600	5,600	5,600	5,705
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,123
Boone	2	7,710	3,340	4,881	3,953	3,318	5,477	4,215	3,669	3,974
Greeley	2	6,325	6,300	6,275	6,250	6,225	6,200	6,175	6,150	6,233
Greeley	1	4,680	4,680	4,670	4,670	4,590	4,590	4,530	4,530	4,573
Garfield	1	4,595	4,595	4,595	3,905	3,905	3,475	3,475	2,995	4,015
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,519
Holt	2	2,700	2,700	n/a	2,650	2,450	2,450	2,100	2,100	2,507
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,675
Boone	2	2,620	2,076	1,754	1,806	1,689	1,782	1,545	1,582	1,803
Greeley	2	n/a	2,550	2,500	2,450	2,400	2,350	2,300	2,250	2,386
Greeley	1	n/a	2,025	2,010	1,985	1,975	1,950	1,730	1,565	1,795
Garfield	1	n/a	1,750	1,750	1,550	1,550	1,280	1,280	1,200	1,491
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138

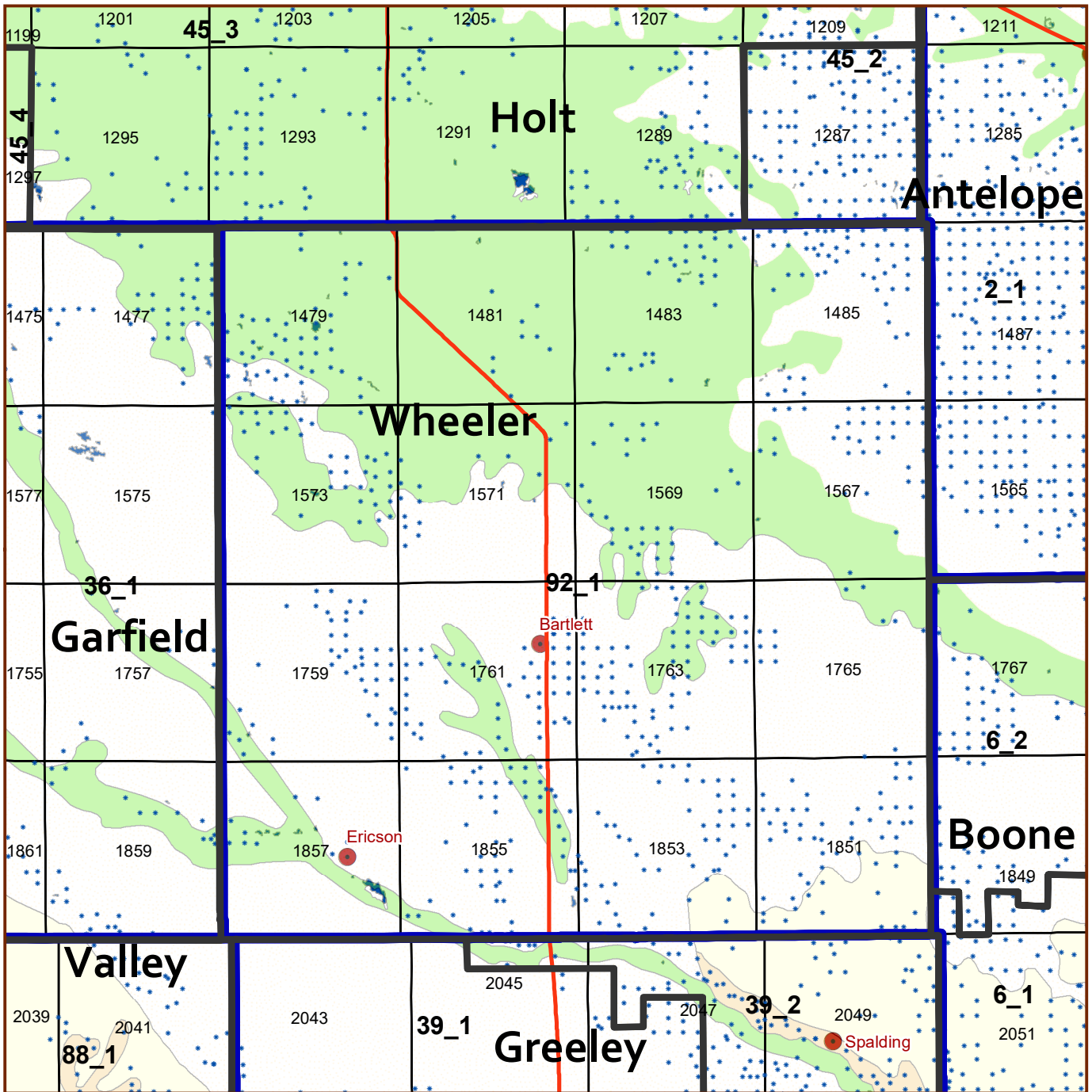
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Holt	3	1,816	2,029	1,627	1,854	1,452	1,453	1,450	1,453	1,687
Holt	2	1,915	2,099	1,902	1,900	1,476	1,456	n/a	1,452	1,645
Antelope	1	2,400	2,350	2,350	2,350	2,095	2,095	2,050	2,000	2,265
Boone	2	1,552	1,546	1,548	1,586	1,426	1,426	n/a	1,426	1,459
Greeley	2	1,740	1,640	1,600	1,580	1,537	1,468	n/a	1,460	1,592
Greeley	1	1,220	1,200	1,180	1,160	1,140	1,120	n/a	1,077	1,139
Garfield	1	1,220	n/a	1,220	1,220	1,060	1,060	1,060	1,061	1,110
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1,093	n/a	994
Holt	3	1,829	500	250
Holt	2	1,592	500	250
Antelope	1	2,630	500	182
Boone	2	1,557	409	145
Greeley	2	1,773	n/a	400
Greeley	1	1,217	n/a	400
Garfield	1	1,246	n/a	191
Valley	1	1,403	1,455	325

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.

