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**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WHEELER COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:**

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

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

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

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

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

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

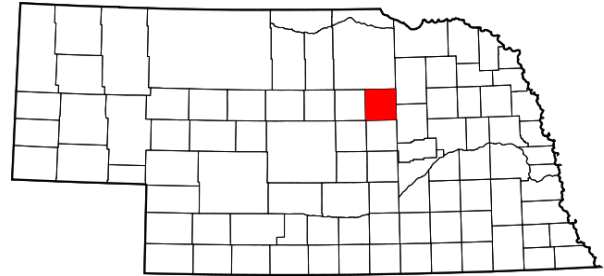
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

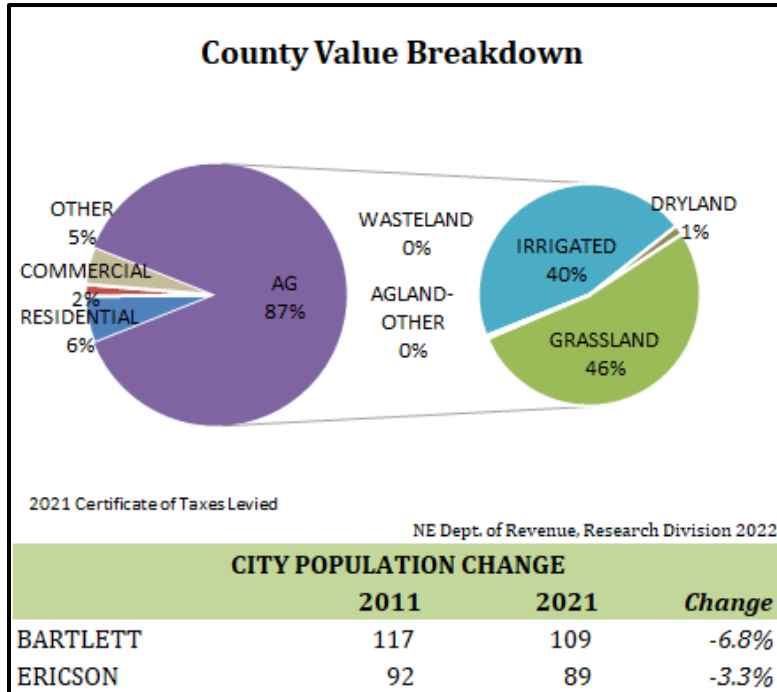


## County Overview

With a total area of 575 square miles, Wheeler County has 774 residents, per the Census Bureau Quick Facts for 2020, a 6% decrease in population from the 2010 U.S. Census. Reports indicate that 67% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$57,382 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wheeler County are located in and around the county seat of Bartlett. According to the latest information available from the U.S. Census Bureau, there are 20 employer establishments with total employment of 108, for a slight decrease in employment.



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

## 2022 Residential Correlation for Wheeler County

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### *Assessment Actions*

The contract appraiser completed the physical inspection and review of all rural improvements in the county. The Marshall Swift costing was updated along with new depreciation. The first acre home and farm site values were also raised.

Through a sales study of the qualified residential sales, it was determined a 30% increase would be made to the land and improvements in Ericson. For the 2023 assessment year Valuation Group 1 will be physically inspected by the contract appraiser with a lot study performed, updated costing and new depreciation.

Pick-work was completed and placed on the assessment roll.

### *Assessment Practice Review*

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

The county assessor has qualified approximately 72% of sales for measurement, which is higher than the typical range statewide. However, the county has consistently qualified a higher number of sales the past several years and both qualified and non-qualified sales rosters were reviewed and indicate there has been no apparent bias in the qualification determinations by the assessor.

The county assessor has established three valuation groups for the residential property class that are primarily based on assessor location. They are reflected in the chart below. The two villages are in one group as their economics are similar, Lake Ericson is unique with the lake. The rural area is currently its own valuation group, however, continues to be studied for possible combination into Valuation Group 1.

Depreciation tables are dated 2015 for Valuation Group 3, 2018 for Valuation Group 1 and 2021 for Valuation Group 2. Costing is 2012 for Valuation Group 3, and 2018 for the other groups. Lot values are dated 2015 for Valuation group 3, 2018 for Valuation Group 1 and 2021 for Valuation Group 2.

The county assessor meets the six-year inspection and review requirement and all residential parcels have been physically inspected since 2016. The county assessor has a written valuation methodology which details the assessment practices.

## 2022 Residential Correlation for Wheeler County

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### *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 statistical sample of sales consists of 23 qualified sales falling in each of the three valuation groups. The median and weighted mean measures are within the prescribed parameters while the mean is high and can be attributed to one outlier sale. With the removal of this one sale the mean measure falls into range. With the removal of this same sale the COD improves to 22.56 and the PRD falls to 103.60.

Although Valuation Group 2 has an insufficient number of sales for measurement, this area is subject to the same appraisal techniques as the other valuation groups and is at an acceptable level of value.

When comparing the statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate Taxes Levied (CTL) Report indications show a larger change in the base compared to the sample. However, both the sample and abstract increased at larger percentages, the sales file has a lesser increase, but only represents 5% of the parcels sold.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments in Wheeler County are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

<b>VALUATION GROUP</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT.MEAN</b>	<b>COD</b>	<b>PRD</b>
1	11	92.67	105.15	92.75	34.03	113.37
2	1	127.38	127.38	127.38	00.00	100.00
3	11	91.97	100.16	96.29	16.72	104.02
<u>ALL</u>	<u>23</u>	92.32	103.73	97.83	25.99	106.03

## 2022 Residential Correlation for Wheeler County

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### *Level of Value*

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

## 2022 Commercial Correlation for Wheeler County

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### *Assessment Actions*

For the 2022 assessment year the contract appraiser physically inspected and reviewed the rural commercial properties as part of the six-year review and inspection cycle. This included hog confinements, feedlots and one chicken barn. From this review the land values were increased, and new depreciation was implemented. The land and improvements in Ericson also received a 30% increase.

The commercial 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 assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The commercial class is combined into one valuation group that consists of all villages and rural area within Wheeler County.

The cost approach to value using the Computer-Assisted Mass Appraisal system (CAMA) cost tables with market derived depreciation tables is the current method used for the valuation of the commercial class of property.

The county follows the six-year inspection and review. A review of the current commercial appraisal tables show that cost and depreciation tables are current.

### *Description of Analysis*

The statistical profile for the commercial class consists of five qualified sales representing five different occupancy codes. The mean measure is within the range, while the median is below, and the weighted mean is above the acceptable ranges, showing no correlation between the measures of central tendency. The COD and PRD are well outside the prescribed ranges. Sale prices range from \$8,000 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 statistical sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Historically valuation changes over the past decade show the county compared to surrounding counties with similar sized communities have increased over the past decade at a similar rate.

When comparing the statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate Taxes Levied (CTL) Report indications show a larger change in the base compared to the sample. However, both the sample and abstract increased double digits, the sales file had a lesser increase, but only represents 7% of the parcels sold.

## **2022 Commercial Correlation for Wheeler County**

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

The size of the 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.

## 2022 Agricultural Correlation for Wheeler County

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### *Assessment Actions*

The county assessor through a sales analysis of agricultural sales increased both irrigated land and dryland values 2%. Grassland values increased approximately 10%.

The first acre home and farm site value would also increase.

The pick-up work in the agricultural class was completed and placed on the assessment roll for 2022.

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales questionnaires and report a good return. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

Wheeler County has one market area, however, each year this is studied for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public.

The Wheeler County Assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class. The Marshall-Swift costing and depreciation is updated when properties are inspected and reviewed. Home and farm site values are the same for both farm and rural residential dwellings.

### *Description of Analysis*

The agricultural statistical sample consists of 11 sales. All three measures are within the acceptable range and correlate. Due to the mixed-use sales, there is not an adequate number of sales for analysis when stratified into the 80% Majority Land Use (MLU) subclasses. Both the irrigated land and dryland MLU subclasses have five sales each. The irrigated land, 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. Wheeler County has achieved an acceptable level of value.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

## 2022 Agricultural Correlation for Wheeler County

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### *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 and assessed at the statutory level.

Review of the sample of sales, comparable counties, and assessment practices indicate Wheeler County has achieved equalization. The quality of assessment in the agricultural land class of property in Wheeler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	5	69.46	67.67	64.88	12.53	104.30
1	5	69.46	67.67	64.88	12.53	104.30
<u>    Grass    </u>						
County	5	61.59	68.28	69.27	18.09	98.57
1	5	61.59	68.28	69.27	18.09	98.57
<u>    ALL    </u>	11	68.87	68.93	72.48	16.10	95.10

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Wheeler County is 69%.



