

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WHEELER COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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,

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

cc: Cara Snider, Wheeler County Assessor

Table of Contents

2023 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

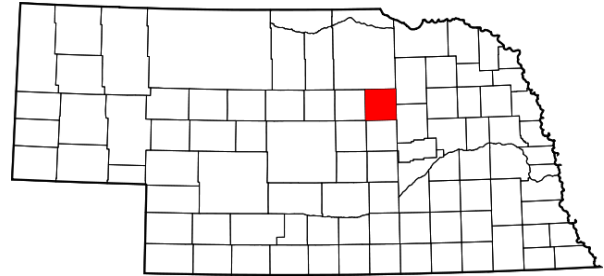
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

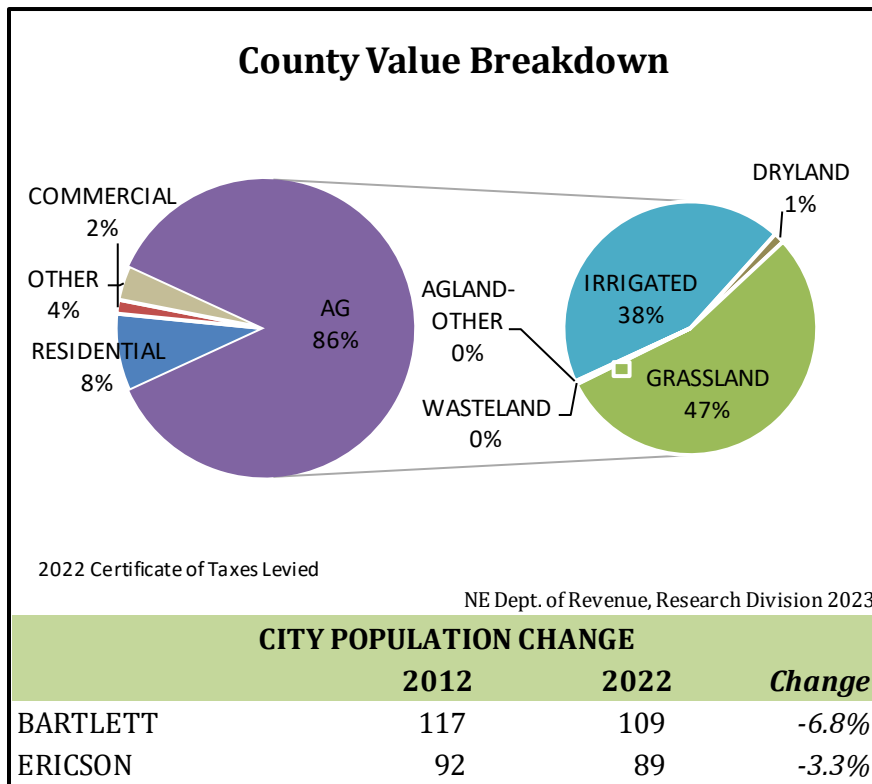
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Wheeler County has 795 residents, per the Census Bureau Quick Facts for 2021, a 3% incline in population from the 2020 U.S. Census. Reports indicate that 76% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$89,505 (2022 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 21 employer establishments with total employment of 93, for a 14% 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).

2023 Residential Correlation for Wheeler County

Assessment Actions

Bartlett, Ericson, and Lake Ericson were physically inspected, and costing and depreciation tables were updated. Economic depreciation was also adjusted for the residential class. Pick-up work and general maintenance were completed for the 2023 assessment year.

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.

A review of the sales qualifications shows that all arm's-length sales available are being used and there is an adequate documentation of the non-qualified sales. The usability rate is above the state average residential rate.

There are three valuation groups in Wheeler County. Valuation Group 1 is the two towns, Valuation Group 2 is the rural areas and Valuation Group 3 is Lake Ericson. The six-year inspection and review cycle is current. Stanard Appraisal reviewed Valuation Groups 1 and 3 in 2023 and Valuation Group 3 in 2021. Depreciation tables are dated 2021 and cost tables are dated 2018. Lot studies were completed in 2021.

The Wheeler County Assessor has a written methodology on file.

Description of Analysis

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

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

The statistical sample for the residential class includes 19 qualified sales. The overall statistics show all three measures of central tendency within the acceptable range, and they correlate closely. The qualitative statistics are both within the acceptable range recommended by IAAO. When looking at the three valuation groups there are a sufficient number of sales in Valuation Groups 1 and 3 and the medians are within acceptable range in both.

2023 Residential Correlation for Wheeler County

A review of the sold parcels compared to the change in the 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are equalized. The quality of the assessment of the residential property in Wheeler County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	97.84	95.28	89.35	06.80	106.64
2	1	127.38	127.38	127.38	00.00	100.00
3	8	98.21	96.36	95.36	06.68	101.05
____ALL____	19	98.44	97.42	96.48	07.91	100.97

Level of Value

Based on analysis of all available information, the level of value for the residential property in Wheeler County is 98%.

2023 Commercial Correlation for Wheeler County

Assessment Actions

Bartlett and Ericson were reviewed, and costing updated to 2018 tables. Pick-up work and general maintenance were completed for the commercial class.

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 Wheeler County Assessor has a very low number of commercial sales in the 3-year study period, but a review of the sales roster shows that all arm's-length sales available are being used.

There is one valuation group in Wheeler County consisting of all commercial in the county. The county assessor is in compliance with the required six-year inspection and review cycle. Inspection of the commercial class was completed in 2023. Costing and depreciation tables are all 2018. A lot study was also completed in 2018.

Description of Analysis

The statistical sample in the commercial class consists of only three sales. Two of the three measures of central tendency are within the acceptable range. The qualitative statistics show the COD within the acceptable range recommended by the IAAO, while the PRD is slightly low. With a small sample and no viable commercial market in Wheeler County, a review of the assessment practices will constitute the primary factor for determining statutory compliance.

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

The 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows a 3% increase in value in commercial which is consistent with the reported assessment actions of the county assessor.

Equalization and Quality of Assessment

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

2023 Commercial Correlation for Wheeler County

Level of Value

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

2023 Agricultural Correlation for Wheeler County

Assessment Actions

For the agricultural class irrigated and dryland increased 18% and grass increased 12%. Pick-up work and general maintenance were completed.

