

**NEBRASKA**

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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WHEELER COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Wheeler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Wheeler County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cara Snider, Wheeler County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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, 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 is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

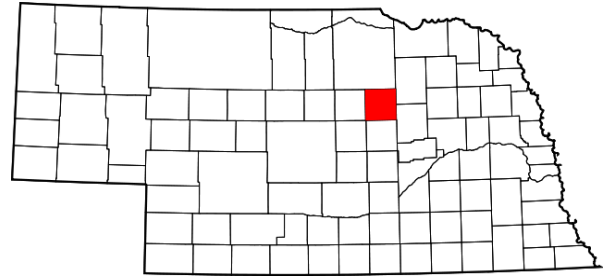
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

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

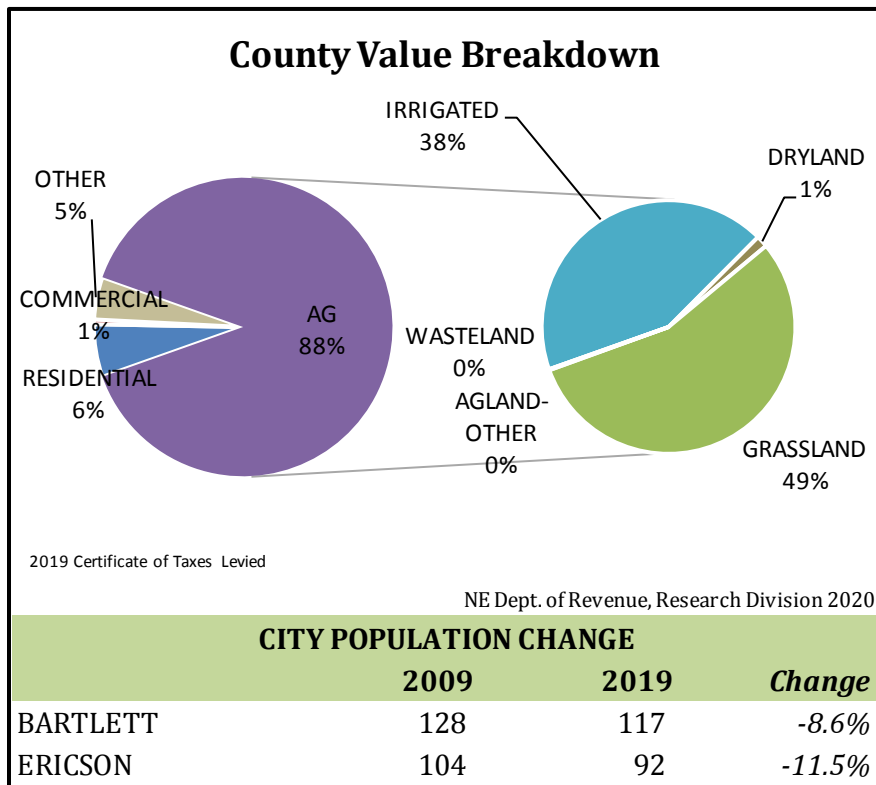


## County Overview

With a total area of 575 square miles, Wheeler County had 805 residents, per the Census Bureau Quick Facts for 2018, a 2% decrease in population from the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$53,495 (2019 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. Information available from the U.S. Census Bureau shows there were 24 employer establishments with total employment of 134, a 30% increase in total employment from the prior year.



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).

## 2020 Residential Correlation for Wheeler County

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### *Assessment Actions*

For the 2020 assessment year, the county assessor applied a 35% increase to the land and improvements in Valuation Group 1, Bartlett and Ericson.

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

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Wheeler County Assessor continues to maintain acceptable sales qualification and verification practices. Currently there are three valuation groups based on unique characteristics.

Wheeler County is current with the required six-year physical inspection and review cycle. The county assessor and staff physically inspect and review every property. The county assessor has a spreadsheet that is kept regarding what areas have been inspected throughout the county. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed.

Cost tables are updated after the review of the valuation groups. The county assessor arrives at a final value by utilizing the Computer Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model. The county assessor has a written valuation methodology on file.

### *Description of Analysis*

Residential sales are stratified into three valuation groups that follow the assessor locations in the county.

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

The residential profile for Wheeler County is made of 16 total sales. Ten of the sales are in Valuation Group one with sale prices ranging from \$8,000 to \$160,000. Only the median measure of central tendency is within the acceptable range. The COD is 46% and the PRD is 120%.

## 2020 Residential Correlation for Wheeler County

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With the removal of one high or low ratio sale, the median moves five percentage points. With a sample such as this, statistical inferences cannot be made with a reasonable degree of certainty.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. When comparing nearby communities in Garfield, Holt, Antelope, Boone and Greeley counties, it appears the values have increased over the past decade at a similar rate.

Review of the 2020 County Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the small sample of sales. Changes to the population and sample reflect the stated assessment actions.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	92.08	101.44	81.02	39.32	125.20
3	6	96.58	121.26	104.77	53.43	115.74
<u>    </u> ALL <u>    </u>	16	92.08	108.87	91.06	45.59	119.56

### *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 at the statutory level of 100% of market value.

## 2020 Commercial Correlation for Wheeler County

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### *Assessment Actions*

For 2020, only routine maintenance and pick-up work was completed and placed on the assessment roll.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Wheeler County continues to maintain acceptable sales qualification and verification practices. The county assessor is also the county clerk so many times when the deeds are filed questions are asked regarding sales. Currently there is one valuation group for the commercial class of property.

Wheeler County is current with the required six-year physical inspection and review cycle. The county assessor hires a contract appraiser to inspect and review all commercial parcels. The costing and depreciation is updated at this time. Lot values are also reviewed during the six-year cycle.

The cost approach to value using the Computer Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables are used for the valuation of the commercial class of property. The county assessor has written a valuation methodology on file.

### *Description of Analysis*

The commercial statistical profile shows seven qualified sales, representing seven different occupancy codes. The median is below the range; however, none of the three measures of central tendency correlate. The COD is 38% and the PRD is 79%. The sales prices range from \$6,500 to \$120,000. Due to the dispersion in the small sample of sales, the statistics will not be used to represent the level of value in the county. All commercial properties are valued using the cost approach. The sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Review of the 2020 County Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates that the population changed in a similar manner to the sales.

## **2020 Commercial Correlation for Wheeler County**

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Additionally, review of commercial assessment changes over the past 10 years, indicates that value adjustments are similar to those experienced in the residential class, supporting that commercial values have kept pace with the market.

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

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

### ***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 value of 100% of market value.

## 2020 Agricultural Correlation for Wheeler County

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### *Assessment Actions*

For the 2020 assessment year, the county assessor performed an agricultural market analysis on all qualified sales after the Land Capability Group (LCG) conversion. Through the study, irrigated values increased approximately 9%, dryland decreased 1% and grassland decreased 3%.

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

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

One market area is currently identified; however, a study is completed each year to see if additional areas are needed. The County Assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public. Currently feedlots and a newly built chicken barn are the only intensive uses in the county.

Agricultural improvements are inspected and reviewed within the six-year cycle. The Marshall & Swift costing is dated 2012 and Computer-Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected. Home sites are valued at \$5,000 for the first acre, and farm sites are valued at \$1,000 per acre. These are the same for both agricultural and rural residential dwellings.

### *Description of Analysis*

The agricultural statistical sample consists of only 12 sales. Only the median measure of central tendency is within the range. Due to the mixed-use sales, there is not an adequate number of sales for analysis when stratified into 80% Majority Land Use (MLU) subclasses. The largest MLU subclass is the irrigated sample with seven sales. The irrigated, dryland and grassland with such few sales makes it difficult to measure, but when comparing the counties schedule of values to the adjoining counties with similar markets it appears Wheeler County's values are relatively similar and equalized. It is believed that Wheeler County has achieved an acceptable level of value.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties.