## 2022 Opinions of the Property Tax Administrator for Wheeler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	92	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	69	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, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Wheeler County

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### Residential Real Property - Current

Number of Sales	23	Median	92.32
Total Sales Price	\$2,008,550	Mean	103.73
Total Adj. Sales Price	\$2,008,550	Wgt. Mean	97.83
Total Assessed Value	\$1,964,880	Average Assessed Value of the Base	\$44,676
Avg. Adj. Sales Price	\$87,328	Avg. Assessed Value	\$85,430

### Confidence Interval - Current

95% Median C.I	87.55 to 113.33
95% Wgt. Mean C.I	86.12 to 109.53
95% Mean C.I	88.57 to 118.89
% of Value of the Class of all Real Property Value in the County	3.04
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	10.35

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	20	100	94.70
2020	16	100	92.08
2019	10	100	66.77
2018	12	100	67.36

## 2022 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	5	Median	89.74
Total Sales Price	\$248,000	Mean	93.82
Total Adj. Sales Price	\$248,000	Wgt. Mean	124.38
Total Assessed Value	\$308,470	Average Assessed Value of the Base	\$206,043
Avg. Adj. Sales Price	\$49,600	Avg. Assessed Value	\$61,694

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	32.43 to 155.21
% of Value of the Class of all Real Property Value in the County	2.41
% of Records Sold in the Study Period	6.85
% of Value Sold in the Study Period	2.05

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	5	100	89.74
2020	7	100	59.25
2019	4	100	78.86
2018	4	100	74.80

**92 Wheeler**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 23  
Total Sales Price : 2,008,550  
Total Adj. Sales Price : 2,008,550  
Total Assessed Value : 1,964,880  
Avg. Adj. Sales Price : 87,328  
Avg. Assessed Value : 85,430

MEDIAN : 92  
WGT. MEAN : 98  
MEAN : 104  
COD : 25.99  
PRD : 106.03

COV : 33.80  
STD : 35.06  
Avg. Abs. Dev : 23.99  
MAX Sales Ratio : 186.93  
MIN Sales Ratio : 52.35

95% Median C.I. : 87.55 to 113.33  
95% Wgt. Mean C.I. : 86.12 to 109.53  
95% Mean C.I. : 88.57 to 118.89

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	123.46	123.75	119.10	24.06	103.90	79.33	168.47	N/A	72,333	86,152
01-JAN-20 To 31-MAR-20	2	94.76	94.76	97.41	19.60	97.28	76.19	113.33	N/A	52,500	51,140
01-APR-20 To 30-JUN-20	1	89.33	89.33	89.33	00.00	100.00	89.33	89.33	N/A	69,000	61,635
01-JUL-20 To 30-SEP-20	4	105.42	120.47	103.06	23.12	116.89	87.55	183.47	N/A	113,750	117,236
01-OCT-20 To 31-DEC-20	2	100.41	100.41	110.06	26.87	91.23	73.43	127.38	N/A	136,250	149,953
01-JAN-21 To 31-MAR-21	1	87.92	87.92	87.92	00.00	100.00	87.92	87.92	N/A	125,000	109,905
01-APR-21 To 30-JUN-21	5	92.32	85.66	73.80	17.93	116.07	52.35	116.69	N/A	77,660	57,316
01-JUL-21 To 30-SEP-21	5	91.97	107.36	100.11	27.81	107.24	68.18	186.93	N/A	75,350	75,435
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	10	105.42	113.20	105.36	24.46	107.44	76.19	183.47	79.33 to 168.47	84,600	89,132
01-OCT-20 To 30-SEP-21	13	91.97	96.45	92.35	22.50	104.44	52.35	186.93	73.43 to 116.69	89,427	82,582
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	9	104.65	106.84	103.47	21.64	103.26	73.43	183.47	76.19 to 127.38	100,167	103,641
<u>ALL</u>	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	11	92.67	105.15	92.75	34.03	113.37	52.35	183.47	68.18 to 168.47	68,618	63,646
2	1	127.38	127.38	127.38	00.00	100.00	127.38	127.38	N/A	185,000	235,650
3	11	91.97	100.16	96.29	16.72	104.02	73.43	186.93	79.33 to 106.19	97,159	93,557
<u>ALL</u>	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430
06											
07											
<u>ALL</u>	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430

**92 Wheeler**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 23  
Total Sales Price : 2,008,550  
Total Adj. Sales Price : 2,008,550  
Total Assessed Value : 1,964,880  
Avg. Adj. Sales Price : 87,328  
Avg. Assessed Value : 85,430

MEDIAN : 92  
WGT. MEAN : 98  
MEAN : 104  
COD : 25.99  
PRD : 106.03

COV : 33.80  
STD : 35.06  
Avg. Abs. Dev : 23.99  
MAX Sales Ratio : 186.93  
MIN Sales Ratio : 52.35

95% Median C.I. : 87.55 to 113.33  
95% Wgt. Mean C.I. : 86.12 to 109.53  
95% Mean C.I. : 88.57 to 118.89

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	3	116.69	122.78	122.66	32.93	100.10	68.18	183.47	N/A	17,333	21,262	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430	
Greater Than 14,999	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430	
Greater Than 29,999	20	92.15	100.87	97.17	22.37	103.81	52.35	186.93	87.55 to 106.19	97,828	95,055	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	3	116.69	122.78	122.66	32.93	100.10	68.18	183.47	N/A	17,333	21,262	
30,000 TO 59,999	6	91.48	115.65	106.08	36.85	109.02	76.19	186.93	76.19 to 186.93	44,083	46,763	
60,000 TO 99,999	6	90.83	90.35	89.07	12.48	101.44	73.43	113.33	73.43 to 113.33	78,883	70,263	
100,000 TO 149,999	4	96.29	100.90	101.19	13.67	99.71	87.55	123.46	N/A	134,500	136,104	
150,000 TO 249,999	4	99.08	94.47	96.15	22.52	98.25	52.35	127.38	N/A	170,188	163,630	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	23	92.32	103.73	97.83	25.99	106.03	52.35	186.93	87.55 to 113.33	87,328	85,430	

**92 Wheeler**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 5  
Total Sales Price : 248,000  
Total Adj. Sales Price : 248,000  
Total Assessed Value : 308,470  
Avg. Adj. Sales Price : 49,600  
Avg. Assessed Value : 61,694

MEDIAN : 90  
WGT. MEAN : 124  
MEAN : 94  
COD : 43.88  
PRD : 75.43

COV : 52.71  
STD : 49.45  
Avg. Abs. Dev : 39.38  
MAX Sales Ratio : 149.90  
MIN Sales Ratio : 44.63

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 32.43 to 155.21

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	149.90	149.90	149.90	00.00	100.00	149.90	149.90	N/A	120,000	179,880
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
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	138.22	138.22	138.22	00.00	100.00	138.22	138.22	N/A	58,000	80,165
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	4	68.17	82.72	120.16	54.42	68.84	44.63	149.90	N/A	47,500	57,076
01-OCT-19 To 30-SEP-20	1	138.22	138.22	138.22	00.00	100.00	138.22	138.22	N/A	58,000	80,165
01-OCT-20 To 30-SEP-21											
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	68.17	82.72	120.16	54.42	68.84	44.63	149.90	N/A	47,500	57,076
01-JAN-20 To 31-DEC-20	1	138.22	138.22	138.22	00.00	100.00	138.22	138.22	N/A	58,000	80,165
<u>ALL</u>	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694
<u>ALL</u>	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694
04											
<u>ALL</u>	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694

**92 Wheeler  
COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 5  
 Total Sales Price : 248,000  
 Total Adj. Sales Price : 248,000  
 Total Assessed Value : 308,470  
 Avg. Adj. Sales Price : 49,600  
 Avg. Assessed Value : 61,694

MEDIAN : 90  
 WGT. MEAN : 124  
 MEAN : 94  
 COD : 43.88  
 PRD : 75.43

COV : 52.71  
 STD : 49.45  
 Avg. Abs. Dev : 39.38  
 MAX Sales Ratio : 149.90  
 MIN Sales Ratio : 44.63