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 review of sales qualifications indicated that the county assessor qualifies sales at a rate lower than the state average rate. The county assessor has a considerable amount of family and partial interest sales. After reviewing the disqualified sales, it has been determined that all arm's-length transactions available were used.

There is only one market area in Wheeler County, and it is monitored yearly to see if there is a need for change. A land use review was last completed in 2019 but is kept updated with aerial imagery. Farm home site and farm site values are consistent between agricultural homes and rural residential properties. Agricultural homes and outbuildings are valued using the same costing tables, depreciation tables and process as rural residential.

Description of Analysis

The statistical sample for the agricultural class includes nine qualified sales. The median is within the acceptable range while the mean is slightly high. The COD is within the acceptable range. When looking at the 80% Majority Land Use (MLU), the dryland subclass has no sales and the sample size for irrigated land and grassland is small, but the median is within the acceptable range for both subclasses.

Comparing the counties schedule of values to the adjoining counties with similar markets it appears that the agricultural land values in Wheeler County are relatively similar and equalized. The Wheeler County Assessor has achieved an acceptable level of value.

Comparison of the 2023 County Abstract for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and accurately reflect the assessment actions reported by the county assessor.

2023 Agricultural Correlation for Wheeler County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Wheeler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	2	68.75	68.75	64.08	24.86	107.29
1	2	68.75	68.75	64.08	24.86	107.29
____ Grass ____						
County	6	69.03	75.28	75.93	15.05	99.14
1	6	69.03	75.28	75.93	15.05	99.14
____ ALL ____	9	69.03	75.73	83.43	19.30	90.77

Level of Value

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

2023 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
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	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, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Wheeler County

Residential Real Property - Current

Number of Sales	19	Median	98.44
Total Sales Price	\$1,787,550	Mean	97.42
Total Adj. Sales Price	\$1,787,550	Wgt. Mean	96.48
Total Assessed Value	\$1,724,645	Average Assessed Value of the Base	\$51,607
Avg. Adj. Sales Price	\$94,082	Avg. Assessed Value	\$90,771

Confidence Interval - Current

95% Median C.I	95.00 to 100.86
95% Wgt. Mean C.I	86.49 to 106.47
95% Mean C.I	90.86 to 103.98
% of Value of the Class of all Real Property Value in the County	3.14
% of Records Sold in the Study Period	4.47
% of Value Sold in the Study Period	7.86

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	23	92	92.32
2021	20	100	94.70
2020	16	100	92.08
2019	10	100	66.77

2023 Commission Summary for Wheeler County

Commercial Real Property - Current

Number of Sales	3	Median	96.87
Total Sales Price	\$113,000	Mean	99.36
Total Adj. Sales Price	\$113,000	Wgt. Mean	101.50
Total Assessed Value	\$114,700	Average Assessed Value of the Base	\$131,913
Avg. Adj. Sales Price	\$37,667	Avg. Assessed Value	\$38,233

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	76.95 to 121.77
% of Value of the Class of all Real Property Value in the County	1.38
% of Records Sold in the Study Period	4.11
% of Value Sold in the Study Period	1.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	5	100	89.74
2021	5	100	89.74
2020	7	100	59.25
2019	4	100	78.86

**92 Wheeler
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 19
 Total Sales Price : 1,787,550
 Total Adj. Sales Price : 1,787,550
 Total Assessed Value : 1,724,645
 Avg. Adj. Sales Price : 94,082
 Avg. Assessed Value : 90,771

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 07.91
 PRD : 100.97

COV : 13.98
 STD : 13.62
 Avg. Abs. Dev : 07.79
 MAX Sales Ratio : 127.38
 MIN Sales Ratio : 60.23

95% Median C.I. : 95.00 to 100.86
 95% Wgt. Mean C.I. : 86.49 to 106.47
 95% Mean C.I. : 90.86 to 103.98

Printed:3/27/2023 9:15:43AM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	2	113.80	113.80	118.65	11.94	95.91	100.21	127.38	N/A	136,250	161,665	
01-JAN-21 To 31-MAR-21	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	125,000	118,745	
01-APR-21 To 30-JUN-21	6	98.30	95.05	89.33	12.33	106.40	60.23	114.50	60.23 to 114.50	88,050	78,654	
01-JUL-21 To 30-SEP-21	3	98.47	98.47	98.50	00.02	99.97	98.44	98.51	N/A	83,917	82,658	
01-OCT-21 To 31-DEC-21												
01-JAN-22 To 31-MAR-22	1	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	55,000	53,475	
01-APR-22 To 30-JUN-22	2	87.56	87.56	80.86	15.20	108.29	74.25	100.86	N/A	76,500	61,855	
01-JUL-22 To 30-SEP-22	4	97.54	97.61	95.89	03.12	101.79	92.01	103.34	N/A	100,500	96,371	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	12	98.49	99.03	98.68	09.05	100.35	60.23	127.38	95.00 to 107.24	98,129	96,831	
01-OCT-21 To 30-SEP-22	7	97.23	94.68	92.24	05.70	102.65	74.25	103.34	74.25 to 103.34	87,143	80,381	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	10	98.46	96.07	92.66	07.75	103.68	60.23	114.50	91.74 to 107.24	90,505	83,865	
<u>ALL</u>	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	10	97.84	95.28	89.35	06.80	106.64	60.23	107.24	91.74 to 103.34	65,280	58,331	
2	1	127.38	127.38	127.38	00.00	100.00	127.38	127.38	N/A	185,000	235,650	
3	8	98.21	96.36	95.36	06.68	101.05	74.25	114.50	74.25 to 114.50	118,719	113,211	
<u>ALL</u>	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771	
06												
07												
<u>ALL</u>	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771	

**92 Wheeler
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 19
 Total Sales Price : 1,787,550
 Total Adj. Sales Price : 1,787,550
 Total Assessed Value : 1,724,645
 Avg. Adj. Sales Price : 94,082
 Avg. Assessed Value : 90,771

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 07.91
 PRD : 100.97

COV : 13.98
 STD : 13.62
 Avg. Abs. Dev : 07.79
 MAX Sales Ratio : 127.38
 MIN Sales Ratio : 60.23

95% Median C.I. : 95.00 to 100.86
 95% Wgt. Mean C.I. : 86.49 to 106.47
 95% Mean C.I. : 90.86 to 103.98