## 2020 Agricultural Correlation for Wheeler County

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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	7	68.69	72.10	72.26	06.10	99.78
1	7	68.69	72.10	72.26	06.10	99.78
<u>Grass</u>						
County	4	81.48	77.52	82.12	26.31	94.40
1	4	81.48	77.52	82.12	26.31	94.40
<u>ALL</u>						
	12	69.72	84.84	118.50	29.85	71.59

### *Level of Value*

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

## 2020 Opinions of the Property Tax Administrator for Wheeler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</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>75</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, 2020.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2020 Commission Summary for Wheeler County

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### Residential Real Property - Current

Number of Sales	16	Median	92.08
Total Sales Price	\$1,142,000	Mean	108.87
Total Adj. Sales Price	\$1,142,000	Wgt. Mean	91.06
Total Assessed Value	\$1,039,855	Average Assessed Value of the Base	\$42,566
Avg. Adj. Sales Price	\$71,375	Avg. Assessed Value	\$64,991

### Confidence Interval - Current

95% Median C.I	62.04 to 120.28
95% Wgt. Mean C.I	71.57 to 110.54
95% Mean C.I	73.36 to 144.38
% of Value of the Class of all Real Property Value in the County	3.15
% of Records Sold in the Study Period	3.80
% of Value Sold in the Study Period	5.80

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	10	100	66.77
2018	12	100	67.36
2017	15	100	69.67
2016	27	95	94.77

## 2020 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	7	Median	59.25
Total Sales Price	\$346,500	Mean	72.72
Total Adj. Sales Price	\$346,500	Wgt. Mean	91.95
Total Assessed Value	\$318,620	Average Assessed Value of the Base	\$61,996
Avg. Adj. Sales Price	\$49,500	Avg. Assessed Value	\$45,517

### Confidence Interval - Current

95% Median C.I	44.63 to 115.45
95% Wgt. Mean C.I	66.31 to 117.60
95% Mean C.I	46.70 to 98.74
% of Value of the Class of all Real Property Value in the County	0.52
% of Records Sold in the Study Period	14.58
% of Value Sold in the Study Period	10.71

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	4	100	78.86
2018	4	100	74.80
2017	3	100	91.37
2016	4	100	92.89

**92 Wheeler**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16  
Total Sales Price : 1,142,000  
Total Adj. Sales Price : 1,142,000  
Total Assessed Value : 1,039,855  
Avg. Adj. Sales Price : 71,375  
Avg. Assessed Value : 64,991

MEDIAN : 92  
WGT. MEAN : 91  
MEAN : 109  
COD : 45.59  
PRD : 119.56

COV : 61.22  
STD : 66.65  
Avg. Abs. Dev : 41.98  
MAX Sales Ratio : 287.32  
MIN Sales Ratio : 40.92

95% Median C.I. : 62.04 to 120.28  
95% Wgt. Mean C.I. : 71.57 to 110.54  
95% Mean C.I. : 73.36 to 144.38

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	118.92	118.92	118.92	00.00	100.00	118.92	118.92	N/A	30,000	35,675
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	4	108.41	130.54	100.53	47.27	129.85	62.04	243.31	N/A	85,000	85,449
01-OCT-18 To 31-DEC-18	3	64.73	72.20	70.83	36.07	101.93	40.92	110.96	N/A	90,000	63,743
01-JAN-19 To 31-MAR-19	1	87.61	87.61	87.61	00.00	100.00	87.61	87.61	N/A	145,000	127,030
01-APR-19 To 30-JUN-19	3	98.96	95.54	81.59	24.71	117.10	57.16	130.50	N/A	34,667	28,285
01-JUL-19 To 30-SEP-19	4	80.98	127.50	102.48	70.71	124.41	60.73	287.32	N/A	63,250	64,818
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	5	118.92	128.22	102.02	34.48	125.68	62.04	243.31	N/A	74,000	75,494
01-OCT-18 To 30-SEP-19	11	82.20	100.08	85.80	45.57	116.64	40.92	287.32	57.16 to 130.50	70,182	60,217
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	8	103.75	107.21	88.86	39.67	120.65	40.92	243.31	40.92 to 243.31	80,000	71,088
<u>ALL</u>	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	10	92.08	101.44	81.02	39.32	125.20	40.92	243.31	57.16 to 130.50	65,950	53,434
3	6	96.58	121.26	104.77	53.43	115.74	62.04	287.32	62.04 to 287.32	80,417	84,253
<u>ALL</u>	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991
06											
07											
<u>ALL</u>	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991

**92 Wheeler**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16  
 Total Sales Price : 1,142,000  
 Total Adj. Sales Price : 1,142,000  
 Total Assessed Value : 1,039,855  
 Avg. Adj. Sales Price : 71,375  
 Avg. Assessed Value : 64,991

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 109  
 COD : 45.59  
 PRD : 119.56

COV : 61.22  
 STD : 66.65  
 Avg. Abs. Dev : 41.98  
 MAX Sales Ratio : 287.32  
 MIN Sales Ratio : 40.92

95% Median C.I. : 62.04 to 120.28  
 95% Wgt. Mean C.I. : 71.57 to 110.54  
 95% Mean C.I. : 73.36 to 144.38

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	186.91	186.91	183.59	30.18	101.81	130.50	243.31	N/A	8,500	15,605	
Less Than 30,000	2	186.91	186.91	183.59	30.18	101.81	130.50	243.31	N/A	8,500	15,605	
___Ranges Excl. Low \$___												
Greater Than 4,999	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991	
Greater Than 14,999	14	84.91	97.72	89.66	39.80	108.99	40.92	287.32	60.73 to 118.92	80,357	72,046	
Greater Than 29,999	14	84.91	97.72	89.66	39.80	108.99	40.92	287.32	60.73 to 118.92	80,357	72,046	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	186.91	186.91	183.59	30.18	101.81	130.50	243.31	N/A	8,500	15,605	
15,000 TO 29,999												
30,000 TO 59,999	7	79.76	109.65	99.41	57.77	110.30	57.16	287.32	57.16 to 287.32	41,071	40,830	
60,000 TO 99,999	1	62.04	62.04	62.04	00.00	100.00	62.04	62.04	N/A	67,000	41,570	
100,000 TO 149,999	5	87.61	88.39	86.29	24.68	102.43	40.92	120.28	N/A	122,100	105,360	
150,000 TO 249,999	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	160,000	154,465	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	16	92.08	108.87	91.06	45.59	119.56	40.92	287.32	62.04 to 120.28	71,375	64,991	

**92 Wheeler**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7  
Total Sales Price : 346,500  
Total Adj. Sales Price : 346,500  
Total Assessed Value : 318,620  
Avg. Adj. Sales Price : 49,500  
Avg. Assessed Value : 45,517

MEDIAN : 59  
WGT. MEAN : 92  
MEAN : 73  
COD : 37.97  
PRD : 79.09

COV : 38.68  
STD : 28.13  
Avg. Abs. Dev : 22.50  
MAX Sales Ratio : 115.45  
MIN Sales Ratio : 44.63

95% Median C.I. : 44.63 to 115.45  
95% Wgt. Mean C.I. : 66.31 to 117.60  
95% Mean C.I. : 46.70 to 98.74

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	2	57.09	57.09	58.75	03.80	97.17	54.92	59.25	N/A	28,250	16,598
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	115.45	115.45	115.45	00.00	100.00	115.45	115.45	N/A	120,000	138,545
01-APR-19 To 30-JUN-19	1	89.74	89.74	89.74	00.00	100.00	89.74	89.74	N/A	37,000	33,205
01-JUL-19 To 30-SEP-19	2	45.62	45.62	46.12	02.17	98.92	44.63	46.60	N/A	16,500	7,610
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	3	59.25	70.88	84.12	24.49	84.26	54.92	98.46	N/A	52,167	43,883
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	4	68.17	74.11	98.41	41.79	75.31	44.63	115.45	N/A	47,500	46,743
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455
01-JAN-18 To 31-DEC-18											
<u>ALL</u>	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517
<u>ALL</u>	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517
04											
<u>ALL</u>	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517

**92 Wheeler**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7  
Total Sales Price : 346,500  
Total Adj. Sales Price : 346,500  
Total Assessed Value : 318,620  
Avg. Adj. Sales Price : 49,500  
Avg. Assessed Value : 45,517

MEDIAN : 59  
WGT. MEAN : 92  
MEAN : 73  
COD : 37.97  
PRD : 79.09

COV : 38.68  
STD : 28.13  
Avg. Abs. Dev : 22.50  
MAX Sales Ratio : 115.45  
MIN Sales Ratio : 44.63

95% Median C.I. : 44.63 to 115.45  
95% Wgt. Mean C.I. : 66.31 to 117.60  
95% Mean C.I. : 46.70 to 98.74