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 32.43 to 155.21

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**SALE PRICE \***

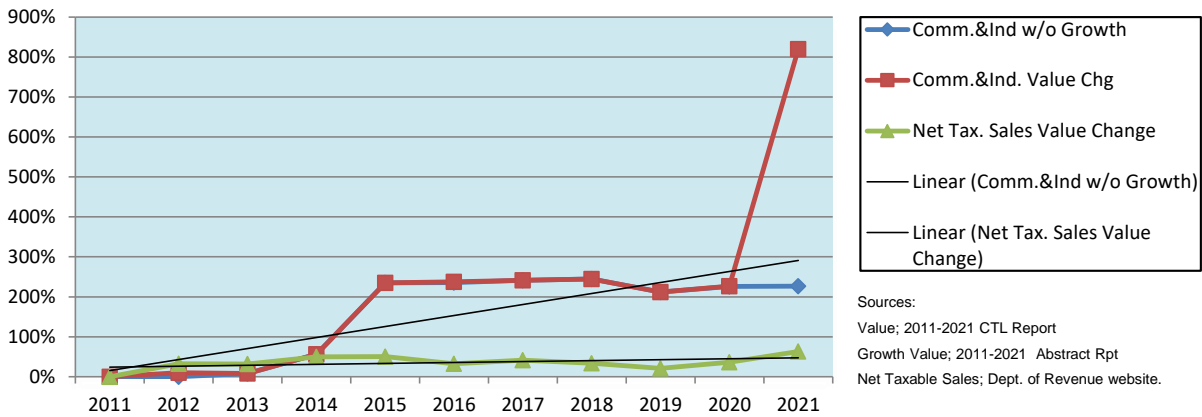
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	44.63	44.63	44.63	00.00	100.00	44.63	44.63	N/A	8,000	3,570
Less Than 30,000	2	45.62	45.62	46.12	02.17	98.92	44.63	46.60	N/A	16,500	7,610
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	5	89.74	93.82	124.38	43.88	75.43	44.63	149.90	N/A	49,600	61,694
Greater Than 14,999	4	113.98	106.12	127.04	33.30	83.53	46.60	149.90	N/A	60,000	76,225
Greater Than 29,999	3	138.22	125.95	136.40	14.51	92.34	89.74	149.90	N/A	71,667	97,750
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	44.63	44.63	44.63	00.00	100.00	44.63	44.63	N/A	8,000	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	113.98	113.98	119.34	21.27	95.51	89.74	138.22	N/A	47,500	56,685
60,000 TO 99,999											
100,000 TO 149,999	1	149.90	149.90	149.90	00.00	100.00	149.90	149.90	N/A	120,000	179,880
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>5</b>	<b>89.74</b>	<b>93.82</b>	<b>124.38</b>	<b>43.88</b>	<b>75.43</b>	<b>44.63</b>	<b>149.90</b>	<b>N/A</b>	<b>49,600</b>	<b>61,694</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
350	1	149.90	149.90	149.90	00.00	100.00	149.90	149.90	N/A	120,000	179,880
353	1	44.63	44.63	44.63	00.00	100.00	44.63	44.63	N/A	8,000	3,570
386	1	138.22	138.22	138.22	00.00	100.00	138.22	138.22	N/A	58,000	80,165
470	1	89.74	89.74	89.74	00.00	100.00	89.74	89.74	N/A	37,000	33,205
<b>ALL</b>	<b>5</b>	<b>89.74</b>	<b>93.82</b>	<b>124.38</b>	<b>43.88</b>	<b>75.43</b>	<b>44.63</b>	<b>149.90</b>	<b>N/A</b>	<b>49,600</b>	<b>61,694</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
2011	\$ 910,495	\$ 7,195	0.79%	\$ 903,300		\$ 2,563,675	
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%
2020	\$ 2,975,810	\$ 8,370	0.28%	\$ 2,967,440	4.54%	\$ 3,495,345	12.96%
2021	\$ 8,375,810	\$ 5,400,000	64.47%	\$ 2,975,810	0.00%	\$ 4,183,044	19.67%
<b>Ann %chg</b>	<b>24.85%</b>			<b>Average</b>	<b>15.46%</b>	5.02%	<b>5.83%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.00%	9.92%	32.54%
2013	8.25%	8.25%	32.13%
2014	56.22%	56.22%	49.52%
2015	235.25%	235.25%	50.29%
2016	235.30%	237.34%	32.28%
2017	241.18%	241.18%	41.39%
2018	244.75%	244.75%	33.95%
2019	211.77%	211.77%	20.70%
2020	225.92%	226.83%	36.34%
2021	226.83%	819.92%	63.17%

County Number	92
County Name	Wheeler

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 11  
 Total Sales Price : 13,562,813  
 Total Adj. Sales Price : 13,562,813  
 Total Assessed Value : 9,829,770  
 Avg. Adj. Sales Price : 1,232,983  
 Avg. Assessed Value : 893,615

MEDIAN : 69  
 WGT. MEAN : 72  
 MEAN : 69  
 COD : 16.10  
 PRD : 95.10

COV : 22.50  
 STD : 15.51  
 Avg. Abs. Dev : 11.09  
 MAX Sales Ratio : 101.54  
 MIN Sales Ratio : 43.84

95% Median C.I. : 55.26 to 83.47  
 95% Wgt. Mean C.I. : 52.08 to 92.87  
 95% Mean C.I. : 58.51 to 79.35

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	2	76.47	76.47	75.30	09.17	101.55	69.46	83.47	N/A	806,122	606,998
01-JAN-19 To 31-MAR-19	1	68.87	68.87	68.87	00.00	100.00	68.87	68.87	N/A	736,000	506,900
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	66.20	66.20	66.20	00.00	100.00	66.20	66.20	N/A	941,368	623,145
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	101.54	101.54	101.54	00.00	100.00	101.54	101.54	N/A	468,000	475,200
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	5	56.80	59.19	71.41	14.42	82.89	43.84	78.46	N/A	1,825,040	1,303,200
01-JUL-21 To 30-SEP-21	1	72.73	72.73	72.73	00.00	100.00	72.73	72.73	N/A	680,000	494,530
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	3	69.46	73.93	73.28	07.01	100.89	68.87	83.47	N/A	782,748	573,632
01-OCT-19 To 30-SEP-20	1	66.20	66.20	66.20	00.00	100.00	66.20	66.20	N/A	941,368	623,145
01-OCT-20 To 30-SEP-21	7	61.59	67.17	72.87	22.45	92.18	43.84	101.54	43.84 to 101.54	1,467,600	1,069,390
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	2	67.54	67.54	67.37	01.98	100.25	66.20	68.87	N/A	838,684	565,023
01-JAN-20 To 31-DEC-20	1	101.54	101.54	101.54	00.00	100.00	101.54	101.54	N/A	468,000	475,200
<u>ALL</u>	11	68.87	68.93	72.48	16.10	95.10	43.84	101.54	55.26 to 83.47	1,232,983	893,615

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	68.87	68.93	72.48	16.10	95.10	43.84	101.54	55.26 to 83.47	1,232,983	893,615
<u>ALL</u>	11	68.87	68.93	72.48	16.10	95.10	43.84	101.54	55.26 to 83.47	1,232,983	893,615

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 11  
 Total Sales Price : 13,562,813  
 Total Adj. Sales Price : 13,562,813  
 Total Assessed Value : 9,829,770  
 Avg. Adj. Sales Price : 1,232,983  
 Avg. Assessed Value : 893,615

MEDIAN : 69  
 WGT. MEAN : 72  
 MEAN : 69  
 COD : 16.10  
 PRD : 95.10

COV : 22.50  
 STD : 15.51  
 Avg. Abs. Dev : 11.09  
 MAX Sales Ratio : 101.54  
 MIN Sales Ratio : 43.84

95% Median C.I. : 55.26 to 83.47  
 95% Wgt. Mean C.I. : 52.08 to 92.87  
 95% Mean C.I. : 58.51 to 79.35

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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	83.47	83.47	83.47	00.00	100.00	83.47	83.47	N/A	672,244	561,100
1	1	83.47	83.47	83.47	00.00	100.00	83.47	83.47	N/A	672,244	561,100
<b>Grass</b>											
County	5	61.59	68.28	69.27	18.09	98.57	55.26	101.54	N/A	518,522	359,178
1	5	61.59	68.28	69.27	18.09	98.57	55.26	101.54	N/A	518,522	359,178
<b>ALL</b>	11	68.87	68.93	72.48	16.10	95.10	43.84	101.54	55.26 to 83.47	1,232,983	893,615