Printed:3/27/2023 9:15:43AM

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	99.78	100.52	100.75	01.63	99.77	98.44	103.34	N/A	19,000	19,143
Ranges Excl. Low \$											
Greater Than 4,999	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771
Greater Than 14,999	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771
Greater Than 29,999	16	97.59	96.84	96.34	09.02	100.52	60.23	127.38	92.01 to 100.86	108,159	104,201
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	99.78	100.52	100.75	01.63	99.77	98.44	103.34	N/A	19,000	19,143
30,000 TO 59,999	4	99.67	100.95	101.10	03.11	99.85	97.23	107.24	N/A	50,125	50,675
60,000 TO 99,999	4	98.67	102.16	101.90	05.27	100.26	96.81	114.50	N/A	78,575	80,068
100,000 TO 149,999	3	74.25	76.49	75.91	15.61	100.76	60.23	95.00	N/A	126,667	96,148
150,000 TO 249,999	5	97.95	101.52	102.40	08.61	99.14	91.74	127.38	N/A	167,150	171,160
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	19	98.44	97.42	96.48	07.91	100.97	60.23	127.38	95.00 to 100.86	94,082	90,771

**92 Wheeler
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 3
 Total Sales Price : 113,000
 Total Adj. Sales Price : 113,000
 Total Assessed Value : 114,700
 Avg. Adj. Sales Price : 37,667
 Avg. Assessed Value : 38,233

MEDIAN : 97
 WGT. MEAN : 102
 MEAN : 99
 COD : 06.03
 PRD : 97.89

COV : 09.08
 STD : 09.02
 Avg. Abs. Dev : 05.84
 MAX Sales Ratio : 109.36
 MIN Sales Ratio : 91.85

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 76.95 to 121.77

Printed:3/27/2023 9:15:45AM

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											
01-JAN-20 To 31-MAR-20	1	109.36	109.36	109.36	00.00	100.00	109.36	109.36	N/A	58,000	63,430
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	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	40,000	36,740
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	15,000	14,530
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	1	109.36	109.36	109.36	00.00	100.00	109.36	109.36	N/A	58,000	63,430
01-OCT-20 To 30-SEP-21	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	40,000	36,740
01-OCT-21 To 30-SEP-22	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	15,000	14,530
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	1	109.36	109.36	109.36	00.00	100.00	109.36	109.36	N/A	58,000	63,430
01-JAN-21 To 31-DEC-21	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	40,000	36,740
<u>ALL</u>	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233
<u>ALL</u>	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233

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	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233
04											
<u>ALL</u>	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233

**92 Wheeler
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 3
 Total Sales Price : 113,000
 Total Adj. Sales Price : 113,000
 Total Assessed Value : 114,700
 Avg. Adj. Sales Price : 37,667
 Avg. Assessed Value : 38,233

MEDIAN : 97
 WGT. MEAN : 102
 MEAN : 99
 COD : 06.03
 PRD : 97.89

COV : 09.08
 STD : 09.02
 Avg. Abs. Dev : 05.84
 MAX Sales Ratio : 109.36
 MIN Sales Ratio : 91.85

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 76.95 to 121.77

Printed:3/27/2023 9:15:45AM

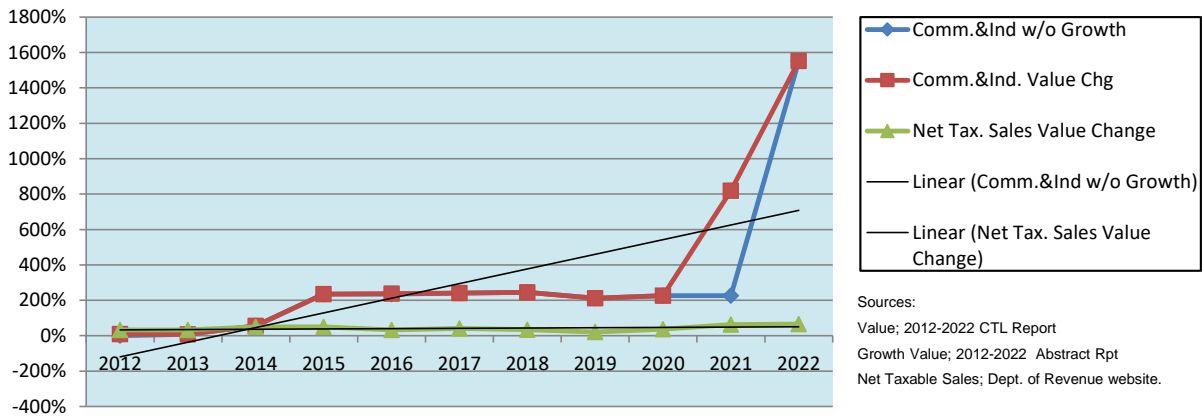
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	15,000	14,530
Ranges Excl. Low \$											
Greater Than 4,999	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233
Greater Than 14,999	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233
Greater Than 29,999	2	100.61	100.61	102.21	08.71	98.43	91.85	109.36	N/A	49,000	50,085
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	15,000	14,530
30,000 TO 59,999	2	100.61	100.61	102.21	08.71	98.43	91.85	109.36	N/A	49,000	50,085
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	15,000	14,530
386	1	109.36	109.36	109.36	00.00	100.00	109.36	109.36	N/A	58,000	63,430
528	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	40,000	36,740
ALL	3	96.87	99.36	101.50	06.03	97.89	91.85	109.36	N/A	37,667	38,233

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%
2022	\$ 15,041,150	\$ -	0.00%	\$ 15,041,150	79.58%	\$ 4,239,617	1.35%
Ann %chg	31.13%			Average	21.29%	2.24%	5.42%

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%
2022	1551.98%	1551.98%	65.37%

County Number	92
County Name	Wheeler

92 Wheeler
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 9
Total Sales Price : 11,854,569
Total Adj. Sales Price : 11,854,569
Total Assessed Value : 9,890,390
Avg. Adj. Sales Price : 1,317,174
Avg. Assessed Value : 1,098,932

MEDIAN : 69
WGT. MEAN : 83
MEAN : 76
COD : 19.30
PRD : 90.77

COV : 24.88
STD : 18.84
Avg. Abs. Dev : 13.32
MAX Sales Ratio : 113.85
MIN Sales Ratio : 51.66