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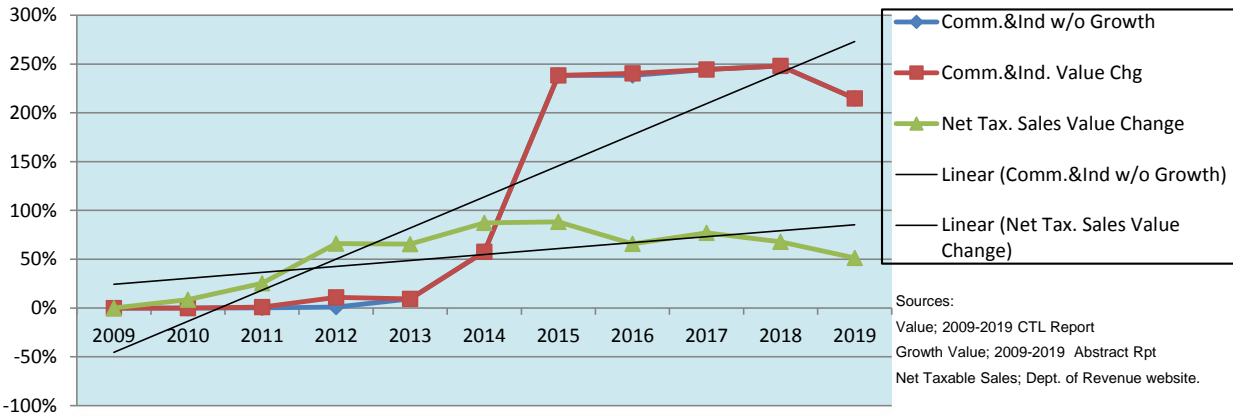
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	49.78	49.78	49.24	10.35	101.10	44.63	54.92	N/A	7,250	3,570
Less Than 30,000	3	46.60	48.72	47.57	07.36	102.42	44.63	54.92	N/A	13,167	6,263
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	59.25	72.72	91.95	37.97	79.09	44.63	115.45	44.63 to 115.45	49,500	45,517
Greater Than 14,999	5	89.74	81.90	93.82	24.08	87.29	46.60	115.45	N/A	66,400	62,296
Greater Than 29,999	4	94.10	90.73	97.66	17.25	92.90	59.25	115.45	N/A	76,750	74,958
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	49.78	49.78	49.24	10.35	101.10	44.63	54.92	N/A	7,250	3,570
15,000 TO 29,999	1	46.60	46.60	46.60	00.00	100.00	46.60	46.60	N/A	25,000	11,650
30,000 TO 59,999	2	74.50	74.50	72.22	20.47	103.16	59.25	89.74	N/A	43,500	31,415
60,000 TO 99,999											
100,000 TO 149,999	2	106.96	106.96	107.73	07.95	99.29	98.46	115.45	N/A	110,000	118,500
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>7</b>	<b>59.25</b>	<b>72.72</b>	<b>91.95</b>	<b>37.97</b>	<b>79.09</b>	<b>44.63</b>	<b>115.45</b>	<b>44.63 to 115.45</b>	<b>49,500</b>	<b>45,517</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	46.60	46.60	46.60	00.00	100.00	46.60	46.60	N/A	25,000	11,650
346	1	59.25	59.25	59.25	00.00	100.00	59.25	59.25	N/A	50,000	29,625
350	1	115.45	115.45	115.45	00.00	100.00	115.45	115.45	N/A	120,000	138,545
353	1	44.63	44.63	44.63	00.00	100.00	44.63	44.63	N/A	8,000	3,570
384	1	54.92	54.92	54.92	00.00	100.00	54.92	54.92	N/A	6,500	3,570
470	1	89.74	89.74	89.74	00.00	100.00	89.74	89.74	N/A	37,000	33,205
543	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	100,000	98,455
<b>ALL</b>	<b>7</b>	<b>59.25</b>	<b>72.72</b>	<b>91.95</b>	<b>37.97</b>	<b>79.09</b>	<b>44.63</b>	<b>115.45</b>	<b>44.63 to 115.45</b>	<b>49,500</b>	<b>45,517</b>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 900,735	\$ 25,680		\$ 875,055	--	\$ 2,003,343	--
2009	\$ 901,980	\$ -	0.00%	\$ 901,980	--	\$ 2,046,138	--
2010	\$ 901,605	\$ -	0.00%	\$ 901,605	-0.04%	\$ 2,222,014	8.60%
2011	\$ 910,495	\$ 7,195	0.79%	\$ 903,300	0.19%	\$ 2,563,675	15.38%
2012	\$ 1,000,825	\$ 90,330	9.03%	\$ 910,495	0.00%	\$ 3,397,964	32.54%
2013	\$ 985,650	\$ -	0.00%	\$ 985,650	-1.52%	\$ 3,387,361	-0.31%
2014	\$ 1,422,410	\$ -	0.00%	\$ 1,422,410	44.31%	\$ 3,833,129	13.16%
2015	\$ 3,052,440	\$ -	0.00%	\$ 3,052,440	114.60%	\$ 3,852,827	0.51%
2016	\$ 3,071,440	\$ 18,560	0.60%	\$ 3,052,880	0.01%	\$ 3,391,327	-11.98%
2017	\$ 3,106,460	\$ -	0.00%	\$ 3,106,460	1.14%	\$ 3,624,869	6.89%
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%
<b>Ann %chg</b>	12.15%			<b>Average</b>	<b>15.02%</b>	4.22%	<b>4.96%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.04%	-0.04%	8.60%
2011	0.15%	0.94%	25.29%
2012	0.94%	10.96%	66.07%
2013	9.28%	9.28%	65.55%
2014	57.70%	57.70%	87.33%
2015	238.42%	238.42%	88.30%
2016	238.46%	240.52%	65.74%
2017	244.40%	244.40%	77.16%
2018	248.00%	248.00%	67.83%
2019	214.71%	214.71%	51.23%

County Number	92
County Name	Wheeler



**92 Wheeler**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 12  
Total Sales Price : 14,510,708  
Total Adj. Sales Price : 14,510,708  
Total Assessed Value : 17,195,195  
Avg. Adj. Sales Price : 1,209,226  
Avg. Assessed Value : 1,432,933

MEDIAN : 70  
WGT. MEAN : 119  
MEAN : 85  
COD : 29.85  
PRD : 71.59

COV : 47.54  
STD : 40.33  
Avg. Abs. Dev : 20.81  
MAX Sales Ratio : 203.35  
MIN Sales Ratio : 42.79

95% Median C.I. : 67.83 to 93.59  
95% Wgt. Mean C.I. : 46.78 to 190.22  
95% Mean C.I. : 59.22 to 110.46

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	1	104.32	104.32	104.32	00.00	100.00	104.32	104.32	N/A	137,825	143,780	
01-JAN-17 To 31-MAR-17	3	70.07	73.19	73.15	05.77	100.05	68.69	80.80	N/A	1,620,000	1,185,060	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	42.79	42.79	42.79	00.00	100.00	42.79	42.79	N/A	336,000	143,780	
01-OCT-17 To 31-DEC-17	1	203.35	203.35	203.35	00.00	100.00	203.35	203.35	N/A	5,000,000	10,167,490	
01-JAN-18 To 31-MAR-18	1	69.36	69.36	69.36	00.00	100.00	69.36	69.36	N/A	102,514	71,100	
01-APR-18 To 30-JUN-18	2	80.91	80.91	82.92	15.68	97.58	68.22	93.59	N/A	863,063	715,623	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	2	74.82	74.82	73.66	09.34	101.57	67.83	81.80	N/A	806,122	593,765	
01-JAN-19 To 31-MAR-19	1	67.27	67.27	67.27	00.00	100.00	67.27	67.27	N/A	736,000	495,090	
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19												
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	5	70.07	73.33	72.04	21.02	101.79	42.79	104.32	N/A	1,066,765	768,548	
01-OCT-17 To 30-SEP-18	4	81.48	108.63	170.90	48.90	63.56	68.22	203.35	N/A	1,707,160	2,917,459	
01-OCT-18 To 30-SEP-19	3	67.83	72.30	71.65	07.14	100.91	67.27	81.80	N/A	782,748	560,873	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	5	70.07	93.14	136.00	49.28	68.49	42.79	203.35	N/A	2,039,200	2,773,290	
01-JAN-18 To 31-DEC-18	5	69.36	76.16	78.17	11.35	97.43	67.83	93.59	N/A	688,177	537,975	
<u>ALL</u>	12	69.72	84.84	118.50	29.85	71.59	42.79	203.35	67.83 to 93.59	1,209,226	1,432,933	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	12	69.72	84.84	118.50	29.85	71.59	42.79	203.35	67.83 to 93.59	1,209,226	1,432,933	
<u>ALL</u>	12	69.72	84.84	118.50	29.85	71.59	42.79	203.35	67.83 to 93.59	1,209,226	1,432,933	

**92 Wheeler**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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 Avg. Assessed Value : 1,432,933

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 WGT. MEAN : 119  
 MEAN : 85  
 COD : 29.85  
 PRD : 71.59

COV : 47.54  
 STD : 40.33  
 Avg. Abs. Dev : 20.81  
 MAX Sales Ratio : 203.35  
 MIN Sales Ratio : 42.79

95% Median C.I. : 67.83 to 93.59  
 95% Wgt. Mean C.I. : 46.78 to 190.22  
 95% Mean C.I. : 59.22 to 110.46

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	672,244	549,900
1	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	672,244	549,900
<b>Grass</b>											
County	3	69.36	72.16	62.23	29.57	115.96	42.79	104.32	N/A	192,113	119,553
1	3	69.36	72.16	62.23	29.57	115.96	42.79	104.32	N/A	192,113	119,553
<b>ALL</b>	12	69.72	84.84	118.50	29.85	71.59	42.79	203.35	67.83 to 93.59	1,209,226	1,432,933