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	5	69.46	67.67	64.88	12.53	104.30	43.84	83.47	N/A	844,040	547,588
1	5	69.46	67.67	64.88	12.53	104.30	43.84	83.47	N/A	844,040	547,588
<b>Grass</b>											
County	5	61.59	68.28	69.27	18.09	98.57	55.26	101.54	N/A	518,522	359,178
1	5	61.59	68.28	69.27	18.09	98.57	55.26	101.54	N/A	518,522	359,178
<b>ALL</b>	11	68.87	68.93	72.48	16.10	95.10	43.84	101.54	55.26 to 83.47	1,232,983	893,615

## Wheeler County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3,725	3,725	3,695	3,695	3,680	3,680	3,670	3,670	<b>3,675</b>
Garfield	1	3,400	3,400	3,400	2,900	2,900	2,575	2,575	2,200	<b>2,958</b>
Greeley	1	3,875	3,875	3,865	3,825	3,800	3,800	3,750	3,750	<b>3,781</b>
Boone	2	4,851	3,340	3,903	3,554	3,299	3,839	3,629	3,321	<b>3,504</b>
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	<b>2,094</b>
Holt	2	3,600	3,600	3,500	3,500	2,368	3,400	2,105	2,241	<b>2,707</b>
Greeley	2	5,090	4,700	4,490	4,375	4,260	4,230	4,210	3,750	<b>4,339</b>
Valley	1	3,635	3,635	3,635	3,125	2,955	2,955	2,600	2,600	<b>3,291</b>
Antelope	1	4,725	4,722	4,700	4,599	3,700	3,700	3,700	3,430	<b>4,255</b>

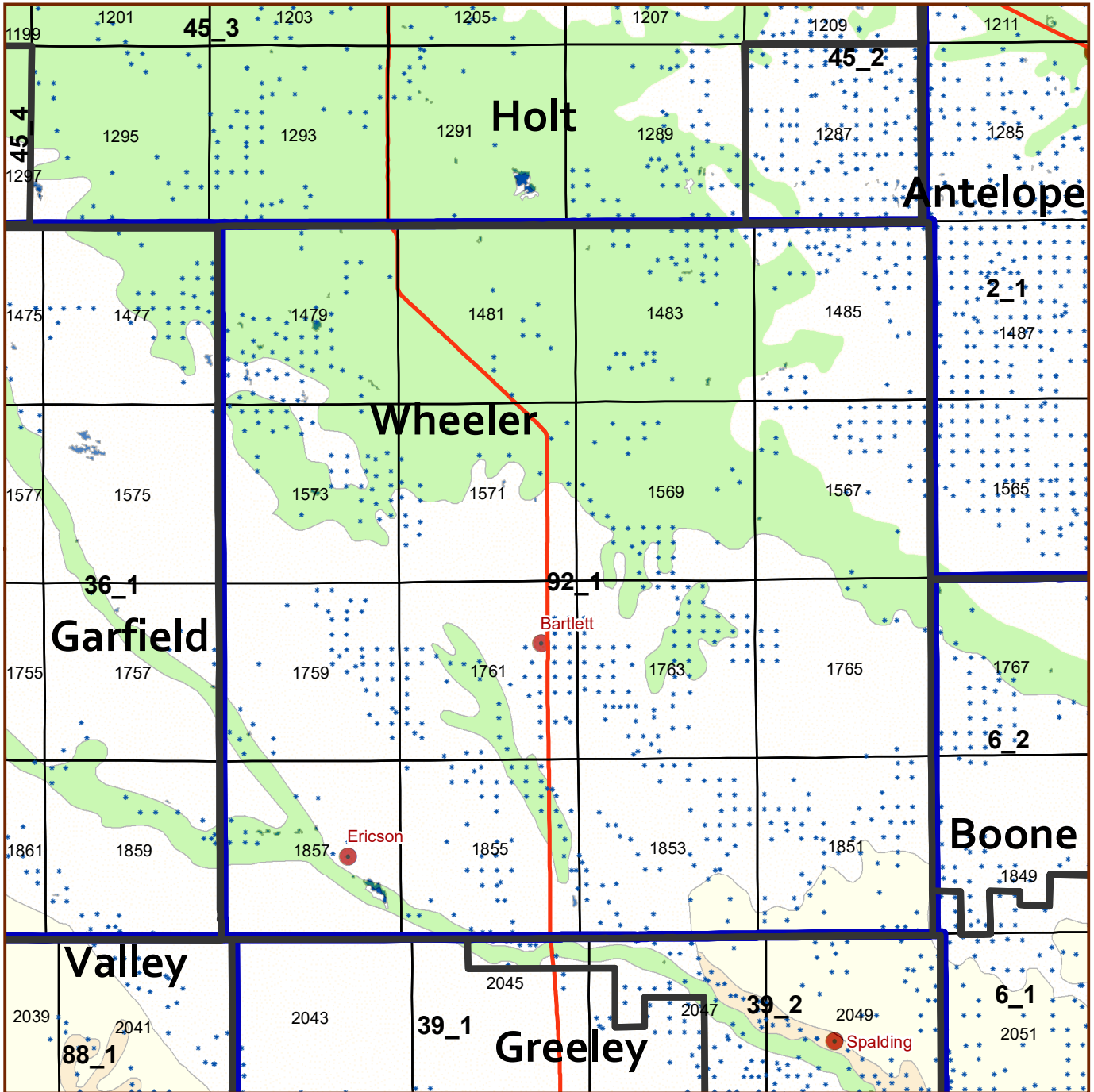
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1,820	1,730	1,570	1,500	1,440	1,380	1,295	1,230	<b>1,366</b>
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,050	995	<b>1,231</b>
Greeley	1	n/a	1,835	1,825	1,800	1,790	1,770	1,575	1,415	<b>1,627</b>
Boone	2	2,006	1,664	1,458	1,489	1,395	1,439	1,278	1,249	<b>1,469</b>
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	<b>2,000</b>
Holt	2	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	<b>2,000</b>
Greeley	2	n/a	2,165	2,165	2,165	2,075	2,050	1,800	1,715	<b>1,993</b>
Valley	1	n/a	1,740	1,740	1,740	1,705	1,705	1,705	1,595	<b>1,694</b>
Antelope	1	3,300	3,250	2,950	2,950	2,000	2,000	1,975	1,650	<b>2,713</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	997	1,000	989	985	990	990	960	892	<b>989</b>
Garfield	1	800	n/a	761	800	700	700	790	701	<b>727</b>
Greeley	1	1,050	1,045	1,045	1,040	1,025	1,025	n/a	1,030	<b>1,029</b>
Boone	2	975	960	965	1,056	860	860	n/a	860	<b>890</b>
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	<b>1,093</b>
Holt	2	1,348	1,551	1,403	1,400	808	809	n/a	800	<b>1,050</b>
Greeley	2	1,300	1,295	1,280	1,275	1,243	1,240	n/a	1,265	<b>1,275</b>
Valley	1	1,100	1,100	1,000	996	1,000	997	635	665	<b>991</b>
Antelope	1	1,275	1,275	1,275	1,250	1,250	1,250	1,090	1,200	<b>1,262</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1,737	n/a	795
Garfield	1	778	n/a	191
Greeley	1	1,067	n/a	200
Boone	2	1,193	n/a	95
Holt	3	1,358	0	250
Holt	2	1,197	0	250
Greeley	2	1,307	n/a	200
Valley	1	1,010	n/a	250
Antelope	1	1,650	0	149