95% Median C.I. : 61.95 to 92.39
95% Wgt. Mean C.I. : 54.49 to 112.37
95% Mean C.I. : 61.25 to 90.21

Printed:3/27/2023 9:15:46AM

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	1	74.15	74.15	74.15	00.00	100.00	74.15	74.15	N/A	941,368	698,040	
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	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	468,000	532,800	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	5	63.69	67.74	83.66	15.01	80.97	51.66	92.39	N/A	1,825,040	1,526,807	
01-JUL-21 To 30-SEP-21	1	85.84	85.84	85.84	00.00	100.00	85.84	85.84	N/A	680,000	583,710	
01-OCT-21 To 31-DEC-21	1	69.03	69.03	69.03	00.00	100.00	69.03	69.03	N/A	640,000	441,805	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	1	74.15	74.15	74.15	00.00	100.00	74.15	74.15	N/A	941,368	698,040	
01-OCT-20 To 30-SEP-21	7	69.03	76.92	85.18	23.76	90.30	51.66	113.85	51.66 to 113.85	1,467,600	1,250,078	
01-OCT-21 To 30-SEP-22	1	69.03	69.03	69.03	00.00	100.00	69.03	69.03	N/A	640,000	441,805	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	1	113.85	113.85	113.85	00.00	100.00	113.85	113.85	N/A	468,000	532,800	
01-JAN-21 To 31-DEC-21	7	69.03	70.51	82.90	14.47	85.05	51.66	92.39	51.66 to 92.39	1,492,172	1,237,079	
<u>ALL</u>	9	69.03	75.73	83.43	19.30	90.77	51.66	113.85	61.95 to 92.39	1,317,174	1,098,932	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	9	69.03	75.73	83.43	19.30	90.77	51.66	113.85	61.95 to 92.39	1,317,174	1,098,932	
<u>ALL</u>	9	69.03	75.73	83.43	19.30	90.77	51.66	113.85	61.95 to 92.39	1,317,174	1,098,932	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	6	69.03	75.28	75.93	15.05	99.14	61.95	113.85	61.95 to 113.85	538,769	409,098	
1	6	69.03	75.28	75.93	15.05	99.14	61.95	113.85	61.95 to 113.85	538,769	409,098	
<u>ALL</u>	9	69.03	75.73	83.43	19.30	90.77	51.66	113.85	61.95 to 92.39	1,317,174	1,098,932	

92 Wheeler
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 9
 Total Sales Price : 11,854,569
 Total Adj. Sales Price : 11,854,569
 Total Assessed Value : 9,890,390
 Avg. Adj. Sales Price : 1,317,174
 Avg. Assessed Value : 1,098,932

MEDIAN : 69
 WGT. MEAN : 83
 MEAN : 76
 COD : 19.30
 PRD : 90.77

COV : 24.88
 STD : 18.84
 Avg. Abs. Dev : 13.32
 MAX Sales Ratio : 113.85
 MIN Sales Ratio : 51.66

95% Median C.I. : 61.95 to 92.39
 95% Wgt. Mean C.I. : 54.49 to 112.37
 95% Mean C.I. : 61.25 to 90.21

Printed:3/27/2023 9:15:46AM

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	68.75	68.75	64.08	24.86	107.29	51.66	85.84	N/A	935,979	599,760
1	2	68.75	68.75	64.08	24.86	107.29	51.66	85.84	N/A	935,979	599,760
Grass											
County	6	69.03	75.28	75.93	15.05	99.14	61.95	113.85	61.95 to 113.85	538,769	409,098
1	6	69.03	75.28	75.93	15.05	99.14	61.95	113.85	61.95 to 113.85	538,769	409,098
ALL	9	69.03	75.73	83.43	19.30	90.77	51.66	113.85	61.95 to 92.39	1,317,174	1,098,932

Wheeler County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Holt	2	3,600	3,600	3,500	3,500	2,366	3,400	2,105	2,239	2,710
Antelope	1	5,000	4,996	4,995	4,988	4,200	4,000	4,000	3,800	4,654
Boone	2	4,887	3,340	3,903	3,557	3,300	3,854	3,621	3,322	3,507
Greeley	2	4,855	4,795	4,735	4,675	4,615	4,555	4,495	4,435	4,634
Greeley	1	3,875	3,875	3,865	3,825	3,800	3,800	3,750	3,750	3,781
Garfield	1	3,475	3,475	3,475	2,950	2,950	2,625	2,625	2,250	3,021
Valley	1	3,960	3,960	3,960	3,405	3,220	3,220	2,835	2,835	3,584

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Holt	2	2,600	2,600	n/a	2,400	2,200	2,200	2,000	2,000	2,307
Antelope	1	3,400	3,350	3,000	3,000	2,100	2,100	1,975	1,800	2,789
Boone	2	1,998	1,669	1,459	1,490	1,395	1,449	1,278	1,285	1,475
Greeley	2	n/a	2,400	2,360	2,320	2,280	2,240	2,200	2,160	2,272
Greeley	1	n/a	1,835	1,825	1,800	1,790	1,770	1,575	1,415	1,628
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,051	981	1,224
Valley	1	n/a	1,860	1,860	1,860	1,825	1,825	1,825	1,705	1,812