# WHEELER COUNTY



**Legend**

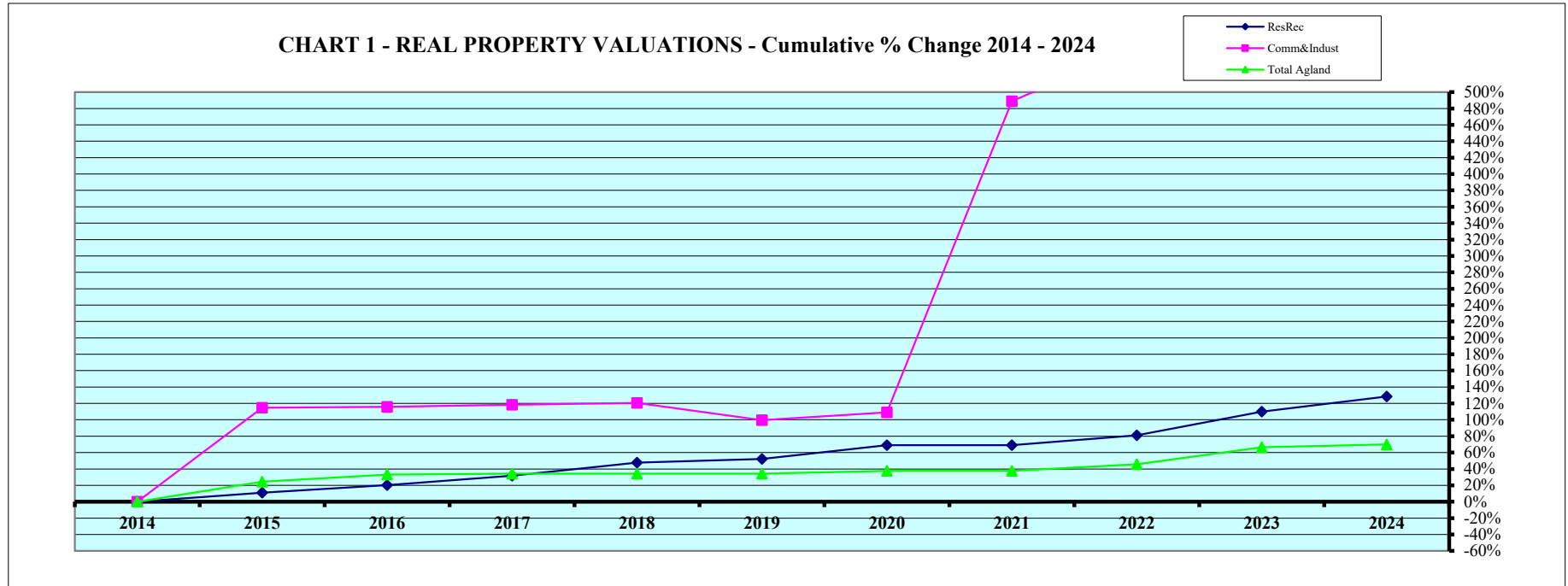
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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	10,462,768	-	-	-	1,422,410	-	-	-	366,225,315	-	-	-
2015	11,627,169	1,164,401	11.13%	11.13%	3,052,440	1,630,030	114.60%	114.60%	456,242,300	90,016,985	24.58%	24.58%
2016	12,592,559	965,390	8.30%	20.36%	3,071,440	19,000	0.62%	115.93%	487,593,870	31,351,570	6.87%	33.14%
2017	13,785,914	1,193,355	9.48%	31.76%	3,106,460	35,020	1.14%	118.39%	491,756,195	4,162,325	0.85%	34.28%
2018	15,451,849	1,665,935	12.08%	47.68%	3,138,890	32,430	1.04%	120.67%	491,630,165	-126,030	-0.03%	34.24%
2019	15,924,275	472,426	3.06%	52.20%	2,838,660	-300,230	-9.56%	99.57%	491,313,455	-316,710	-0.06%	34.16%
2020	17,695,105	1,770,830	11.12%	69.12%	2,975,810	137,150	4.83%	109.21%	504,429,827	13,116,372	2.67%	37.74%
2021	17,682,865	-12,240	-0.07%	69.01%	8,375,810	5,400,000	181.46%	488.85%	503,634,147	-795,680	-0.16%	37.52%
2022	18,951,565	1,268,700	7.17%	81.13%	9,318,390	942,580	11.25%	555.11%	533,337,282	29,703,135	5.90%	45.63%
2023	21,958,400	3,006,835	15.87%	109.87%	9,629,670	311,280	3.34%	577.00%	610,013,910	76,676,628	14.38%	66.57%
2024	23,899,845	1,941,445	8.84%	128.43%	9,631,320	1,650	0.02%	577.11%	622,397,150	12,383,240	2.03%	69.95%