Source: 2022 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**

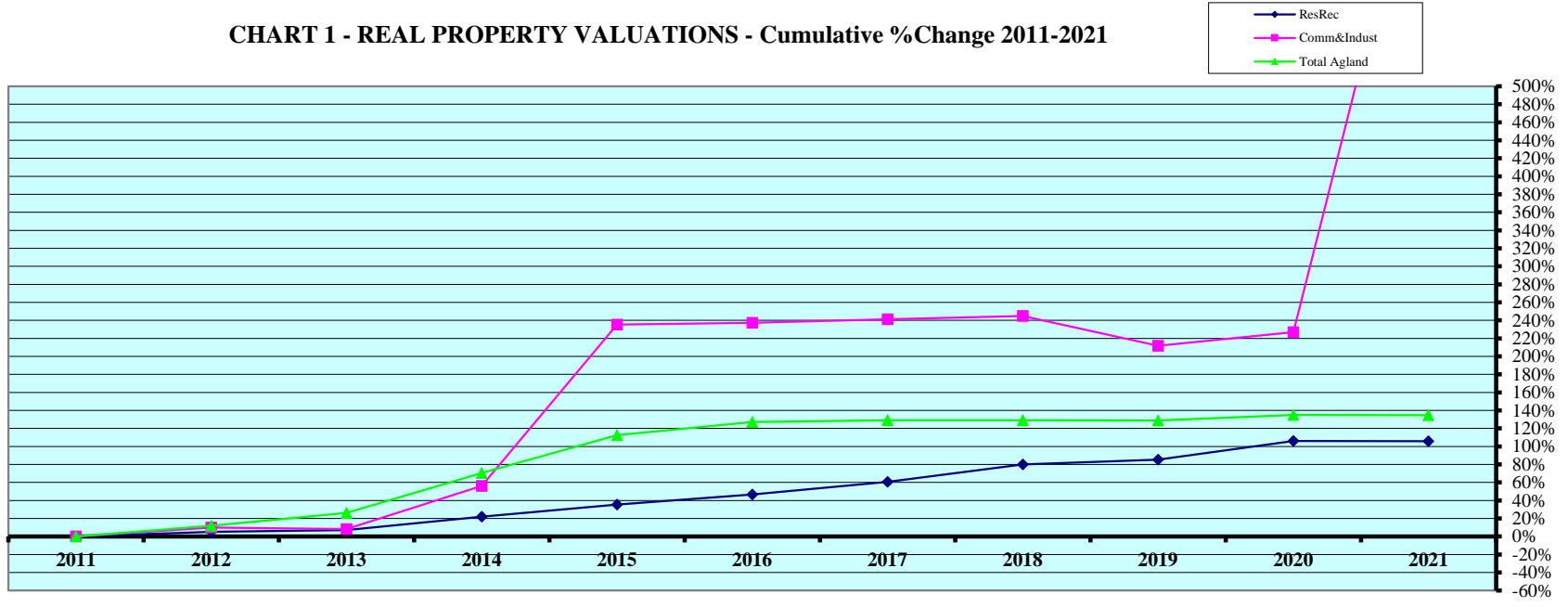
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 2011-2021**



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
2011	8,587,939	-	-	-	910,495	-	-	-	214,664,535	-	-	-
2012	9,039,119	451,180	5.25%	5.25%	1,000,825	90,330	9.92%	9.92%	240,231,495	25,566,960	11.91%	11.91%
2013	9,204,288	165,169	1.83%	7.18%	985,650	-15,175	-1.52%	8.25%	270,908,715	30,677,220	12.77%	26.20%
2014	10,462,768	1,258,480	13.67%	21.83%	1,422,410	436,760	44.31%	56.22%	366,225,315	95,316,600	35.18%	70.60%
2015	11,627,169	1,164,401	11.13%	35.39%	3,052,440	1,630,030	114.60%	235.25%	456,242,300	90,016,985	24.58%	112.54%
2016	12,592,559	965,390	8.30%	46.63%	3,071,440	19,000	0.62%	237.34%	487,593,870	31,351,570	6.87%	127.14%
2017	13,785,914	1,193,355	9.48%	60.53%	3,106,460	35,020	1.14%	241.18%	491,756,195	4,162,325	0.85%	129.08%
2018	15,451,849	1,665,935	12.08%	79.92%	3,138,890	32,430	1.04%	244.75%	491,630,165	-126,030	-0.03%	129.02%
2019	15,924,275	472,426	3.06%	85.43%	2,838,660	-300,230	-9.56%	211.77%	491,313,455	-316,710	-0.06%	128.88%
2020	17,695,105	1,770,830	11.12%	106.05%	2,975,810	137,150	4.83%	226.83%	504,429,827	13,116,372	2.67%	134.99%
2021	17,682,865	-12,240	-0.07%	105.90%	8,375,810	5,400,000	181.46%	819.92%	503,634,147	-795,680	-0.16%	134.61%

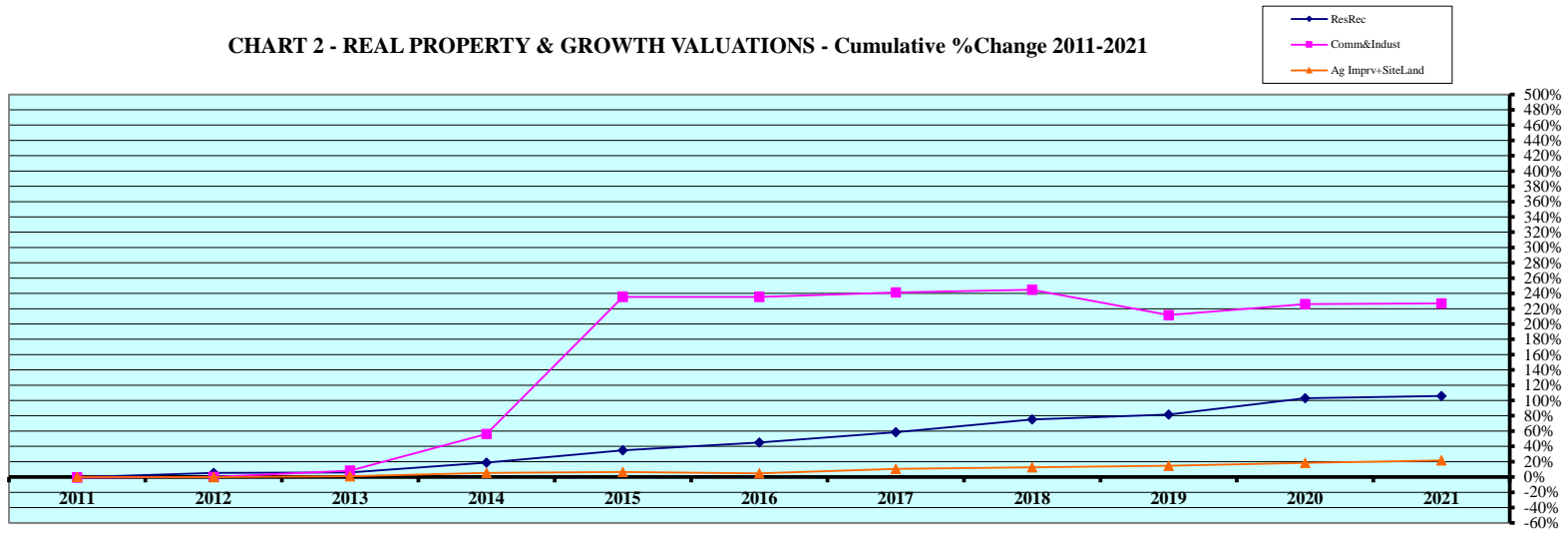
Rate Annual %chg: Residential & Recreational **7.49%** Commercial & Industrial **24.85%** Agricultural Land **8.90%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



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
2011	8,587,939	26,775	0.31%	8,561,164	-	-0.31%	910,495	7,195	0.79%	903,300	-	-0.79%
2012	9,039,119	0	0.00%	9,039,119	5.25%	5.25%	1,000,825	90,330	9.03%	910,495	0.00%	0.00%
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	5.78%	985,650	0	0.00%	985,650	-1.52%	8.25%
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	18.77%	1,422,410	0	0.00%	1,422,410	44.31%	56.22%
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	34.73%	3,052,440	0	0.00%	3,052,440	114.60%	235.25%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	44.97%	3,071,440	18,560	0.60%	3,052,880	0.01%	235.30%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	58.55%	3,106,460	0	0.00%	3,106,460	1.14%	241.18%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	75.03%	3,138,890	0	0.00%	3,138,890	1.04%	244.75%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	81.64%	2,838,660	0	0.00%	2,838,660	-9.56%	211.77%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	102.80%	2,975,810	8,370	0.28%	2,967,440	4.54%	225.92%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	105.89%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	226.83%
Rate Ann%chg	7.49%		Resid & Recreat w/o growth			6.16%	24.85%		C & I w/o growth			15.46%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	-	-
2012	8,225,660	25,352,172	33,577,832	428,865	1.28%	33,148,967	-0.19%	-0.19%
2013	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-0.18%	0.92%
2014	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%	5.31%
2015	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%	6.36%
2016	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	4.81%
2017	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	10.58%
2018	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	12.60%
2019	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	14.57%
2020	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	18.50%
2021	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	21.57%
Rate Ann%chg	6.77%	0.54%	2.42%	Ag Imprv+Site w/o growth			-0.54%	