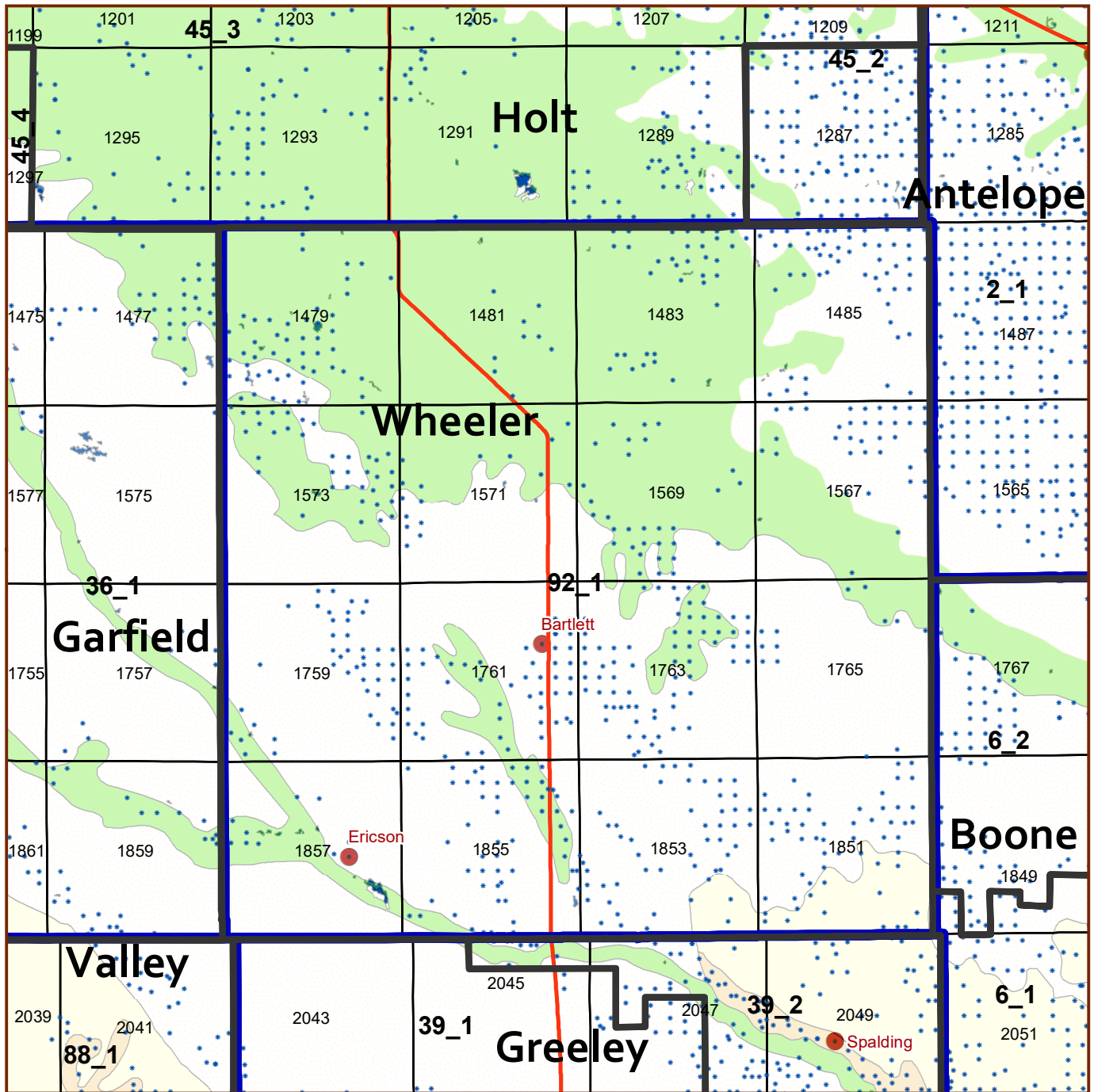
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1,117	1,120	1,109	1,104	1,110	1,110	1,075	987	1,108
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Holt	2	1,463	1,651	1,504	1,448	987	964	n/a	950	1,181
Antelope	1	1,175	1,175	1,175	1,150	1,150	1,150	1,125	1,125	1,163
Boone	2	975	960	965	1,059	860	860	n/a	860	890
Greeley	2	1,470	1,450	1,430	1,410	1,355	1,339	n/a	1,330	1,416
Greeley	1	1,050	1,045	1,045	1,040	1,025	1,025	n/a	1,030	1,029
Garfield	1	850	n/a	808	850	740	740	841	741	770
Valley	1	1,200	1,200	1,090	1,085	1,090	1,087	690	723	1,080

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1,737	n/a	842
Holt	3	1,445	500	250
Holt	2	1,361	500	250
Antelope	1	1,650	500	148
Boone	2	1,195	406	95
Greeley	2	1,370	n/a	200
Greeley	1	1,067	n/a	200
Garfield	1	826	n/a	191
Valley	1	1,100	1,141	270