**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	7	68.69	72.10	72.26	06.10	99.78	67.27	81.80	67.27 to 81.80	1,133,481	819,022
1	7	68.69	72.10	72.26	06.10	99.78	67.27	81.80	67.27 to 81.80	1,133,481	819,022
<b>Grass</b>											
County	4	81.48	77.52	82.12	26.31	94.40	42.79	104.32	N/A	394,085	323,638
1	4	81.48	77.52	82.12	26.31	94.40	42.79	104.32	N/A	394,085	323,638
<b>ALL</b>	12	69.72	84.84	118.50	29.85	71.59	42.79	203.35	67.83 to 93.59	1,209,226	1,432,933

## Wheeler County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	<b>3605</b>
Garfield	1	3305	3305	3305	2820	2820	2500	2500	2140	<b>2874</b>
Greeley	1	3875	3875	3865	3825	3800	3800	3750	3750	<b>3781</b>
Boone	2	5175	4540	4776	4630	4483	4662	4593	4490	<b>4579</b>
Holt	3	2600	2600	2600	2600	2290	2400	2209	2243	<b>2388</b>
Holt	2	4400	4400	4300	4300	4162	4200	2208	2412	<b>3590</b>
Greeley	2	5090	4700	4490	4375	4260	4230	4210	3743	<b>4337</b>
Valley	1	3480	3480	3480	2995	2830	2830	2490	2490	<b>3196</b>
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	<b>4487</b>

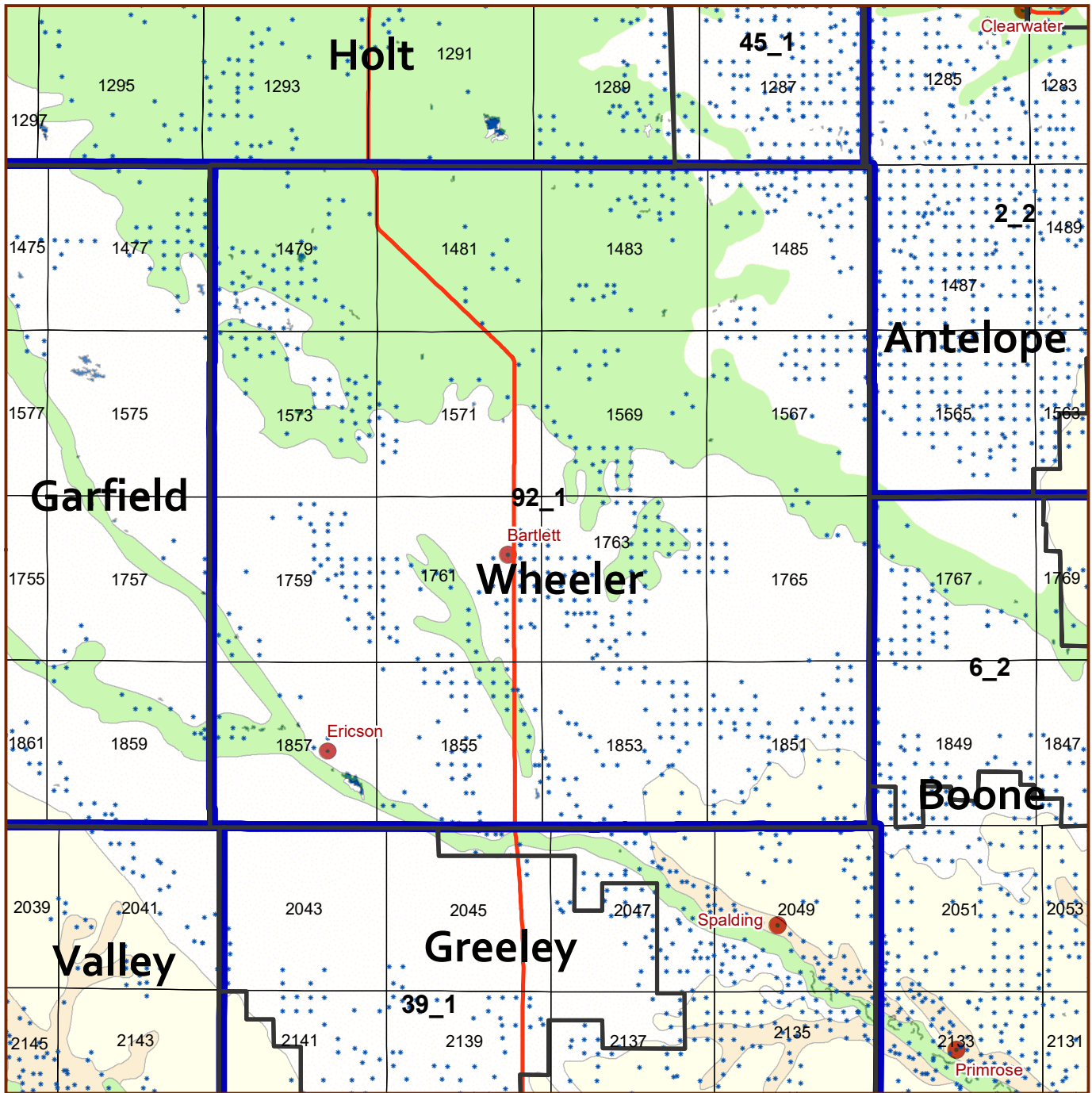
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	<b>1338</b>
Garfield	1	n/a	1450	1450	1270	1270	1060	1055	995	<b>1229</b>
Greeley	1	n/a	1835	1825	1800	1790	1770	1575	1415	<b>1624</b>
Boone	2	2078	1686	1459	1494	1400	1449	1281	1253	<b>1479</b>
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Holt	2	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Greeley	2	n/a	2355	2265	2265	2175	2085	1950	1813	<b>2101</b>
Valley	1	n/a	1740	1740	1740	1705	1705	1705	1595	<b>1695</b>
Antelope	1	3100	3050	2765	2765	2450	2450	1860	1530	<b>2662</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	910	910	899	899	900	900	875	811	<b>900</b>
Garfield	1	922	n/a	812	930	636	660	906	700	<b>718</b>
Greeley	1	1050	1045	1045	1040	1025	1025	n/a	228	<b>1029</b>
Boone	2	972	960	963	1028	860	860	n/a	860	<b>889</b>
Holt	3	1263	1306	845	1152	739	713	705	918	<b>1022</b>
Holt	2	1194	1304	1206	1200	744	710	n/a	700	<b>927</b>
Greeley	2	1310	1295	1280	1275	1242	1258	n/a	627	<b>1269</b>
Valley	1	1104	737	1098	1100	944	1077	n/a	1082	<b>1078</b>
Antelope	1	1250	1225	1225	1210	1210	1200	1190	1190	<b>1221</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1707	n/a	818
Garfield	1	908	n/a	191
Greeley	1	1068	n/a	n/a
Boone	2	1193	397	95
Holt	3	1218	500	250
Holt	2	1136	500	250
Greeley	2	1301	n/a	201
Valley	1	1100	1094	251
Antelope	1	1650	500	159