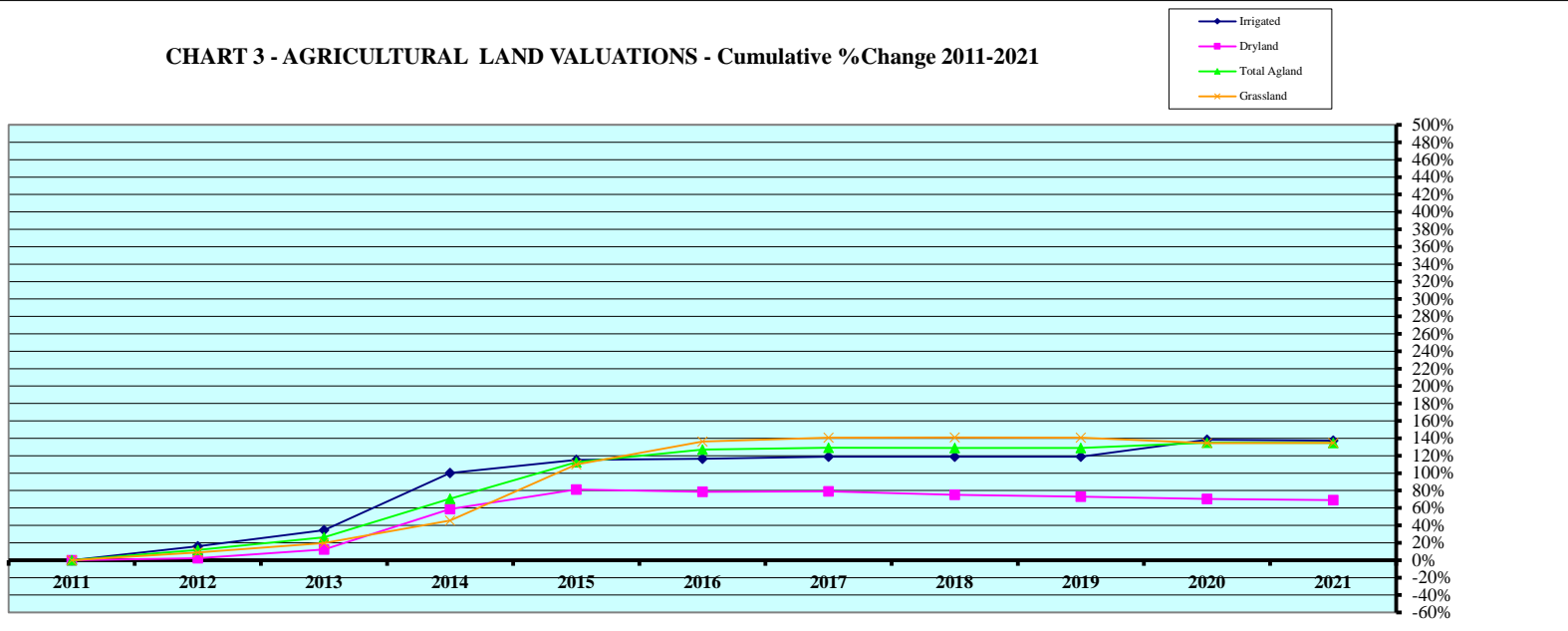
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 92  
County WHEELER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	96,237,830	-	-	-	4,236,785	-	-	-	113,298,440	-	-	-
2012	111,536,515	15,298,685	15.90%	15.90%	4,338,835	102,050	2.41%	2.41%	123,466,920	10,168,480	8.97%	8.97%
2013	129,457,395	17,920,880	16.07%	34.52%	4,762,475	423,640	9.76%	12.41%	135,690,465	12,223,545	9.90%	19.76%
2014	192,756,425	63,299,030	48.90%	100.29%	6,728,875	1,966,400	41.29%	58.82%	165,067,100	29,376,635	21.65%	45.69%
2015	207,083,970	14,327,545	7.43%	115.18%	7,678,130	949,255	14.11%	81.23%	237,882,465	72,815,365	44.11%	109.96%
2016	208,278,810	1,194,840	0.58%	116.42%	7,565,885	-112,245	-1.46%	78.58%	267,773,260	29,890,795	12.57%	136.34%
2017	210,638,100	2,359,290	1.13%	118.87%	7,583,775	17,890	0.24%	79.00%	272,947,680	5,174,420	1.93%	140.91%
2018	210,567,395	-70,705	-0.03%	118.80%	7,414,925	-168,850	-2.23%	75.01%	273,064,860	117,180	0.04%	141.01%
2019	210,643,710	76,315	0.04%	118.88%	7,330,860	-84,065	-1.13%	73.03%	272,767,885	-296,975	-0.11%	140.75%
2020	229,363,652	18,719,942	8.89%	138.33%	7,221,390	-109,470	-1.49%	70.45%	265,684,700	-7,083,185	-2.60%	134.50%
2021	228,373,547	-990,105	-0.43%	137.30%	7,157,970	-63,420	-0.88%	68.95%	265,942,545	257,845	0.10%	134.73%

Rate Ann.%chg: Irrigated **9.03%** Dryland **5.38%** Grassland **8.91%**

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
2011	891,480	-	-	-	0	-	-	-	214,664,535	-	-	-
2012	889,225	-2,255	-0.25%	-0.25%	0	0	-	-	240,231,495	25,566,960	11.91%	11.91%
2013	998,380	109,155	12.28%	11.99%	0	0	-	-	270,908,715	30,677,220	12.77%	26.20%
2014	1,672,915	674,535	67.56%	87.66%	0	0	-	-	366,225,315	95,316,600	35.18%	70.60%
2015	3,597,735	1,924,820	115.06%	303.57%	0	0	-	-	456,242,300	90,016,985	24.58%	112.54%
2016	3,975,915	378,180	10.51%	345.99%	0	0	-	-	487,593,870	31,351,570	6.87%	127.14%
2017	586,640	-3,389,275	-85.25%	-34.19%	0	0	-	-	491,756,195	4,162,325	0.85%	129.08%
2018	582,985	-3,655	-0.62%	-34.60%	0	0	-	-	491,630,165	-126,030	-0.03%	129.02%
2019	571,000	-11,985	-2.06%	-35.95%	0	0	-	-	491,313,455	-316,710	-0.06%	128.88%
2020	1,642,985	1,071,985	187.74%	84.30%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	134.99%
2021	1,642,985	0	0.00%	84.30%	517,100	0	0.00%	-	503,634,147	-795,680	-0.16%	134.61%

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

Rate Ann.%chg: Total Agric Land **8.90%**



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (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
2011	85,931,385	60,617	1,418			4,331,010	6,328	684			81,700,995	133,333	613		
2012	94,752,005	60,723	1,560	10.07%	10.07%	4,197,275	6,142	683	-0.15%	-0.15%	89,688,965	135,300	663	8.18%	9.46%
2013	111,720,355	62,500	1,788	14.56%	26.09%	4,338,835	6,011	722	5.62%	5.47%	89,574,800	130,628	686	3.44%	13.24%
2014	129,604,270	63,221	2,050	14.68%	44.61%	4,781,830	5,776	828	14.69%	20.96%	97,239,960	127,646	762	11.09%	25.80%
2015	192,567,175	63,688	3,024	47.49%	113.29%	6,838,715	5,749	1,190	43.69%	73.81%	128,539,130	127,483	1,008	32.36%	66.50%
2016	207,374,695	63,614	3,260	7.81%	129.96%	7,692,830	5,683	1,354	13.79%	97.78%	149,636,865	127,257	1,176	16.62%	94.17%
2017	208,278,810	63,903	3,259	-0.02%	129.91%	7,678,130	5,671	1,354	0.01%	97.81%	164,929,515	127,713	1,291	9.83%	113.25%
2018	210,638,100	64,531	3,264	0.15%	130.25%	7,583,765	5,588	1,357	0.25%	98.31%	174,353,050	127,360	1,369	6.01%	126.06%
2019	210,567,405	64,508	3,264	0.00%	130.26%	7,414,925	5,461	1,358	0.03%	98.38%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	210,643,710	64,529	3,264	0.00%	130.27%	7,333,400	5,401	1,358	0.01%	98.40%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	230,078,560	63,822	3,605	10.44%	154.30%	7,221,390	5,396	1,338	-1.45%	95.53%	265,665,970	288,854	920	-28.66%	50.10%