Rate Annual %chg: Residential & Recreational **8.61%**

Commercial & Industrial **21.08%**

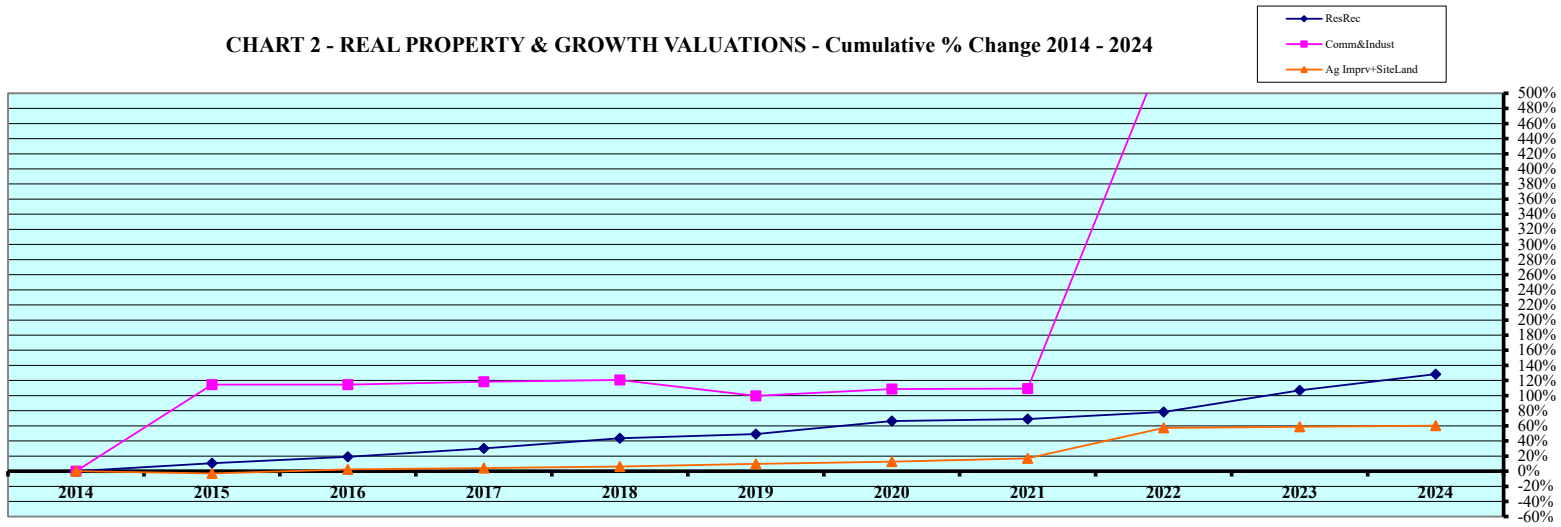
Agricultural Land **5.45%**

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

**CHART 1**

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

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	10,462,768	262,665	2.51%	10,200,103	--	--	1,422,410	0	0.00%	1,422,410	--	--
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	10.59%	3,052,440	0	0.00%	3,052,440	114.60%	114.60%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	18.99%	3,071,440	18,560	0.60%	3,052,880	0.01%	114.63%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	30.14%	3,106,460	0	0.00%	3,106,460	1.14%	118.39%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	43.67%	3,138,890	0	0.00%	3,138,890	1.04%	120.67%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	49.09%	2,838,660	0	0.00%	2,838,660	-9.56%	99.57%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	66.46%	2,975,810	8,370	0.28%	2,967,440	4.54%	108.62%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	68.99%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	109.21%
2022	18,951,565	304,834	1.61%	18,646,731	5.45%	78.22%	9,318,390	0	0.00%	9,318,390	11.25%	555.11%
2023	21,958,400	299,315	1.36%	21,659,085	14.29%	107.01%	9,629,670	0	0.00%	9,629,670	3.34%	577.00%
2024	23,899,845	0	0.00%	23,899,845	8.84%	128.43%	9,631,320	0	0.00%	9,631,320	0.02%	577.11%
Rate Ann%chg	8.61%	Resid & Recreat w/o growth				7.36%	C & I w/o growth				12.64%	

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	Ann.%chg w/o grwth	
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	--	--
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	-2.97%
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	2.37%
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	4.23%
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	6.06%
2019	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	9.69%
2020	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	12.54%
2021	15,867,195	26,973,735	42,840,930	863,010	2.01%	41,977,920	-0.45%	17.01%
2022	33,275,485	23,482,670	56,758,155	353,723	0.62%	56,404,432	31.66%	57.22%
2023	33,852,140	23,749,590	57,601,730	657,850	1.14%	56,943,880	0.33%	58.73%
2024	34,443,775	24,914,685	59,358,460	1,868,840	3.15%	57,489,620	-0.19%	60.25%
Rate Ann%chg	14.48%	-0.79%	5.16%	Ag Imprv+Site w/o growth			2.70%	