Source: 2020 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



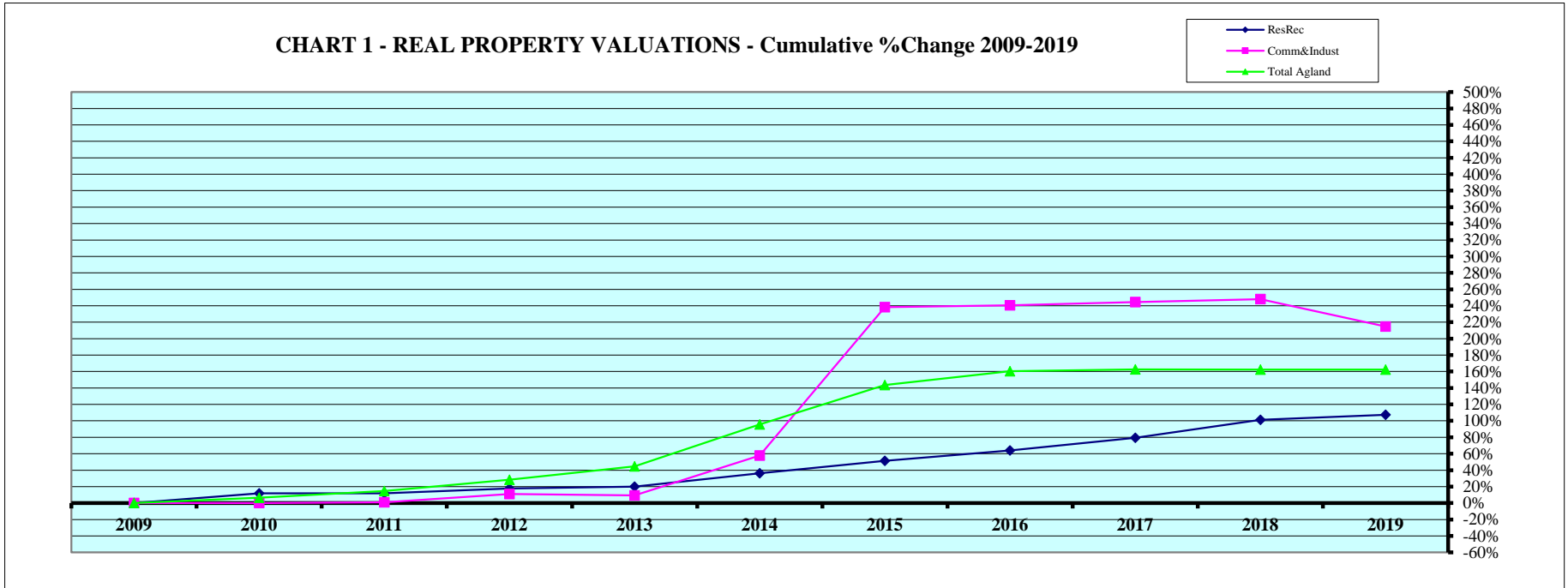
**Legend**

- 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 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	7,679,905	--	--	--	901,980	--	--	--	187,299,385	--	--	--
2010	8,580,939	901,034	11.73%	11.73%	901,605	-375	-0.04%	-0.04%	199,469,845	12,170,460	6.50%	6.50%
2011	8,587,939	7,000	0.08%	11.82%	910,495	8,890	0.99%	0.94%	214,664,535	15,194,690	7.62%	14.61%
2012	9,039,119	451,180	5.25%	17.70%	1,000,825	90,330	9.92%	10.96%	240,231,495	25,566,960	11.91%	28.26%
2013	9,204,288	165,169	1.83%	19.85%	985,650	-15,175	-1.52%	9.28%	270,908,715	30,677,220	12.77%	44.64%
2014	10,462,768	1,258,480	13.67%	36.24%	1,422,410	436,760	44.31%	57.70%	366,225,315	95,316,600	35.18%	95.53%
2015	11,627,169	1,164,401	11.13%	51.40%	3,052,440	1,630,030	114.60%	238.42%	456,242,300	90,016,985	24.58%	143.59%
2016	12,592,559	965,390	8.30%	63.97%	3,071,440	19,000	0.62%	240.52%	487,593,870	31,351,570	6.87%	160.33%
2017	13,785,914	1,193,355	9.48%	79.51%	3,106,460	35,020	1.14%	244.40%	491,756,195	4,162,325	0.85%	162.55%
2018	15,451,849	1,665,935	12.08%	101.20%	3,138,890	32,430	1.04%	248.00%	491,630,165	-126,030	-0.03%	162.48%
2019	15,924,275	472,426	3.06%	107.35%	2,838,660	-300,230	-9.56%	214.71%	491,313,455	-316,710	-0.06%	162.31%

Rate Annual %chg: Residential & Recreational **7.56%**

Commercial & Industrial **12.15%**

Agricultural Land **10.12%**

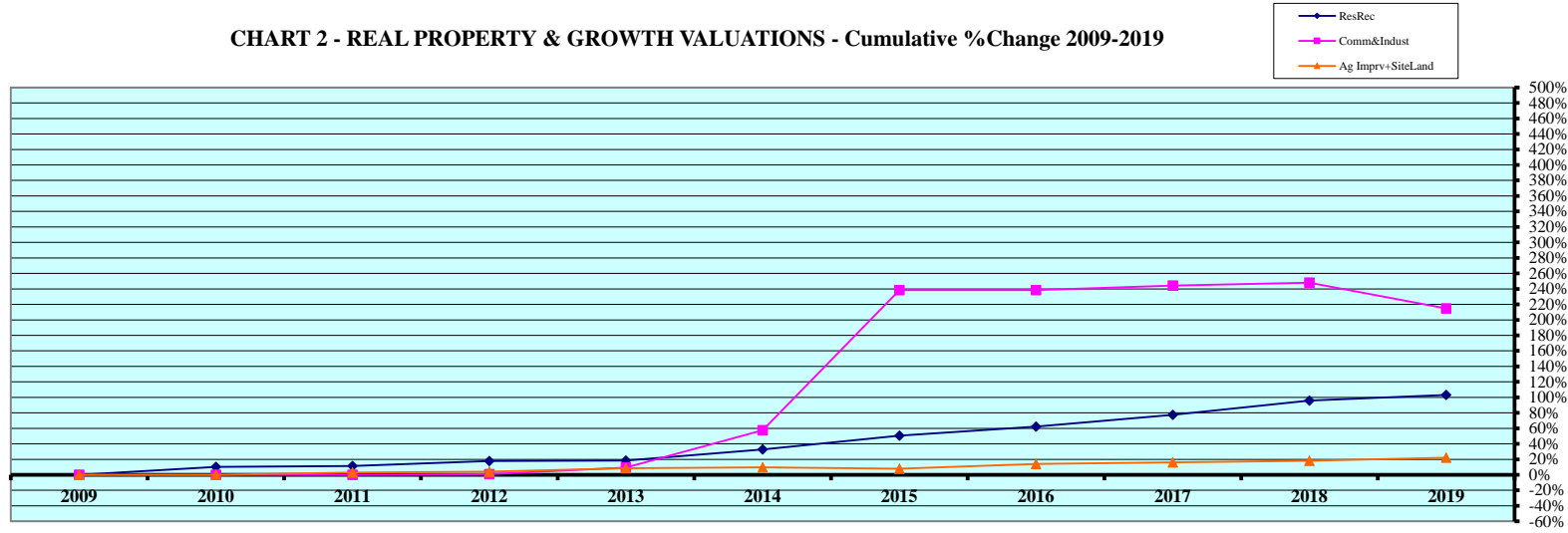
Cnty# **92**  
County **WHEELER**

**CHART 1**

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2009	7,679,905	160,410	2.09%	7,519,495	--	--	901,980	0	0.00%	901,980	--	--		
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	10.12%	901,605	0	0.00%	901,605	-0.04%	-0.04%		
2011	8,587,939	26,775	0.31%	8,561,164	-0.23%	11.47%	910,495	7,195	0.79%	903,300	0.19%	0.15%		
2012	9,039,119	0	0.00%	9,039,119	5.25%	17.70%	1,000,825	90,330	9.03%	910,495	0.00%	0.94%		
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	18.29%	985,650	0	0.00%	985,650	-1.52%	9.28%		
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	32.82%	1,422,410	0	0.00%	1,422,410	44.31%	57.70%		
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	50.66%	3,052,440	0	0.00%	3,052,440	114.60%	238.42%		
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	62.11%	3,071,440	18,560	0.60%	3,052,880	0.01%	238.46%		
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	77.29%	3,106,460	0	0.00%	3,106,460	1.14%	244.40%		
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	95.73%	3,138,890	0	0.00%	3,138,890	1.04%	248.00%		
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	103.11%	2,838,660	0	0.00%	2,838,660	-9.56%	214.71%		
Rate Ann%chg	7.56%						12.15%						C & I w/o growth	15.02%