Source: 2023 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

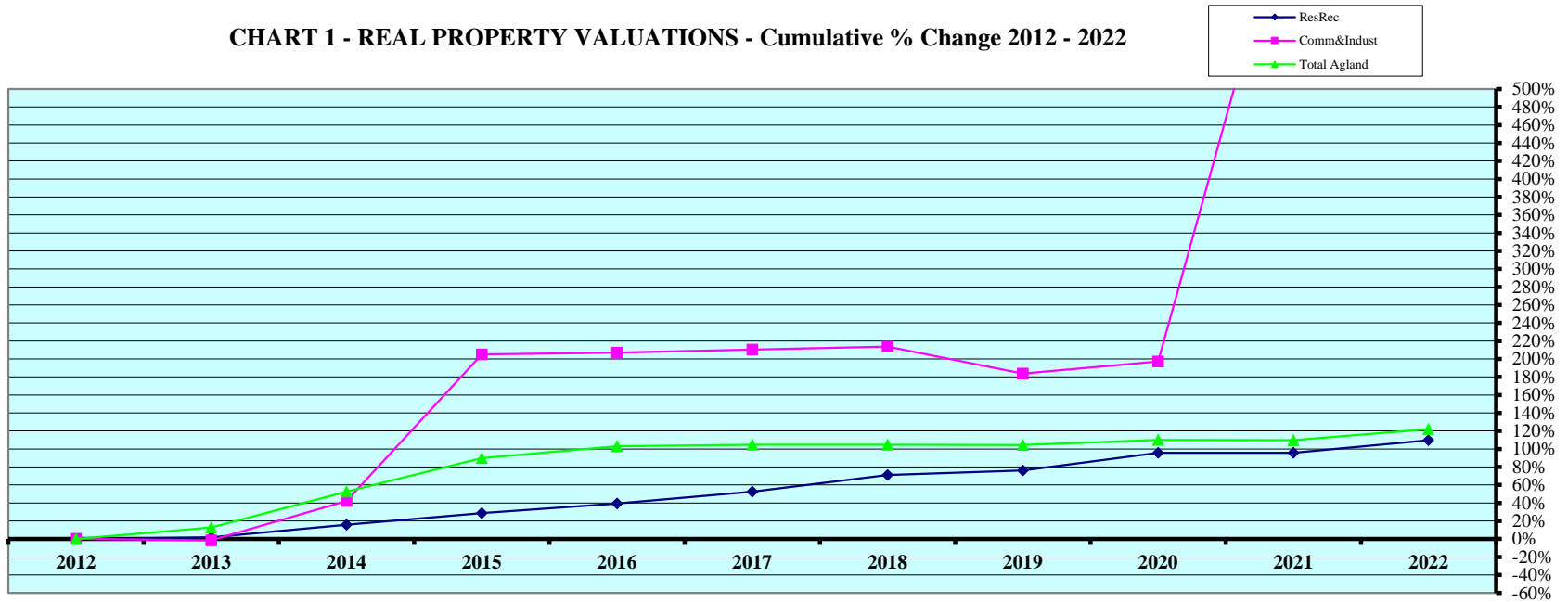
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	9,039,119	-	-	-	1,000,825	-	-	-	240,231,495	-	-	-
2013	9,204,288	165,169	1.83%	1.83%	985,650	-15,175	-1.52%	-1.52%	270,908,715	30,677,220	12.77%	12.77%
2014	10,462,768	1,258,480	13.67%	15.75%	1,422,410	436,760	44.31%	42.12%	366,225,315	95,316,600	35.18%	52.45%
2015	11,627,169	1,164,401	11.13%	28.63%	3,052,440	1,630,030	114.60%	204.99%	456,242,300	90,016,985	24.58%	89.92%
2016	12,592,559	965,390	8.30%	39.31%	3,071,440	19,000	0.62%	206.89%	487,593,870	31,351,570	6.87%	102.97%
2017	13,785,914	1,193,355	9.48%	52.51%	3,106,460	35,020	1.14%	210.39%	491,756,195	4,162,325	0.85%	104.70%
2018	15,451,849	1,665,935	12.08%	70.94%	3,138,890	32,430	1.04%	213.63%	491,630,165	-126,030	-0.03%	104.65%
2019	15,924,275	472,426	3.06%	76.17%	2,838,660	-300,230	-9.56%	183.63%	491,313,455	-316,710	-0.06%	104.52%
2020	17,695,105	1,770,830	11.12%	95.76%	2,975,810	137,150	4.83%	197.34%	504,429,827	13,116,372	2.67%	109.98%
2021	17,682,865	-12,240	-0.07%	95.63%	8,375,810	5,400,000	181.46%	736.89%	503,634,147	-795,680	-0.16%	109.65%
2022	18,951,565	1,268,700	7.17%	109.66%	9,318,390	942,580	11.25%	831.07%	533,337,282	29,703,135	5.90%	122.01%

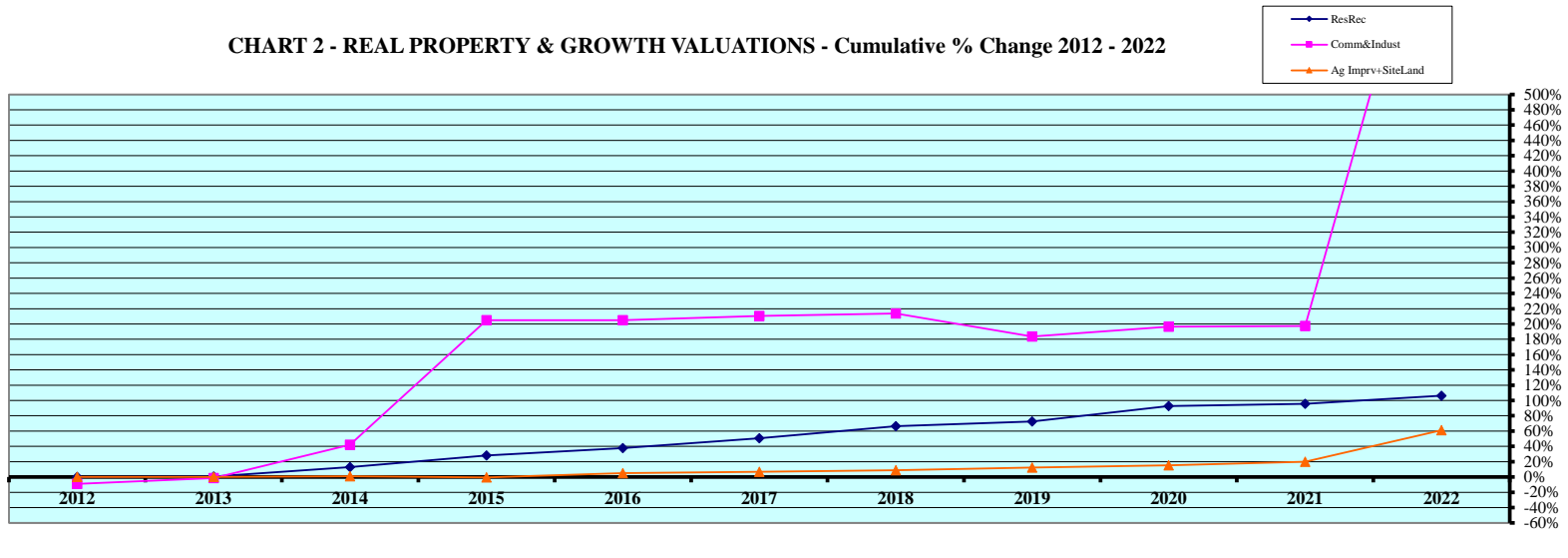
Rate Annual %chg: Residential & Recreational **7.68%** Commercial & Industrial **25.00%** Agricultural Land **8.30%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	9,039,119	0	0.00%	9,039,119	-	0.00%	1,000,825	90,330	9.03%	910,495	-	-9.03%
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	0.50%	985,650	0	0.00%	985,650	-1.52%	-1.52%
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	12.84%	1,422,410	0	0.00%	1,422,410	44.31%	42.12%
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	28.01%	3,052,440	0	0.00%	3,052,440	114.60%	204.99%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	37.73%	3,071,440	18,560	0.60%	3,052,880	0.01%	205.04%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	50.64%	3,106,460	0	0.00%	3,106,460	1.14%	210.39%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	66.29%	3,138,890	0	0.00%	3,138,890	1.04%	213.63%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	72.57%	2,838,660	0	0.00%	2,838,660	-9.56%	183.63%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	92.67%	2,975,810	8,370	0.28%	2,967,440	4.54%	196.50%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	95.61%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	197.34%
2022	18,951,565	304,834	1.61%	18,646,731	5.45%	106.29%	9,318,390	0	0.00%	9,318,390	11.25%	831.07%
Rate Ann%chg	7.68%						25.00%					
	Resid & Recreat w/o growth						C & I w/o growth					
	6.18%						16.58%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾													
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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						
2012	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-	-						
2013	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%	-0.08%						
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%	0.92%						
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	-0.56%						
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	4.92%						
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	6.83%						
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	8.70%						
2019	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	12.43%						
2020	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	15.35%						
2021	15,867,195	26,973,735	42,840,930	863,010	2.01%	41,977,920	-0.45%	19.92%						
2022	33,275,485	23,482,670	56,758,155	353,723	0.62%	56,404,432	31.66%	61.14%						
Rate Ann%chg	14.37%							2.62%						
	-1.13%							Ag Imprv+Site w/o growth						
	4.95%							6.14%						