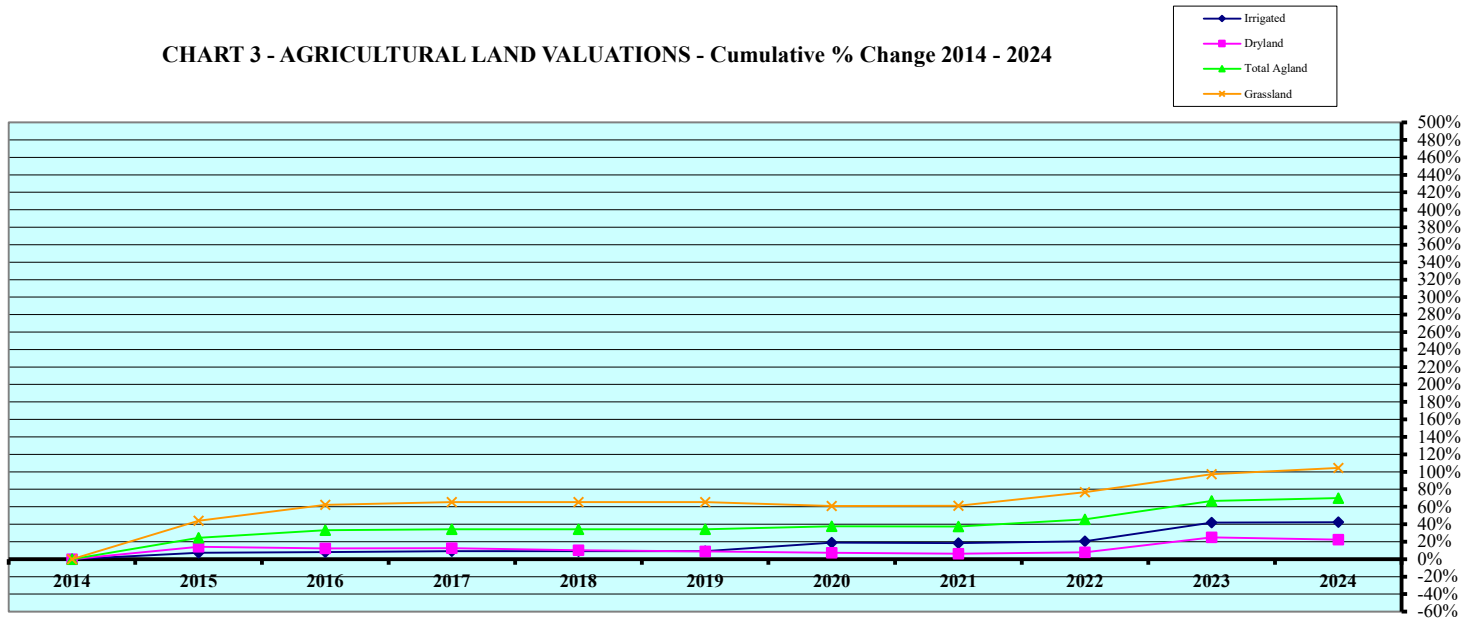
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 92  
County WHEELER

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	192,756,425	-	-	-	6,728,875	-	-	-	165,067,100	-	-	-
2015	207,083,970	14,327,545	7.43%	7.43%	7,678,130	949,255	14.11%	14.11%	237,882,465	72,815,365	44.11%	44.11%
2016	208,278,810	1,194,840	0.58%	8.05%	7,565,885	-112,245	-1.46%	12.44%	267,773,260	29,890,795	12.57%	62.22%
2017	210,638,100	2,359,290	1.13%	9.28%	7,583,775	17,890	0.24%	12.70%	272,947,680	5,174,420	1.93%	65.36%
2018	210,567,395	-70,705	-0.03%	9.24%	7,414,925	-168,850	-2.23%	10.20%	273,064,860	117,180	0.04%	65.43%
2019	210,643,710	76,315	0.04%	9.28%	7,330,860	-84,065	-1.13%	8.95%	272,767,885	-296,975	-0.11%	65.25%
2020	229,363,652	18,719,942	8.89%	18.99%	7,221,390	-109,470	-1.49%	7.32%	265,684,700	-7,083,185	-2.60%	60.96%
2021	228,373,547	-990,105	-0.43%	18.48%	7,157,970	-63,420	-0.88%	6.38%	265,942,545	257,845	0.10%	61.11%
2022	232,309,087	3,935,540	1.72%	20.52%	7,264,925	106,955	1.49%	7.97%	291,528,705	25,586,160	9.62%	76.61%
2023	273,554,965	41,245,878	17.75%	41.92%	8,408,605	1,143,680	15.74%	24.96%	325,721,465	34,192,760	11.73%	97.33%
2024	274,308,115	753,150	0.28%	42.31%	8,239,585	-169,020	-2.01%	22.45%	337,511,940	11,790,475	3.62%	104.47%

Rate Ann.%chg: Irrigated **3.59%** Dryland **2.05%** Grassland **7.41%**

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	1,672,915	-	-	-	0	-	-	-	366,225,315	-	-	-
2015	3,597,735	1,924,820	115.06%	115.06%	0	0	-	-	456,242,300	90,016,985	24.58%	24.58%
2016	3,975,915	378,180	10.51%	137.66%	0	0	-	-	487,593,870	31,351,570	6.87%	33.14%
2017	586,640	-3,389,275	-85.25%	-64.93%	0	0	-	-	491,756,195	4,162,325	0.85%	34.28%
2018	582,985	-3,655	-0.62%	-65.15%	0	0	-	-	491,630,165	-126,030	-0.03%	34.24%
2019	571,000	-11,985	-2.06%	-65.87%	0	0	-	-	491,313,455	-316,710	-0.06%	34.16%
2020	1,642,985	1,071,985	187.74%	-1.79%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	37.74%
2021	1,642,985	0	0.00%	-1.79%	517,100	0	0.00%	0.00%	503,634,147	-795,680	-0.16%	37.52%
2022	1,614,050	-28,935	-1.76%	-3.52%	620,515	103,415	20.00%	5.90%	533,337,282	29,703,135	5.90%	45.63%
2023	1,708,360	94,310	5.84%	2.12%	620,515	0	0.00%	0.00%	610,013,910	76,676,628	14.38%	66.57%
2024	1,716,995	8,635	0.51%	2.63%	620,515	0	0.00%	0.00%	622,397,150	12,383,240	2.03%	69.95%