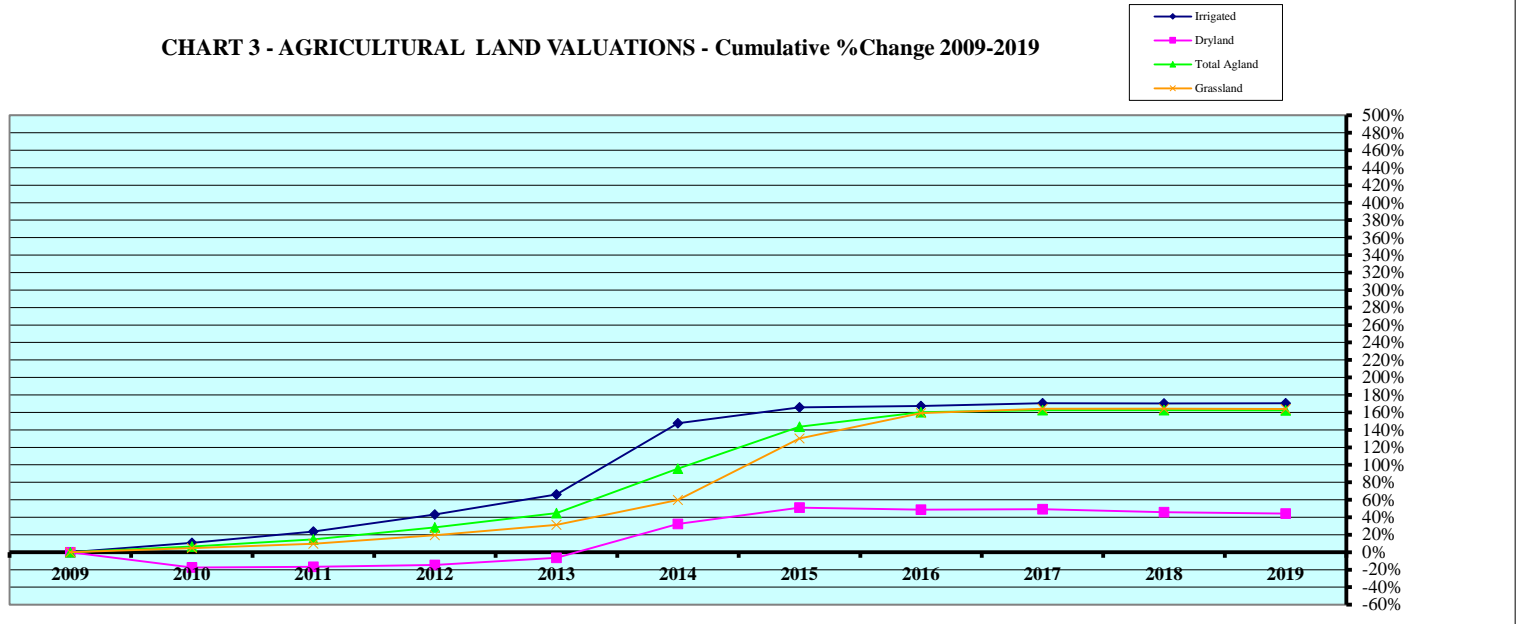
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	7,632,730	24,594,972	32,227,702	496,775	--	--
2010	8,171,780	25,038,862	33,210,642	960,310	0.07%	0.07%
2011	8,225,660	25,352,172	33,577,832	428,865	-0.19%	2.86%
2012	8,686,825	26,316,752	35,003,577	1,486,085	-0.18%	4.00%
2013	8,903,445	26,636,378	35,539,823	565,911	-0.08%	8.52%
2014	8,909,565	26,965,448	35,875,013	550,960	-0.61%	9.61%
2015	13,240,885	23,310,815	36,551,700	1,743,775	-2.97%	8.01%
2016	13,818,780	23,584,915	37,403,695	678,075	0.48%	13.96%
2017	14,376,400	23,732,090	38,108,490	714,955	-0.03%	16.03%
2018	15,410,585	24,055,795	39,466,380	1,417,205	-0.16%	18.06%
2019	15,552,865	25,384,060	40,936,925	1,583,955	-0.29%	22.11%
Rate Ann%chg	7.38%	0.32%	2.42%	Ag Imprv+Site w/o growth		-0.40%

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 92  
County WHEELER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	77,885,630	--	--	--	5,085,775	--	--	--	103,334,210	--	--	--
2010	86,167,745	8,282,115	10.63%	10.63%	4,194,465	-891,310	-17.53%	-17.53%	108,217,020	4,882,810	4.73%	4.73%
2011	96,237,830	10,070,085	11.69%	23.56%	4,236,785	42,320	1.01%	-16.69%	113,298,440	5,081,420	4.70%	9.64%
2012	111,536,515	15,298,685	15.90%	43.21%	4,338,835	102,050	2.41%	-14.69%	123,466,920	10,168,480	8.97%	19.48%
2013	129,457,395	17,920,880	16.07%	66.21%	4,762,475	423,640	9.76%	-6.36%	135,690,465	12,223,545	9.90%	31.31%
2014	192,756,425	63,299,030	48.90%	147.49%	6,728,875	1,966,400	41.29%	32.31%	165,067,100	29,376,635	21.65%	59.74%
2015	207,083,970	14,327,545	7.43%	165.88%	7,678,130	949,255	14.11%	50.97%	237,882,465	72,815,365	44.11%	130.21%
2016	208,278,810	1,194,840	0.58%	167.42%	7,565,885	-112,245	-1.46%	48.77%	267,773,260	29,890,795	12.57%	159.13%
2017	210,638,100	2,359,290	1.13%	170.45%	7,583,775	17,890	0.24%	49.12%	272,947,680	5,174,420	1.93%	164.14%
2018	210,567,395	-70,705	-0.03%	170.35%	7,414,925	-168,850	-2.23%	45.80%	273,064,860	117,180	0.04%	164.25%
2019	210,643,710	76,315	0.04%	170.45%	7,330,860	-84,065	-1.13%	44.14%	272,767,885	-296,975	-0.11%	163.97%

Rate Ann.%chg: Irrigated **10.46%** Dryland **3.72%** Grassland **10.19%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	993,770	--	--	--	0	--	--	--	187,299,385	--	--	--
2010	890,615	-103,155	-10.38%	-10.38%	0	0	--	--	199,469,845	12,170,460	6.50%	6.50%
2011	891,480	865	0.10%	-10.29%	0	0	--	--	214,664,535	15,194,690	7.62%	14.61%
2012	889,225	-2,255	-0.25%	-10.52%	0	0	--	--	240,231,495	25,566,960	11.91%	28.26%
2013	998,380	109,155	12.28%	0.46%	0	0	--	--	270,908,715	30,677,220	12.77%	44.64%
2014	1,672,915	674,535	67.56%	68.34%	0	0	--	--	366,225,315	95,316,600	35.18%	95.53%
2015	3,597,735	1,924,820	115.06%	262.03%	0	0	--	--	456,242,300	90,016,985	24.58%	143.59%
2016	3,975,915	378,180	10.51%	300.08%	0	0	--	--	487,593,870	31,351,570	6.87%	160.33%
2017	586,640	-3,389,275	-85.25%	-40.97%	0	0	--	--	491,756,195	4,162,325	0.85%	162.55%
2018	582,985	-3,655	-0.62%	-41.34%	0	0	--	--	491,630,165	-126,030	-0.03%	162.48%
2019	571,000	-11,985	-2.06%	-42.54%	0	0	--	--	491,313,455	-316,710	-0.06%	162.31%

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

Rate Ann.%chg: Total Agric Land **10.12%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	77,853,000	60,544	1,286			5,113,285	7,820	654			103,396,840	284,368	364		
2010	85,931,385	60,617	1,418	10.24%	10.24%	4,331,010	6,328	684	4.67%	4.67%	108,247,730	286,824	377	3.80%	3.80%
2011	94,752,005	60,723	1,560	10.07%	21.35%	4,197,275	6,142	683	-0.15%	4.51%	113,792,225	286,779	397	5.14%	9.13%
2012	111,720,355	62,500	1,788	14.56%	39.01%	4,338,835	6,011	722	5.62%	10.39%	123,825,745	285,121	434	9.45%	19.44%
2013	129,604,270	63,221	2,050	14.68%	59.42%	4,781,830	5,776	828	14.69%	26.61%	135,652,095	283,862	478	10.04%	31.43%
2014	192,567,175	63,688	3,024	47.49%	135.14%	6,838,715	5,749	1,190	43.69%	81.92%	165,044,485	283,419	582	21.86%	60.16%
2015	207,374,695	63,614	3,260	7.81%	153.51%	7,692,830	5,683	1,354	13.79%	107.01%	237,778,975	283,449	839	44.05%	130.71%
2016	208,278,810	63,903	3,259	-0.02%	153.46%	7,678,130	5,671	1,354	0.01%	107.04%	268,533,990	283,177	948	13.04%	160.80%
2017	210,638,100	64,531	3,264	0.15%	153.84%	7,583,765	5,588	1,357	0.25%	107.57%	272,947,990	288,883	945	-0.36%	159.86%
2018	210,567,405	64,508	3,264	0.00%	153.85%	7,414,925	5,461	1,358	0.03%	107.63%	273,066,500	289,033	945	-0.01%	159.83%
2019	210,643,710	64,529	3,264	0.00%	153.86%	7,333,400	5,401	1,358	0.01%	107.66%	272,756,550	288,788	944	-0.03%	159.76%

Rate Annual %chg Average Value/Acre: 9.76%

7.58%

10.02%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	998,500	8,719	115			0	0				187,361,625	361,451	518		
2010	887,435	7,561	117	2.49%	2.49%	0	0				199,397,560	361,330	552	6.46%	6.46%
2011	890,540	7,592	117	-0.05%	2.43%	0	0				213,632,045	361,236	591	7.17%	14.09%
2012	891,780	7,592	117	0.14%	2.58%	0	0				240,776,715	361,224	667	12.71%	28.59%
2013	998,380	7,571	132	12.25%	15.15%	0	0				271,036,575	360,430	752	12.82%	45.07%
2014	1,672,915	7,571	221	67.56%	92.94%	0	0				366,123,290	360,427	1,016	35.08%	95.97%
2015	3,597,740	7,571	475	115.06%	314.94%	0	0				456,444,240	360,317	1,267	24.71%	144.38%
2016	3,975,915	7,572	525	10.51%	358.54%	0	0				488,466,845	360,324	1,356	7.01%	161.52%
2017	586,645	1,320	444	-15.35%	288.14%	0	0				491,756,500	360,322	1,365	0.67%	163.29%
2018	583,205	1,320	442	-0.59%	285.85%	0	0				491,632,035	360,322	1,364	-0.03%	163.22%
2019	571,000	1,291	442	0.09%	286.18%	0	0				491,304,660	360,009	1,365	0.02%	163.27%