Rate Annual %chg Average Value/Acre: **9.78%**

**6.94%**

**4.14%**

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
2011	887,435	7,561	117			0	0				199,397,560	361,330	552		
2012	890,540	7,592	117	-0.05%	-0.05%	0	0				213,632,045	361,236	591	7.17%	7.17%
2013	891,780	7,592	117	0.14%	0.09%	0	0				240,776,715	361,224	667	12.71%	20.79%
2014	998,380	7,571	132	12.25%	12.35%	0	0				240,776,715	360,430	752	12.82%	36.27%
2015	1,672,915	7,571	221	67.56%	88.26%	0	0				366,123,290	360,427	1,016	35.08%	84.07%
2016	3,597,740	7,571	475	115.06%	304.88%	0	0				456,444,240	360,317	1,267	24.71%	129.56%
2017	3,975,915	7,572	525	10.51%	347.43%	0	0				488,466,845	360,324	1,356	7.01%	145.66%
2018	586,645	1,320	444	-15.35%	278.72%	0	0				491,756,500	360,322	1,365	0.67%	147.31%
2019	583,205	1,320	442	-0.59%	276.50%	0	0				491,632,035	360,322	1,364	-0.03%	147.25%
2020	571,000	1,291	442	0.09%	276.82%	0	0				491,304,660	360,009	1,365	0.02%	147.30%
2021	1,584,970	1,939	818	84.86%	596.58%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	153.86%

**92**  
**WHEELER**

Rate Annual %chg Average Value/Acre: **9.76%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
774	WHEELER	17,488,130	993,320	197,523	17,236,225	8,375,810	0	446,640	503,634,147	15,867,195	26,973,735	0	591,212,725
cnty sectorvalue % of total value:		2.96%	0.17%	0.03%	2.92%	1.42%		0.08%	85.19%	2.68%	4.56%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	471,577	0	0	3,449,200	515,470	0	0	0	0	0	0	4,436,247
15.12%	%sector of county sector	2.70%			20.01%	6.15%							0.75%
	%sector of municipality	10.63%			77.75%	11.62%							100.00%
92	ERICSON	130,772	110,863	2,712	3,351,415	850,805	0	0	5,400	73,925	9,140	0	4,535,032
11.89%	%sector of county sector	0.75%	11.16%	1.37%	19.44%	10.16%			0.00%	0.47%	0.03%		0.77%
	%sector of municipality	2.88%	2.44%	0.06%	73.90%	18.76%			0.12%	1.63%	0.20%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
209	Total Municipalities	602,349	110,863	2,712	6,800,615	1,366,275	0	0	5,400	73,925	9,140	0	8,971,279
27.00%	%all municip.sectors of cnty	3.44%	11.16%	1.37%	39.46%	16.31%			0.00%	0.47%	0.03%		1.52%

92 WHEELER

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,977</b>	<b>Value : 624,947,885</b>	<b>Growth 658,557</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>	42	257,405	0	0	72	1,416,265	114	1,673,670	
<b>02. Res Improve Land</b>	149	924,255	0	0	146	4,142,065	295	5,066,320	
<b>03. Res Improvements</b>	150	6,781,755	0	0	152	5,018,975	302	11,800,730	
<b>04. Res Total</b>	192	7,963,415	0	0	224	10,577,305	416	18,540,720	304,834
<b>% of Res Total</b>	46.15	42.95	0.00	0.00	53.85	57.05	21.04	2.97	46.29
<b>05. Com UnImp Land</b>	5	9,000	0	0	3	16,325	8	25,325	
<b>06. Com Improve Land</b>	32	123,470	0	0	6	421,630	38	545,100	
<b>07. Com Improvements</b>	32	1,484,150	0	0	33	12,986,575	65	14,470,725	
<b>08. Com Total</b>	37	1,616,620	0	0	36	13,424,530	73	15,041,150	0
<b>% of Com Total</b>	50.68	10.75	0.00	0.00	49.32	89.25	3.69	2.41	0.00
<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	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	9	446,640	9	446,640	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.46	0.07	0.00
<b>Res &amp; Rec Total</b>	192	7,963,415	0	0	233	11,023,945	425	18,987,360	304,834
<b>% of Res &amp; Rec Total</b>	45.18	41.94	0.00	0.00	54.82	58.06	21.50	3.04	46.29
<b>Com &amp; Ind Total</b>	37	1,616,620	0	0	36	13,424,530	73	15,041,150	0
<b>% of Com &amp; Ind Total</b>	50.68	10.75	0.00	0.00	49.32	89.25	3.69	2.41	0.00
<b>17. Taxable Total</b>	229	9,580,035	0	0	269	24,448,475	498	34,028,510	304,834
<b>% of Taxable Total</b>	45.98	28.15	0.00	0.00	54.02	71.85	25.19	5.45	46.29

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	54	86

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,080	403,718,645	1,080	403,718,645
28. Ag-Improved Land	0	0	0	0	383	134,393,660	383	134,393,660
29. Ag Improvements	0	0	0	0	399	52,807,070	399	52,807,070

30. Ag Total				1,479	590,919,375
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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	283,640	41	40.52	283,640	
32. HomeSite Improv Land	222	238.90	1,672,320	222	238.90	1,672,320	
33. HomeSite Improvements	260	0.00	31,762,200	260	0.00	31,762,200	200,018
34. HomeSite Total				<b>301</b>	<b>279.42</b>	<b>33,718,160</b>	
35. FarmSite UnImp Land	61	200.40	240,485	61	200.40	240,485	
36. FarmSite Improv Land	298	1,987.50	2,384,965	298	1,987.50	2,384,965	
37. FarmSite Improvements	364	0.00	21,044,870	364	0.00	21,044,870	153,705
38. FarmSite Total				<b>425</b>	<b>2,187.90</b>	<b>23,670,320</b>	
39. Road & Ditches	650	1,916.53	0	650	1,916.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>726</b>	<b>4,383.85</b>	<b>57,388,480</b>	<b>353,723</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	1,427.60	2.26%	5,317,900	2.29%	3,725.06
46. 1A	1,123.76	1.78%	4,186,095	1.80%	3,725.08
47. 2A1	507.58	0.80%	1,875,530	0.81%	3,695.04
48. 2A	1,030.95	1.63%	3,809,370	1.64%	3,695.01
49. 3A1	5,620.77	8.89%	20,684,505	8.90%	3,680.01
50. 3A	9,175.49	14.51%	33,765,795	14.53%	3,680.00
51. 4A1	21,263.80	33.63%	78,038,090	33.58%	3,670.00
52. 4A	23,074.34	36.50%	84,682,790	36.44%	3,670.00
53. Total	63,224.29	100.00%	232,360,075	100.00%	3,675.17
<b>Dry</b>					
54. 1D1	160.00	3.01%	291,200	4.01%	1,820.00
55. 1D	426.90	8.03%	738,535	10.17%	1,730.00
56. 2D1	250.33	4.71%	393,015	5.41%	1,569.99
57. 2D	390.59	7.34%	585,885	8.06%	1,500.00
58. 3D1	804.79	15.13%	1,158,875	15.95%	1,439.97
59. 3D	272.33	5.12%	375,815	5.17%	1,380.00
60. 4D1	240.19	4.52%	311,060	4.28%	1,295.06
61. 4D	2,772.78	52.14%	3,410,540	46.95%	1,230.01
62. Total	5,317.91	100.00%	7,264,925	100.00%	1,366.12
<b>Grass</b>					
63. 1G1	72,593.13	25.05%	74,583,530	25.57%	1,027.42
64. 1G	616.63	0.21%	711,565	0.24%	1,153.96
65. 2G1	30,296.58	10.46%	30,103,590	10.32%	993.63
66. 2G	11,187.07	3.86%	11,341,455	3.89%	1,013.80
67. 3G1	97,969.33	33.81%	98,062,310	33.62%	1,000.95
68. 3G	69,718.12	24.06%	70,222,520	24.08%	1,007.23
69. 4G1	839.27	0.29%	805,685	0.28%	959.98
70. 4G	6,518.42	2.25%	5,840,675	2.00%	896.03
71. Total	289,738.55	100.00%	291,671,330	100.00%	1,006.67
<b>Irrigated Total</b>					
Irrigated Total	63,224.29	17.52%	232,360,075	43.55%	3,675.17
<b>Dry Total</b>					
Dry Total	5,317.91	1.47%	7,264,925	1.36%	1,366.12
<b>Grass Total</b>					
Grass Total	289,738.55	80.30%	291,671,330	54.67%	1,006.67
72. Waste	2,030.80	0.56%	1,614,050	0.30%	794.79
73. Other	517.10	0.14%	620,515	0.12%	1,199.99
74. Exempt	539.32	0.15%	84,115	0.02%	155.96
75. Market Area Total	360,828.65	100.00%	533,530,895	100.00%	1,478.63