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

Rate Ann.%chg: Total Agric Land **5.45%**



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	192,567,175	63,688	3,024			6,838,715	5,749	1,190			165,044,485	283,419	582		
2015	207,374,695	63,614	3,260	7.81%	7.81%	7,692,830	5,683	1,354	13.79%	13.79%	237,778,975	283,449	839	44.05%	44.05%
2016	208,278,810	63,903	3,259	-0.02%	7.79%	7,678,130	5,671	1,354	0.01%	13.81%	268,533,990	283,177	948	13.04%	62.84%
2017	210,638,100	64,531	3,264	0.15%	7.95%	7,583,765	5,588	1,357	0.25%	14.10%	272,947,990	288,883	945	-0.36%	62.25%
2018	210,567,405	64,508	3,264	0.00%	7.96%	7,414,925	5,461	1,358	0.03%	14.13%	273,066,500	289,033	945	-0.01%	62.24%
2019	210,643,710	64,529	3,264	0.00%	7.96%	7,333,400	5,401	1,358	0.01%	14.15%	272,756,550	288,788	944	-0.03%	62.19%
2020	230,078,560	63,822	3,605	10.44%	19.23%	7,221,390	5,396	1,338	-1.45%	12.50%	265,665,970	288,854	920	-2.62%	57.94%
2021	228,424,535	63,364	3,605	0.00%	19.23%	7,168,740	5,357	1,338	-0.01%	12.49%	266,079,600	289,543	919	-0.08%	57.81%
2022	232,360,075	63,224	3,675	1.95%	21.55%	7,264,925	5,318	1,366	2.09%	14.84%	291,671,330	289,739	1,007	9.54%	72.87%
2023	273,554,965	62,987	4,343	18.17%	43.64%	8,408,605	5,230	1,608	17.69%	35.15%	325,755,185	290,065	1,123	11.56%	92.85%
2024	274,490,740	63,202	4,343	0.00%	43.64%	8,239,580	5,125	1,608	0.00%	35.16%	337,529,010	289,949	1,164	3.66%	99.90%

Rate Annual %chg Average Value/Acre: 3.61%

1.88%

7.42%

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	1,672,915	7,571	221			0	0				366,123,290	360,427	1,016		
2015	3,597,740	7,571	475	115.06%	115.06%	0	0				456,444,240	360,317	1,267	24.71%	24.71%
2016	3,975,915	7,572	525	10.51%	137.66%	0	0				488,466,845	360,324	1,356	7.01%	33.45%
2017	586,645	1,320	444	-15.35%	101.17%	0	0				491,756,500	360,322	1,365	0.67%	34.35%
2018	583,205	1,320	442	-0.59%	99.98%	0	0				491,632,035	360,322	1,364	-0.03%	34.32%
2019	571,000	1,291	442	0.09%	100.15%	0	0				491,304,660	360,009	1,365	0.02%	34.35%
2020	1,584,970	1,939	818	84.86%	270.00%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	37.91%
2021	1,642,985	2,049	802	-1.93%	262.87%	517,100	517	1,000	0.00%		503,832,960	360,831	1,396	-0.33%	37.46%
2022	1,614,050	2,031	795	-0.87%	259.71%	620,515	517	1,200	20.00%		533,530,895	360,829	1,479	5.89%	45.56%
2023	1,708,360	2,030	842	5.88%	280.86%	620,515	517	1,200	0.00%		610,047,630	360,829	1,691	14.34%	66.44%
2024	1,716,995	2,036	843	0.23%	281.75%	620,515	517	1,200	0.00%		622,596,840	360,829	1,725	2.06%	69.86%

92  
WHEELER

Rate Annual %chg Average Value/Acre: 5.45%

(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
774	WHEELER	25,461,042	1,387,260	144,022	23,466,435	9,631,320	0	433,410	622,397,150	34,443,775	24,914,685	0	742,279,099
cnty sectorvalue % of total value:		3.43%	0.19%	0.02%	3.16%	1.30%		0.06%	83.85%	4.64%	3.36%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
109	BARTLETT	276,947	0	0	4,070,320	691,880	0	0	0	0	0	0	5,039,147
14.08%	%sector of county sector	1.09%			17.35%	7.18%							0.68%
	%sector of municipality	5.50%			80.77%	13.73%							100.00%
89	ERICSON	70,265	83,280	1,235	5,105,660	1,247,705	0	0	6,990	79,110	1,200	0	6,595,445
11.50%	%sector of county sector	0.28%	6.00%	0.86%	21.76%	12.95%			0.00%	0.23%	0.00%		0.89%
	%sector of municipality	1.07%	1.26%	0.02%	77.41%	18.92%			0.11%	1.20%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
198	Total Municipalities	347,212	83,280	1,235	9,175,982	1,939,586	0	0	6,990	79,110	1,200	0	11,634,594
25.61%	%all municip.sectors of cnty	1.36%	6.00%	0.86%	39.10%	20.14%			0.00%	0.23%	0.00%		1.57%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,999</b>	<b>Value : 825,656,380</b>	<b>Growth 1,942,665</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	43	430,380	0	0	66	1,977,510	109	2,407,890	
<b>02. Res Improve Land</b>	148	1,694,280	0	0	153	6,645,245	301	8,339,525	
<b>03. Res Improvements</b>	150	8,253,670	0	0	159	9,388,020	309	17,641,690	
<b>04. Res Total</b>	193	10,378,330	0	0	225	18,010,775	418	28,389,105	86,875
<b>% of Res Total</b>	46.17	36.56	0.00	0.00	53.83	63.44	20.91	3.44	4.47
<b>05. Com UnImp Land</b>	4	6,485	0	0	3	16,325	7	22,810	
<b>06. Com Improve Land</b>	34	131,160	0	0	6	596,675	40	727,835	
<b>07. Com Improvements</b>	34	2,146,265	0	0	33	7,191,485	67	9,337,750	
<b>08. Com Total</b>	38	2,283,910	0	0	36	7,804,485	74	10,088,395	281,320
<b>% of Com Total</b>	51.35	22.64	0.00	0.00	48.65	77.36	3.70	1.22	14.48
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	9	420,460	9	420,460	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	9	420,460	9	420,460	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.45	0.05	0.00
<b>Res &amp; Rec Total</b>	193	10,378,330	0	0	234	18,431,235	427	28,809,565	86,875
<b>% of Res &amp; Rec Total</b>	45.20	36.02	0.00	0.00	54.80	63.98	21.36	3.49	4.47
<b>Com &amp; Ind Total</b>	38	2,283,910	0	0	36	7,804,485	74	10,088,395	281,320
<b>% of Com &amp; Ind Total</b>	51.35	22.64	0.00	0.00	48.65	77.36	3.70	1.22	14.48
<b>17. Taxable Total</b>	231	12,662,240	0	0	270	26,235,720	501	38,897,960	368,195
<b>% of Taxable Total</b>	46.11	32.55	0.00	0.00	53.89	67.45	25.06	4.71	18.95