92  
WHEELER

Rate Annual %chg Average Value/Acre: 10.16%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Aglan Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4



CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
818	WHEELER	21,825,246	787,185	207,940	15,273,385	2,838,660	0	650,890	491,313,455	15,552,865	25,384,060	0	573,833,686
	cnty sector	3.80%	0.14%	0.04%	2.66%	0.49%		0.11%	85.62%	2.71%	4.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	254,232	0	0	2,566,855	515,470	0	0	0	0	0	0	3,336,557
14.30%	%sector of county sector	1.16%			16.81%	18.16%							0.58%
	%sector of municipality	7.62%			76.93%	15.45%							100.00%
92	ERICSON	168,373	66,427	4,419	2,336,485	849,755	0	0	5,280	14,225	1,000	0	3,445,964
11.25%	%sector of county sector	0.77%	8.44%	2.13%	15.30%	29.94%			0.00%	0.09%	0.00%		0.60%
	%sector of municipality	4.89%	1.93%	0.13%	67.80%	24.66%			0.15%	0.41%	0.03%		100.00%
209	Total Municipalities	422,605	66,427	4,419	4,903,340	1,365,225	0	0	5,280	14,225	1,000	0	6,782,521
25.55%	%all municip.sectors of cnty	1.94%	8.44%	2.13%	32.10%	48.09%			0.00%	0.09%	0.00%		1.18%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

92 WHEELER

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,939</b>	<b>Value : 568,157,540</b>	<b>Growth 2,078,095</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	39	202,865	0	0	71	1,413,790	110	1,616,655	
<b>02. Res Improve Land</b>	149	809,840	0	0	145	4,121,445	294	4,931,285	
<b>03. Res Improvements</b>	151	5,806,175	0	0	150	4,894,415	301	10,700,590	
<b>04. Res Total</b>	190	6,818,880	0	0	221	10,429,650	411	17,248,530	279,000
<b>% of Res Total</b>	46.23	39.53	0.00	0.00	53.77	60.47	21.20	3.04	13.43
<b>05. Com UnImp Land</b>	6	6,355	0	0	4	18,120	10	24,475	
<b>06. Com Improve Land</b>	32	104,270	0	0	6	398,205	38	502,475	
<b>07. Com Improvements</b>	32	1,253,855	0	0	6	1,195,005	38	2,448,860	
<b>08. Com Total</b>	38	1,364,480	0	0	10	1,611,330	48	2,975,810	8,370
<b>% of Com Total</b>	79.17	45.85	0.00	0.00	20.83	54.15	2.48	0.52	0.40
<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	446,640	9	446,640	
<b>14. Rec Improve Land</b>	0	0	0	0	1	191,645	1	191,645	
<b>15. Rec Improvements</b>	0	0	0	0	1	33,625	1	33,625	
<b>16. Rec Total</b>	0	0	0	0	10	671,910	10	671,910	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.52	0.12	0.00
<b>Res &amp; Rec Total</b>	190	6,818,880	0	0	231	11,101,560	421	17,920,440	279,000
<b>% of Res &amp; Rec Total</b>	45.13	38.05	0.00	0.00	54.87	61.95	21.71	3.15	13.43
<b>Com &amp; Ind Total</b>	38	1,364,480	0	0	10	1,611,330	48	2,975,810	8,370
<b>% of Com &amp; Ind Total</b>	79.17	45.85	0.00	0.00	20.83	54.15	2.48	0.52	0.40
<b>17. Taxable Total</b>	228	8,183,360	0	0	241	12,712,890	469	20,896,250	287,370
<b>% of Taxable Total</b>	48.61	39.16	0.00	0.00	51.39	60.84	24.19	3.68	13.83

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	32	0	53	85

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,073	380,854,145	1,073	380,854,145
28. Ag-Improved Land	0	0	0	0	382	127,780,835	382	127,780,835
29. Ag Improvements	0	0	0	0	397	38,626,310	397	38,626,310

30. Ag Total				1,470	547,261,290
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	41	40.52	202,600	41	40.52	202,600	
32. HomeSite Improv Land	219	235.90	1,179,515	219	235.90	1,179,515	
33. HomeSite Improvements	243	0.00	14,315,210	243	0.00	14,315,210	236,540
34. HomeSite Total				<b>284</b>	<b>276.42</b>	<b>15,697,325</b>	
35. FarmSite UnImp Land	66	374.24	374,230	66	374.24	374,230	
36. FarmSite Improv Land	291	1,810.66	1,810,645	291	1,810.66	1,810,645	
37. FarmSite Improvements	350	0.00	24,311,100	350	0.00	24,311,100	1,554,185
38. FarmSite Total				<b>416</b>	<b>2,184.90</b>	<b>26,495,975</b>	
39. Road & Ditches	647	1,908.03	0	647	1,908.03	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>700</b>	<b>4,369.35</b>	<b>42,193,300</b>	<b>1,790,725</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	1,427.75	2.24%	5,211,290	2.27%	3,650.00
46. 1A	1,123.76	1.76%	4,101,730	1.78%	3,650.01
47. 2A1	501.48	0.79%	1,817,900	0.79%	3,625.07
48. 2A	1,013.66	1.59%	3,674,610	1.60%	3,625.09
49. 3A1	5,584.76	8.75%	20,160,945	8.76%	3,609.99
50. 3A	9,623.48	15.08%	34,740,760	15.10%	3,610.00
51. 4A1	21,506.17	33.70%	77,422,210	33.65%	3,600.00
52. 4A	23,041.42	36.10%	82,949,115	36.05%	3,600.00
53. Total	63,822.48	100.00%	230,078,560	100.00%	3,604.98
<b>Dry</b>					
54. 1D1	160.05	2.97%	285,695	3.96%	1,785.04
55. 1D	426.90	7.91%	723,590	10.02%	1,694.99
56. 2D1	259.79	4.81%	400,085	5.54%	1,540.03
57. 2D	400.14	7.42%	588,210	8.15%	1,470.01
58. 3D1	815.23	15.11%	1,149,495	15.92%	1,410.03
59. 3D	282.02	5.23%	380,725	5.27%	1,349.99
60. 4D1	242.20	4.49%	307,595	4.26%	1,270.00
61. 4D	2,809.92	52.07%	3,385,995	46.89%	1,205.01
62. Total	5,396.25	100.00%	7,221,390	100.00%	1,338.22
<b>Grass</b>					
63. 1G1	65,692.74	22.74%	61,668,130	23.21%	938.74
64. 1G	616.63	0.21%	665,505	0.25%	1,079.26
65. 2G1	30,190.17	10.45%	27,330,475	10.29%	905.28
66. 2G	11,052.90	3.83%	10,297,460	3.88%	931.65
67. 3G1	98,031.91	33.94%	89,646,755	33.74%	914.47
68. 3G	75,929.58	26.29%	70,027,875	26.36%	922.27
69. 4G1	843.69	0.29%	738,320	0.28%	875.11
70. 4G	6,496.59	2.25%	5,291,450	1.99%	814.50
71. Total	288,854.21	100.00%	265,665,970	100.00%	919.72
<b>Irrigated Total</b>					
	63,822.48	17.70%	230,078,560	45.55%	3,604.98
<b>Dry Total</b>					
	5,396.25	1.50%	7,221,390	1.43%	1,338.22
<b>Grass Total</b>					
	288,854.21	80.12%	265,665,970	52.60%	919.72
72. Waste	1,938.73	0.54%	1,584,970	0.31%	817.53
73. Other	517.10	0.14%	517,100	0.10%	1,000.00
74. Exempt	539.32	0.15%	82,490	0.02%	152.95
75. Market Area Total	360,528.77	100.00%	505,067,990	100.00%	1,400.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	63,822.48	230,078,560	63,822.48	230,078,560
<b>77. Dry Land</b>	0.00	0	0.00	0	5,396.25	7,221,390	5,396.25	7,221,390
<b>78. Grass</b>	0.00	0	0.00	0	288,854.21	265,665,970	288,854.21	265,665,970
<b>79. Waste</b>	0.00	0	0.00	0	1,938.73	1,584,970	1,938.73	1,584,970
<b>80. Other</b>	0.00	0	0.00	0	517.10	517,100	517.10	517,100
<b>81. Exempt</b>	0.28	0	0.00	0	539.04	82,490	539.32	82,490
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>360,528.77</b>	<b>505,067,990</b>	<b>360,528.77</b>	<b>505,067,990</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,822.48	17.70%	230,078,560	45.55%	3,604.98
<b>Dry Land</b>	5,396.25	1.50%	7,221,390	1.43%	1,338.22
<b>Grass</b>	288,854.21	80.12%	265,665,970	52.60%	919.72
<b>Waste</b>	1,938.73	0.54%	1,584,970	0.31%	817.53
<b>Other</b>	517.10	0.14%	517,100	0.10%	1,000.00
<b>Exempt</b>	539.32	0.15%	82,490	0.02%	152.95
<b>Total</b>	<b>360,528.77</b>	<b>100.00%</b>	<b>505,067,990</b>	<b>100.00%</b>	<b>1,400.91</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bartlett / Ericson	45	202,715	148	804,165	150	5,805,975	195	6,812,855	209,395
83.2 Lake	71	1,413,790	142	4,094,005	142	4,525,690	213	10,033,485	65,480
83.3 Rural	3	446,790	5	224,760	10	402,550	13	1,074,100	4,125
84 Residential Total	119	2,063,295	295	5,122,930	302	10,734,215	421	17,920,440	279,000