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	63,224.29	232,360,075	63,224.29	232,360,075
<b>77. Dry Land</b>	0.00	0	0.00	0	5,317.91	7,264,925	5,317.91	7,264,925
<b>78. Grass</b>	0.00	0	0.00	0	289,738.55	291,671,330	289,738.55	291,671,330
<b>79. Waste</b>	0.00	0	0.00	0	2,030.80	1,614,050	2,030.80	1,614,050
<b>80. Other</b>	0.00	0	0.00	0	517.10	620,515	517.10	620,515
<b>81. Exempt</b>	0.28	0	0.00	0	539.04	84,115	539.32	84,115
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>360,828.65</b>	<b>533,530,895</b>	<b>360,828.65</b>	<b>533,530,895</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,224.29	17.52%	232,360,075	43.55%	3,675.17
<b>Dry Land</b>	5,317.91	1.47%	7,264,925	1.36%	1,366.12
<b>Grass</b>	289,738.55	80.30%	291,671,330	54.67%	1,006.67
<b>Waste</b>	2,030.80	0.56%	1,614,050	0.30%	794.79
<b>Other</b>	517.10	0.14%	620,515	0.12%	1,199.99
<b>Exempt</b>	539.32	0.15%	84,115	0.02%	155.96
<b>Total</b>	<b>360,828.65</b>	<b>100.00%</b>	<b>533,530,895</b>	<b>100.00%</b>	<b>1,478.63</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	48	257,255	148	918,580	149	6,781,555	197	7,957,390	133,505
83.2 Lake	71	1,414,110	143	4,114,645	143	4,527,305	214	10,056,060	104,549
83.3 Rural	4	448,945	4	33,095	10	491,870	14	973,910	66,780
84 Residential Total	123	2,120,310	295	5,066,320	302	11,800,730	425	18,987,360	304,834

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	5	9,000	32	123,470	59	6,884,150	64	7,016,620	0
85.2	Rural	3	16,325	6	421,630	6	7,586,575	9	8,024,530	0
86	Commercial Total	8	25,325	38	545,100	65	14,470,725	73	15,041,150	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	70,377.89	24.87%	70,186,255	25.07%	997.28
88. 1G	511.73	0.18%	511,730	0.18%	1,000.00
89. 2G1	30,134.58	10.65%	29,808,750	10.65%	989.19
90. 2G	10,764.36	3.80%	10,605,935	3.79%	985.28
91. 3G1	96,315.41	34.04%	95,349,885	34.06%	989.98
92. 3G	67,569.01	23.88%	66,891,395	23.90%	989.97
93. 4G1	839.27	0.30%	805,685	0.29%	959.98
94. 4G	6,466.29	2.29%	5,767,695	2.06%	891.96
95. Total	282,978.54	100.00%	279,927,330	100.00%	989.22
<b>CRP</b>					
96. 1C1	2,215.24	32.77%	4,397,275	37.44%	1,985.01
97. 1C	104.90	1.55%	199,835	1.70%	1,905.00
98. 2C1	162.00	2.40%	294,840	2.51%	1,820.00
99. 2C	422.71	6.25%	735,520	6.26%	1,740.01
100. 3C1	1,653.92	24.47%	2,712,425	23.10%	1,640.00
101. 3C	2,149.11	31.79%	3,331,125	28.36%	1,550.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	52.13	0.77%	72,980	0.62%	1,399.96
104. Total	6,760.01	100.00%	11,744,000	100.00%	1,737.28
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	282,978.54	97.67%	279,927,330	95.97%	989.22
CRP Total	6,760.01	2.33%	11,744,000	4.03%	1,737.28
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	289,738.55	100.00%	291,671,330	100.00%	1,006.67

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

92 Wheeler

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	17,236,225	18,540,720	1,304,495	7.57%	304,834	5.80%
02. Recreational	446,640	446,640	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	15,867,195	33,718,160	17,850,965	112.50%	200,018	111.24%
<b>04. Total Residential (sum lines 1-3)</b>	<b>33,550,060</b>	<b>52,705,520</b>	<b>19,155,460</b>	<b>57.10%</b>	<b>504,852</b>	<b>55.59%</b>
05. Commercial	8,375,810	15,041,150	6,665,340	79.58%	0	79.58%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>8,375,810</b>	<b>15,041,150</b>	<b>6,665,340</b>	<b>79.58%</b>	<b>0</b>	<b>79.58%</b>
08. Ag-Farmsite Land, Outbuildings	26,973,735	23,670,320	-3,303,415	-12.25%	153,705	-12.82%
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>26,973,735</b>	<b>23,670,320</b>	<b>-3,303,415</b>	<b>-12.25%</b>	<b>153,705</b>	<b>-12.82%</b>
12. Irrigated	228,373,547	232,360,075	3,986,528	1.75%		
13. Dryland	7,157,970	7,264,925	106,955	1.49%		
14. Grassland	265,942,545	291,671,330	25,728,785	9.67%		
15. Wasteland	1,642,985	1,614,050	-28,935	-1.76%		
16. Other Agland	517,100	620,515	103,415	20.00%		
<b>17. Total Agricultural Land</b>	<b>503,634,147</b>	<b>533,530,895</b>	<b>29,896,748</b>	<b>5.94%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>572,533,752</b>	<b>624,947,885</b>	<b>52,414,133</b>	<b>9.15%</b>	<b>658,557</b>	<b>9.04%</b>

## 2022 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>
	\$40,000
<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>Amount of last year's assessor's budget not used:</b>
	\$5,803.01

**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>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	County assessor and staff
6.	<b>Does the county have GIS software?</b>
	No
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://wheeler.gworks.com/">https://wheeler.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS aerial imagery
10.	<b>When was the aerial imagery last updated?</b>
	2020

**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>
	Stanard Appraisal
<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>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, Stanard is reviewing and inspecting all rural residential improvements.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	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.

## 2022 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="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>	2	Rural - all residential parcels not within the villages	3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
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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 OB	Agricultural outbuildings												
AG DW	Agricultural dwellings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Cost approach for improvements is used to estimate the market value of residential properties.												
<b>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 with additional economic depreciation added.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	No, CAMA tables are used, however, economic depreciation is adjusted based on the sales study.												
<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.												



**8. Are there form 191 applications on file?**

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	2021	2018	2021	2021
3	2015	2012	2015	2016
AG OB	2021	2018	2021	2021
AG DW	2021	2018	2021	2021

## 2022 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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</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 inspection and review for the rural commercial properties was done for 2022 by the contract appraiser. The depreciation and lot values were updated to 2021.			

## 2022 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="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><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;">2019</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	2019
<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	2019					
<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 intensive uses identified are feedlots, hog confinements and chicken barns valued at \$1,200/acre. The contract appraiser physically reviewed and inspected these properties and did a market analysis to arrive at the value.						
<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>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<b><u>If your county has special value applications, please answer the following</u></b>						
<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><u>If your county recognizes a special value, please answer the following</u></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

# 2021 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

## Assessment Years 2022, 2023 and 2024 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 2021 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	656	33.33%	5.54%
Commercial	75	3.81%	1.46%
Recreational	9	.51%	less than .01%
Agricultural	1228	62.35 %	92.99%

Agricultural land – 360,830.65. Total Taxable Acres  
97.88% of County is agricultural and of that 80.24% consists primarily of grassland.

New Property: For assessment year 2021, an estimated 14 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2021 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 2020-21 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 2021.

**Level of Value, Quality, and Uniformity for assessment year 2021:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	38.72	110.25
Commercial	100.0%	29.10	80.34
Recreational	Not enough Sales to Determine		
Agricultural	75.00%	15.47%	100.51

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2021 Reports & Opinions.

### **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. 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. Commercial property inside the city limits had its 6 year review done in 2019 when the villages were done. Standard Appraisal will complete the rural 6 year review for 2022 tax year.

**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. During winter/spring 2021 Standard Appraisal is doing the entire county rural residential for implementation for 2022 tax assessment year. Covid prevented it from being completed in time for 2021.

### **Assessment Actions Planned for Assessment Year 2023.**

**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 2022.

**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 2022 for implementation during the 2023 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 have had completed the rural improvements by Standard Appraisal for our 6 year review and implement them in 2022.

#### Assessment Actions Planned for Assessment Year 2024.

**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 2022 we will review the Lake parcels as part of our 6 year review for the 2023 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 2022 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 265 Values \$ 17,598,261.**

**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 23 Value Exempted \$ 818,245.**

**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 2020.
- 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 15th, 2021

*Cara Snider*

Wheeler County Assessor