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	57	88

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,093	533,502,255	1,093	533,502,255
28. Ag-Improved Land	0	0	0	0	391	192,043,890	391	192,043,890
29. Ag Improvements	0	0	0	0	405	61,212,275	405	61,212,275

30. Ag Total				1,498	786,758,420
--------------	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	41	40.52	283,640	41	40.52	283,640	
32. HomeSite Improv Land	224	240.90	1,686,320	224	240.90	1,686,320	
33. HomeSite Improvements	266	0.00	33,941,855	266	0.00	33,941,855	1,253,670
34. HomeSite Total				<b>307</b>	<b>281.42</b>	<b>35,911,815</b>	
35. FarmSite UnImp Land	62	202.40	242,885	62	202.40	242,885	
36. FarmSite Improv Land	297	1,985.50	2,382,565	297	1,985.50	2,382,565	
37. FarmSite Improvements	365	0.00	27,270,420	365	0.00	27,270,420	320,800
38. FarmSite Total				<b>427</b>	<b>2,187.90</b>	<b>29,895,870</b>	
39. Road & Ditches	657	1,913.53	0	657	1,913.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>734</b>	<b>4,382.85</b>	<b>65,807,685</b>	<b>1,574,470</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,440.88	2.28%	8,234,635	2.31%	5,715.00
46. 1A	1,126.88	1.78%	6,440,120	1.81%	5,715.00
47. 2A1	527.10	0.83%	3,012,385	0.84%	5,715.02
48. 2A	1,042.98	1.65%	5,913,715	1.66%	5,670.02
49. 3A1	5,652.41	8.95%	31,879,640	8.94%	5,640.01
50. 3A	9,040.80	14.31%	50,990,125	14.30%	5,640.00
51. 4A1	21,188.70	33.54%	119,504,315	33.51%	5,640.00
52. 4A	23,155.41	36.65%	130,596,450	36.63%	5,640.00
<b>53. Total</b>	<b>63,175.16</b>	<b>100.00%</b>	<b>356,571,385</b>	<b>100.00%</b>	<b>5,644.17</b>
<b>Dry</b>					
54. 1D1	139.90	2.75%	300,785	3.68%	2,150.00
55. 1D	408.06	8.03%	832,440	10.18%	2,039.99
56. 2D1	230.81	4.54%	428,165	5.24%	1,855.05
57. 2D	370.36	7.29%	655,540	8.02%	1,770.01
58. 3D1	766.99	15.10%	1,303,880	15.95%	1,700.00
59. 3D	272.33	5.36%	442,565	5.41%	1,625.11
60. 4D1	240.19	4.73%	366,340	4.48%	1,525.21
61. 4D	2,652.39	52.20%	3,845,985	47.04%	1,450.01
<b>62. Total</b>	<b>5,081.03</b>	<b>100.00%</b>	<b>8,175,700</b>	<b>100.00%</b>	<b>1,609.06</b>
<b>Grass</b>					
63. 1G1	72,733.43	25.09%	89,179,010	25.22%	1,226.11
64. 1G	619.80	0.21%	751,335	0.21%	1,212.22
65. 2G1	30,354.57	10.47%	37,126,970	10.50%	1,223.11
66. 2G	11,232.37	3.87%	13,626,850	3.85%	1,213.18
67. 3G1	97,946.93	33.78%	119,760,260	33.87%	1,222.71
68. 3G	69,690.80	24.04%	85,079,175	24.06%	1,220.81
69. 4G1	844.07	0.29%	1,000,225	0.28%	1,185.00
70. 4G	6,514.11	2.25%	7,037,425	1.99%	1,080.34
<b>71. Total</b>	<b>289,936.08</b>	<b>100.00%</b>	<b>353,561,250</b>	<b>100.00%</b>	<b>1,219.45</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>63,175.16</b>	<b>17.51%</b>	<b>356,571,385</b>	<b>49.46%</b>	<b>5,644.17</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>5,081.03</b>	<b>1.41%</b>	<b>8,175,700</b>	<b>1.13%</b>	<b>1,609.06</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>289,936.08</b>	<b>80.37%</b>	<b>353,561,250</b>	<b>49.04%</b>	<b>1,219.45</b>
72. Waste	2,035.11	0.56%	2,021,885	0.28%	993.50
73. Other	517.10	0.14%	620,515	0.09%	1,199.99
74. Exempt	620.67	0.17%	230,475	0.03%	371.33
<b>75. Market Area Total</b>	<b>360,744.48</b>	<b>100.00%</b>	<b>720,950,735</b>	<b>100.00%</b>	<b>1,998.51</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	63,175.16	356,571,385	63,175.16	356,571,385
77. Dry Land	0.00	0	0.00	0	5,081.03	8,175,700	5,081.03	8,175,700
78. Grass	0.00	0	0.00	0	289,936.08	353,561,250	289,936.08	353,561,250
79. Waste	0.00	0	0.00	0	2,035.11	2,021,885	2,035.11	2,021,885
80. Other	0.00	0	0.00	0	517.10	620,515	517.10	620,515
81. Exempt	0.28	0	0.00	0	620.39	230,475	620.67	230,475
82. Total	0.00	0	0.00	0	360,744.48	720,950,735	360,744.48	720,950,735