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bartlett / Ericson	6	6,355	32	104,270	32	1,253,855	38	1,364,480	0
85.2	Rural	4	18,120	6	398,205	6	1,195,005	10	1,611,330	8,370
86	Commercial Total	10	24,475	38	502,475	38	2,448,860	48	2,975,810	8,370

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	63,923.58	22.68%	58,156,330	22.93%	909.78
88. 1G	511.73	0.18%	465,670	0.18%	909.99
89. 2G1	29,995.97	10.64%	26,977,030	10.64%	899.36
90. 2G	10,629.39	3.77%	9,560,550	3.77%	899.44
91. 3G1	96,115.29	34.11%	86,503,505	34.10%	900.00
92. 3G	73,326.97	26.02%	65,993,825	26.02%	899.99
93. 4G1	843.69	0.30%	738,320	0.29%	875.11
94. 4G	6,462.89	2.29%	5,244,270	2.07%	811.44
95. Total	281,809.51	100.00%	253,639,500	100.00%	900.04
<b>CRP</b>					
96. 1C1	1,769.16	25.11%	3,511,800	29.20%	1,985.01
97. 1C	104.90	1.49%	199,835	1.66%	1,905.00
98. 2C1	194.20	2.76%	353,445	2.94%	1,820.01
99. 2C	423.51	6.01%	736,910	6.13%	1,740.01
100. 3C1	1,916.62	27.21%	3,143,250	26.14%	1,640.00
101. 3C	2,602.61	36.94%	4,034,050	33.54%	1,550.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	33.70	0.48%	47,180	0.39%	1,400.00
104. Total	7,044.70	100.00%	12,026,470	100.00%	1,707.17
<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
<b>Grass Total</b>					
Grass Total	281,809.51	97.56%	253,639,500	95.47%	900.04
<b>CRP Total</b>					
CRP Total	7,044.70	2.44%	12,026,470	4.53%	1,707.17
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	288,854.21	100.00%	265,665,970	100.00%	919.72

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

92 Wheeler

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	15,273,385	17,248,530	1,975,145	12.93%	279,000	11.11%
02. Recreational	650,890	671,910	21,020	3.23%	0	3.23%
03. Ag-Homesite Land, Ag-Res Dwelling	15,552,865	15,697,325	144,460	0.93%	236,540	-0.59%
<b>04. Total Residential (sum lines 1-3)</b>	<b>31,477,140</b>	<b>33,617,765</b>	<b>2,140,625</b>	<b>6.80%</b>	<b>515,540</b>	<b>5.16%</b>
05. Commercial	2,838,660	2,975,810	137,150	4.83%	8,370	4.54%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>2,838,660</b>	<b>2,975,810</b>	<b>137,150</b>	<b>4.83%</b>	<b>8,370</b>	<b>4.54%</b>
08. Ag-Farmsite Land, Outbuildings	25,384,060	26,495,975	1,111,915	4.38%	1,554,185	-1.74%
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>25,384,060</b>	<b>26,495,975</b>	<b>1,111,915</b>	<b>4.38%</b>	<b>1,554,185</b>	<b>-1.74%</b>
12. Irrigated	210,643,710	230,078,560	19,434,850	9.23%		
13. Dryland	7,330,860	7,221,390	-109,470	-1.49%		
14. Grassland	272,767,885	265,665,970	-7,101,915	-2.60%		
15. Wasteland	571,000	1,584,970	1,013,970	177.58%		
16. Other Agland	0	517,100	517,100			
<b>17. Total Agricultural Land</b>	<b>491,313,455</b>	<b>505,067,990</b>	<b>13,754,535</b>	<b>2.80%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>551,013,315</b>	<b>568,157,540</b>	<b>17,144,225</b>	<b>3.11%</b>	<b>2,078,095</b>	<b>2.73%</b>

## 2020 Assessment Survey for Wheeler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$10,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$10,000
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$35,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,700
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$4,200
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8,192.79

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS - data is being added as re-appraisals are completed
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	County assessor and staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://wheeler.gworks.com/">https://wheeler.gworks.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS aerial imagery
9.	<b>When was the aerial imagery last updated?</b>
	2018
10.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	None. The two villages fall under the village zoning ordinance and don't have to go through the county zoning administrator
<b>4.</b>	<b>When was zoning implemented?</b>
	1998

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	No applicable
<b>2.</b>	<b>GIS Services:</b>
	Not applicable
<b>3.</b>	<b>Other services:</b>
	Not applicable

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, listing services for pick up work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Lister is paid a set amount
<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>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No, assessor does.

## 2020 Residential Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	County assessor and staff										
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>                     Bartlett and Ericson                       Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.                      Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson                 </td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bartlett and Ericson  Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location. Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson	2	Rural - all residential parcels not within the villages	3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins	AG	Agricultural homes and outbuildings
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3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins										
AG	Agricultural homes and outbuildings										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost approach for improvements; sales approach for vacant lots are used to estimate the market value of residential properties.										
<b>4.</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>										
	Depreciation tables are developed based on local market information.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>										
	No, CAMA tables are used.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	A sales study is used to determine residential lot values as well as looking at the land to building ratios.										
<b>7.</b>	<b>How are rural residential site values developed?</b>										
	This was based on the cost of a well, septic and electric at the time.										
<b>8.</b>	<b>Are there form 191 applications on file?</b>										

None at this time.

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

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

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2018	2018	2018
2	2012	2012	2012	2014-2015
3	2015	2012	2015	2016
AG	2012	2012	2012	2014-2015



## 2020 Commercial Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Appraiser and staff			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	<p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade including a convenience store/gas station, two cafes, bank, car repair, and post office.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn, post office, bank, and two bars.</p> <p>Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based.</p>		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.			
<b>4.</b>	<b>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>			
	Depreciation tables are developed based on local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	A sales study is used to determine commercial lot values.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2018	2018
	The depreciation, costing, lot valuation and inspection for the rural commercial properties is still 2015.			

## 2020 Agricultural Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County assessor and staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	No geographic or economic differences have been determined	2016						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.							
<b>5.</b>	<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							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	The only intensive use identified is feedlots, valued at \$1,000/acres. Hog confinements and a new chicken barn are also considered intensive uses.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The assessed value for the parcels enrolled in WRP is based on sales from the area. Current WRP acres are valued at \$525/acre.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	None							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>							

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

# 2019 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

## Assessment Years 2020, 2021 and 2022 GENERAL DESCRIPTION OF COUNTY

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

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

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

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

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

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

Per the 2019 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	691	35.78%	5.58%
Commercial	47	2.43%	.589%
Recreational	10	.52%	less than .01%
Agricultural	1183	61.27 %	93.821%

Agricultural land – 360,312.83. Total Taxable Acres  
97.74% of County is agricultural and of that 80.21% consists primarily of grassland.

New Property: For assessment year 2019, an estimated 15 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2019 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 2018-19 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 2019.

**Level of Value, Quality, and Uniformity for assessment year 2019:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	44.20	105.83
Commercial	100.0%	38.94	83.35
Recreational	Not enough Sales to Determine		
Agricultural	75.00%	29.19%	74.01

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2019 Reports & Opinions.

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

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

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The appraiser has completed the 6 year review for 2020.

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

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. To split the cost of the 6 year review we will begin reviewing the north 2 townships of rural improvements for our rural improvements in 2019 with the southern 2 townships done in 2020 to be implemented in 2021 assessment year.

**Assessment Actions Planned for Assessment Year 2021.**

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

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

review done for 2019 assessment year and will have the rural done in 2020.

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year review was done in 2016. Will start the Lake review in the fall of 2021 for implementation during the 2022 assessment.

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

**Assessment Actions Planned for Assessment Year 2022.**

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

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

**Recreational residential(Lake Ericson):** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Fall of 2021 we will review the Lake parcels as part of our 6 year review for the 2022 assessment year.

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



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

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

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

### **PERSONAL PROPERTY:**

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

**Schedules 266 Values \$ 21,814,441.**

**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 24 Value Exempted \$ 710,850.**

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

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

- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

## **CONCLUSION**

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

The Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a general professional revaluation study for that classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.

Date June 19th, 2019

*Cara Snider*

Wheeler County Assessor