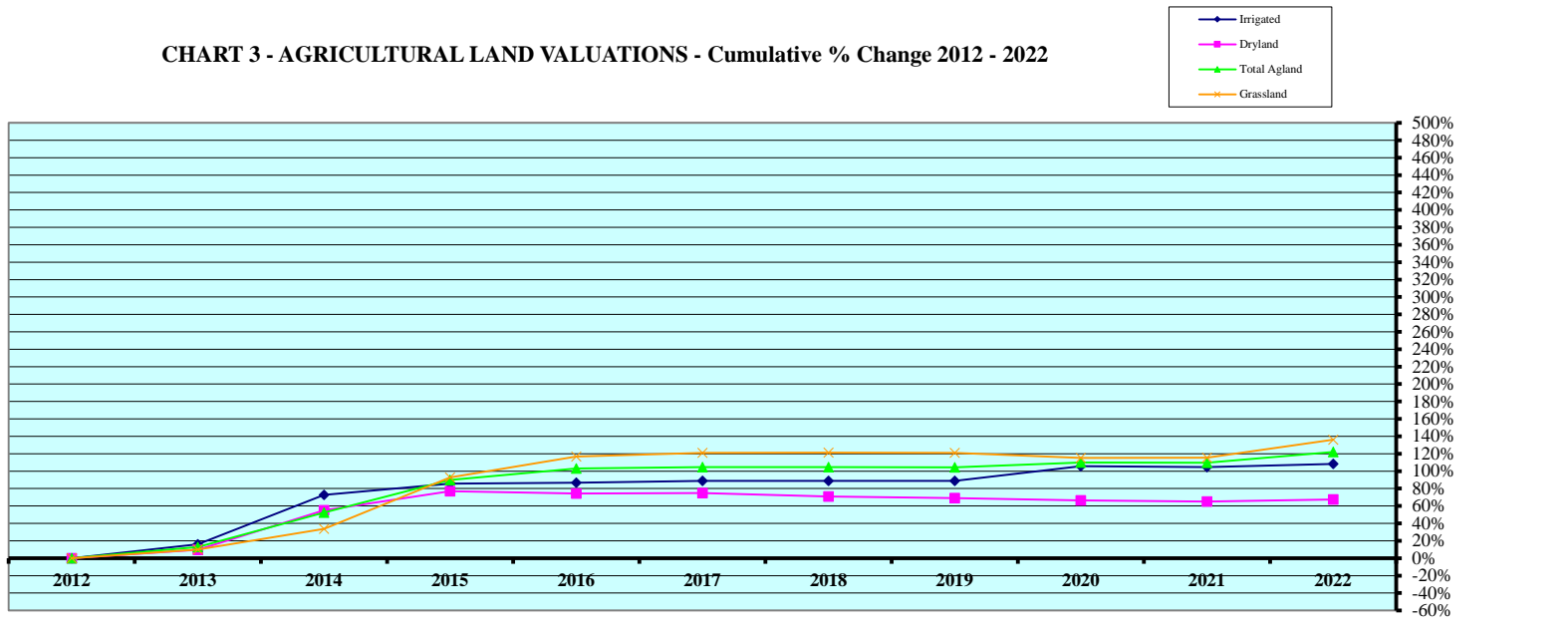
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2012 - 2022 CTL
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.
Prepared as of 12/29/2022

Cnty# 92
County WHEELER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	111,536,515	-	-	-	4,338,835	-	-	-	123,466,920	-	-	-
2013	129,457,395	17,920,880	16.07%	16.07%	4,762,475	423,640	9.76%	9.76%	135,690,465	12,223,545	9.90%	9.90%
2014	192,756,425	63,299,030	48.90%	72.82%	6,728,875	1,966,400	41.29%	55.08%	165,067,100	29,376,635	21.65%	33.69%
2015	207,083,970	14,327,545	7.43%	85.66%	7,678,130	949,255	14.11%	76.96%	237,882,465	72,815,365	44.11%	92.67%
2016	208,278,810	1,194,840	0.58%	86.74%	7,565,885	-112,245	-1.46%	74.38%	267,773,260	29,890,795	12.57%	116.88%
2017	210,638,100	2,359,290	1.13%	88.85%	7,583,775	17,890	0.24%	74.79%	272,947,680	5,174,420	1.93%	121.07%
2018	210,567,395	-70,705	-0.03%	88.79%	7,414,925	-168,850	-2.23%	70.90%	273,064,860	117,180	0.04%	121.16%
2019	210,643,710	76,315	0.04%	88.86%	7,330,860	-84,065	-1.13%	68.96%	272,767,885	-296,975	-0.11%	120.92%
2020	229,363,652	18,719,942	8.89%	105.64%	7,221,390	-109,470	-1.49%	66.44%	265,684,700	-7,083,185	-2.60%	115.19%
2021	228,373,547	-990,105	-0.43%	104.75%	7,157,970	-63,420	-0.88%	64.97%	265,942,545	257,845	0.10%	115.40%
2022	232,309,087	3,935,540	1.72%	108.28%	7,264,925	106,955	1.49%	67.44%	291,528,705	25,586,160	9.62%	136.12%