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	63,175.16	17.51%	356,571,385	49.46%	5,644.17
Dry Land	5,081.03	1.41%	8,175,700	1.13%	1,609.06
Grass	289,936.08	80.37%	353,561,250	49.04%	1,219.45
Waste	2,035.11	0.56%	2,021,885	0.28%	993.50
Other	517.10	0.14%	620,515	0.09%	1,199.99
Exempt	620.67	0.17%	230,475	0.03%	371.33
Total	360,744.48	100.00%	720,950,735	100.00%	1,998.51



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bartlett / Ericson	49	430,230	147	1,688,605	149	8,253,570	198	10,372,405	41,695
83.2 Lake	65	1,975,065	150	6,617,825	150	8,867,200	215	17,460,090	45,180
83.3 Rural	4	423,055	4	33,095	10	520,920	14	977,070	0
84 Residential Total	118	2,828,350	301	8,339,525	309	17,641,690	427	28,809,565	86,875

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Bartlett / Ericson	4	6,485	34	131,160	61	7,546,265	65	7,683,910	281,320
85.2 Rural	3	16,325	6	596,675	6	1,791,485	9	2,404,485	0
86 Commercial Total	7	22,810	40	727,835	67	9,337,750	74	10,088,395	281,320

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	70,625.54	24.93%	86,860,335	25.08%	1,229.87
88. 1G	514.90	0.18%	635,945	0.18%	1,235.08
89. 2G1	30,192.57	10.66%	36,950,390	10.67%	1,223.82
90. 2G	10,809.66	3.82%	13,166,095	3.80%	1,217.99
91. 3G1	96,293.01	33.99%	117,957,490	34.06%	1,224.98
92. 3G	67,541.69	23.84%	82,736,640	23.89%	1,224.97
93. 4G1	844.07	0.30%	1,000,225	0.29%	1,185.00
94. 4G	6,461.98	2.28%	6,984,250	2.02%	1,080.82
95. Total	283,283.42	100.00%	346,291,370	100.00%	1,222.42
<b>CRP</b>					
96. 1C1	2,107.89	31.68%	2,318,675	31.89%	1,100.00
97. 1C	104.90	1.58%	115,390	1.59%	1,100.00
98. 2C1	162.00	2.44%	176,580	2.43%	1,090.00
99. 2C	422.71	6.35%	460,755	6.34%	1,090.00
100. 3C1	1,653.92	24.86%	1,802,770	24.80%	1,090.00
101. 3C	2,149.11	32.30%	2,342,535	32.22%	1,090.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	52.13	0.78%	53,175	0.73%	1,020.05
104. Total	6,652.66	100.00%	7,269,880	100.00%	1,092.78
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	283,283.42	97.71%	346,291,370	97.94%	1,222.42
CRP Total	6,652.66	2.29%	7,269,880	2.06%	1,092.78
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	289,936.08	100.00%	353,561,250	100.00%	1,219.45

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

92 Wheeler

	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	23,466,435	28,389,105	4,922,670	20.98%	86,875	20.61%
02. Recreational	433,410	420,460	-12,950	-2.99%	0	-2.99%
03. Ag-Homesite Land, Ag-Res Dwelling	34,443,775	35,911,815	1,468,040	4.26%	1,253,670	0.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>58,343,620</b>	<b>64,721,380</b>	<b>6,377,760</b>	<b>10.93%</b>	<b>1,340,545</b>	<b>8.63%</b>
05. Commercial	9,631,320	10,088,395	457,075	4.75%	281,320	1.82%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>9,631,320</b>	<b>10,088,395</b>	<b>457,075</b>	<b>4.75%</b>	<b>281,320</b>	<b>1.82%</b>
08. Ag-Farmsite Land, Outbuildings	24,914,685	29,895,870	4,981,185	19.99%	320,800	18.71%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>24,914,685</b>	<b>29,895,870</b>	<b>4,981,185</b>	<b>19.99%</b>	<b>320,800</b>	<b>18.71%</b>
12. Irrigated	274,308,115	356,571,385	82,263,270	29.99%		
13. Dryland	8,239,585	8,175,700	-63,885	-0.78%		
14. Grassland	337,511,940	353,561,250	16,049,310	4.76%		
15. Wasteland	1,716,995	2,021,885	304,890	17.76%		
16. Other Agland	620,515	620,515	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>622,397,150</b>	<b>720,950,735</b>	<b>98,553,585</b>	<b>15.83%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>715,286,775</b>	<b>825,656,380</b>	<b>110,369,605</b>	<b>15.43%</b>	<b>1,942,665</b>	<b>15.16%</b>

## 2025 Assessment Survey for Wheeler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$10,100
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$10,100
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$40,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Included in budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,700
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$6,454.00

## 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>
	County assessor and 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, <a href="https://wheeler.gworks.com/">https://wheeler.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>
	GIS aerial imagery
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes, except the villages; they have their own regulations

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	The two villages fall under the village zoning ordinance.
<b>4.</b>	<b>When was zoning implemented?</b>
	1998

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

#### **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>
	Stanard Appraisal completes annual pickup work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be a certified appraiser and be able to obtain a bond
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No, assessor does.

## 2025 Residential Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Contract Appraiser
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach for improvements is used to estimate the market value of residential properties.
<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>
	CAMA tables are used, however, economic depreciation is adjusted based on the sales study.
<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>
	One depreciation table is used for all valuation groups, and is adjusted using economic depreciation for each valuation group based on the sales study.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The contract appraiser conducts a sales study that is used to determine residential lot values as well as looking at the land to building ratios.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Stanard Appraisal develops value based on sales and on the cost of a well, septic and electric at the time.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	None at this time.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same; no applications to combine lots have been received.



## 2025 Commercial Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Contract Appraiser
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.
<b>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>
	CAMA tables are used, however, economic depreciation is adjusted based on the sales study.
<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>
	One depreciation table is used and is adjusted using economic depreciation based on the sales study.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	A sales study conducted by the contract appraiser is used to determine commercial lot values.

## 2025 Agricultural Assessment Survey for Wheeler County

1.	<b>Valuation data collection done by:</b>
	County Assessor and Staff, and Contract Appraiser
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.
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
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	The intensive uses identified are feedlots, hog confinements and chicken barns valued at \$1,200/acre. The contract appraiser physically reviewed and inspected these properties and did a market analysis to arrive at the value.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The assessed value for the parcels enrolled in WRP is based on sales from the area. Current WRP acres are valued at \$525/acre.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Irrigated Grass
	<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>
	None
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
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# 2024 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

## Assessment Years 2025, 2026 and 2027 GENERAL DESCRIPTION OF COUNTY

Wheeler County is located in the Sandhills of Nebraska, and has a population of 774. There are two villages in the county, the county seat, Bartlett, population 103, and Ericson, population 92. The county economic base consists of mainly of Agricultural activities. The largest use of the land is raising cattle on grassland, row crops under center pivot irrigation and some dry land farming. Two major cattle feedlot operation and several major swine facilities are located in the county. Countywide zoning was implemented in 1998. The County seat is located in Bartlett.

### **Real Property Assessment Requirements:**

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

### **Assessment levels required for real property are as follows:**

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

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

Per the 2024 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	722	36.26%	8.08%
Commercial	73	3.67%	1.35%
Recreational	9	.45%	less than .01%
Agricultural	1187	59.62 %	90.56%

Agricultural land – 360,828.64. Total Taxable Acres  
97.88% of County is agricultural and of that 80.36% consists primarily of grassland.

New Property: For assessment year 2024, an estimated 13 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2024 Reports & Opinions, Abstract and Assessor Survey.

**CURRENT RESOURCES:**

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 2023-24 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is updating data to the program as the 6 year reviews are completed.
- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** –, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

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

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

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

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

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

**PROCEDURE MANUAL**

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

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

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

There are no Industrial or Special Value classes in Wheeler County, year 2024.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95.00%	19.66	106.49
Commercial	100.0%	NA	NA
Recreational	Not enough Sales to Determine		
Agricultural	72.0%	22.45%	84.65

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2024 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2025.**

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year review was completed in 2023, we may update our costing table for 2025.

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

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year was completed in 2023, may update costing table for 2025

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. (6 year review was completed in 2022).

**Assessment Actions Planned for Assessment Year 2026.**

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

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

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

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

**Assessment Actions Planned for Assessment Year 2027.**

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

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

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

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

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

Record Maintenance, Mapping updates, & Ownership changes. All Property Record cards, i.e. Rural, Urban, Lake, Commercial, are maintained manually on the front of the card as well as electronic (MIPS) information on pages printed on demand and inserted in the card. Made record as part of the record card are, the Parcel number, Cadastral Information, Tax District Information, School District Codes, Legal Description , Status, Present Use, Zoning, Size, School District , Photos of Major Improvements, four or more prior year's history of the final assessed value of land and improvements, area of documentation ownership changes and noting of splits or additions. The current owner Name, Address is continually updated. Location of properties is found on area maps. Beginning year 2008, 911 physical



locations will be added to the property cards. Annual functions of the County Assessor are but not limited to:

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

### **PERSONAL PROPERTY:**

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

**Schedules 230 Values \$ 25,128,007.**

### **Permissive Exemptions:**

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

### **HOMESTEAD EXEMPTION:**

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

**Filings 27 Value Exempted \$ 1,768,912.**

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

- a. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax.
- b. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
- c. No Tax Increment Financing in Wheeler County in 2024.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

## **CONCLUSION**

The Assessor is a Clerk-Ex officio who has numerous duties in addition to the Assessor's function. She has one employee to assist her in all her various duties. The county board, in the past, has authorized general appraisals by outside appraisers when the need arises.

Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a general professional

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

Respectfully submitted.

Date June 5th, 2024

*Cara Snider*

Wheeler County Assessor