Rate Ann.%chg: Irrigated **7.61%** Dryland **5.29%** Grassland **8.97%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	889,225	-	-	-	0	-	-	-	240,231,495	-	-	-
2013	998,380	109,155	12.28%	12.28%	0	0	-	-	270,908,715	30,677,220	12.77%	12.77%
2014	1,672,915	674,535	67.56%	88.13%	0	0	-	-	366,225,315	95,316,600	35.18%	52.45%
2015	3,597,735	1,924,820	115.06%	304.59%	0	0	-	-	456,242,300	90,016,985	24.58%	89.92%
2016	3,975,915	378,180	10.51%	347.12%	0	0	-	-	487,593,870	31,351,570	6.87%	102.97%
2017	586,640	-3,389,275	-85.25%	-34.03%	0	0	-	-	491,756,195	4,162,325	0.85%	104.70%
2018	582,985	-3,655	-0.62%	-34.44%	0	0	-	-	491,630,165	-126,030	-0.03%	104.65%
2019	571,000	-11,985	-2.06%	-35.79%	0	0	-	-	491,313,455	-316,710	-0.06%	104.52%
2020	1,642,985	1,071,985	187.74%	84.77%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	109.98%
2021	1,642,985	0	0.00%	84.77%	517,100	0	0.00%	-	503,634,147	-795,680	-0.16%	109.65%
2022	1,614,050	-28,935	-1.76%	81.51%	620,515	103,415	20.00%	-	533,337,282	29,703,135	5.90%	122.01%

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

Rate Ann.%chg: Total Agric Land **8.30%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	111,720,355	62,500	1,788			4,338,835	6,011	722			123,825,745	285,121	434		
2013	129,604,270	63,221	2,050	14.68%	14.68%	4,781,830	5,776	828	14.69%	14.69%	135,652,095	283,862	478	10.04%	10.04%
2014	192,567,175	63,688	3,024	47.49%	69.15%	6,838,715	5,749	1,190	43.69%	64.80%	165,044,485	283,419	582	21.86%	34.09%
2015	207,374,695	63,614	3,260	7.81%	82.37%	7,692,830	5,683	1,354	13.79%	87.53%	237,778,975	283,449	839	44.05%	93.16%
2016	208,278,810	63,903	3,259	-0.02%	82.33%	7,678,130	5,671	1,354	0.01%	87.56%	268,533,990	283,177	948	13.04%	118.35%
2017	210,638,100	64,531	3,264	0.15%	82.60%	7,583,765	5,588	1,357	0.25%	88.04%	272,947,990	288,883	945	-0.36%	117.56%
2018	210,567,405	64,508	3,264	0.00%	82.61%	7,414,925	5,461	1,358	0.03%	88.09%	273,066,500	289,033	945	-0.01%	117.54%
2019	210,643,710	64,529	3,264	0.00%	82.62%	7,333,400	5,401	1,358	0.01%	88.12%	272,756,550	288,788	944	-0.03%	117.48%
2020	230,078,560	63,822	3,605	10.44%	101.67%	7,221,390	5,396	1,338	-1.45%	85.40%	265,665,970	288,854	920	-2.62%	111.78%
2021	228,424,535	63,364	3,605	0.00%	101.67%	7,168,740	5,357	1,338	-0.01%	85.38%	266,079,600	289,543	919	-0.08%	111.60%
2022	232,360,075	63,224	3,675	1.95%	105.60%	7,264,925	5,318	1,366	2.09%	89.26%	291,671,330	289,739	1,007	9.54%	131.80%

Rate Annual %chg Average Value/Acre: 7.47%

6.59%

8.77%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	891,780	7,592	117			0	0				240,776,715	361,224	667		
2013	998,380	7,571	132	12.25%	12.25%	0	0				271,036,575	360,430	752	12.82%	12.82%
2014	1,672,915	7,571	221	67.56%	88.10%	0	0				366,123,290	360,427	1,016	35.08%	52.40%
2015	3,597,740	7,571	475	115.06%	304.52%	0	0				456,444,240	360,317	1,267	24.71%	90.05%
2016	3,975,915	7,572	525	10.51%	347.03%	0	0				488,466,845	360,324	1,356	7.01%	103.38%
2017	586,645	1,320	444	-15.35%	278.39%	0	0				491,756,500	360,322	1,365	0.67%	104.75%
2018	583,205	1,320	442	-0.59%	276.16%	0	0				491,632,035	360,322	1,364	-0.03%	104.70%
2019	571,000	1,291	442	0.09%	276.48%	0	0				491,304,660	360,009	1,365	0.02%	104.74%
2020	1,584,970	1,939	818	84.86%	595.96%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	110.17%
2021	1,642,985	2,049	802	-1.93%	582.53%	517,100	517	1,000	0.00%		503,832,960	360,831	1,396	-0.33%	109.48%
2022	1,614,050	2,031	795	-0.87%	576.60%	620,515	517	1,200	20.00%		533,530,895	360,829	1,479	5.89%	121.83%

92
WHEELER

Rate Annual %chg Average Value/Acre: 8.29%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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	19,526,165	1,178,128	177,603	18,504,925	9,318,390	0	446,640	533,337,282	33,275,485	23,482,670	0	639,247,288
cnty sectorvalue % of total value:		3.05%	0.18%	0.03%	2.89%	1.46%		0.07%	83.43%	5.21%	3.67%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	365,706	0	0	3,413,405	515,470	0	0	0	0	0	0	4,294,581
15.12%	%sector of county sector	1.87%			18.45%	5.53%							0.67%
	%sector of municipality	8.52%			79.48%	12.00%							100.00%
92	ERICSON	107,227	93,500	1,320	4,597,310	1,101,150	0	0	5,940	100,745	1,200	0	6,008,392
11.89%	%sector of county sector	0.55%	7.94%	0.74%	24.84%	11.82%			0.00%	0.30%	0.01%		0.94%
	%sector of municipality	1.78%	1.56%	0.02%	76.51%	18.33%			0.10%	1.68%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
209	Total Municipalities	472,933	93,500	1,320	8,010,717	1,616,620	0	0	5,940	100,745	1,200	0	10,302,975
27.04%	%all municip.sectors of cnty	2.42%	7.94%	0.74%	43.29%	17.35%			0.00%	0.30%	0.01%		1.61%

92 WHEELER

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,986	Value : 699,218,815	Growth 957,165	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	43	258,105	0	0	65	1,243,845	108	1,501,950	
02. Res Improve Land	148	923,555	0	0	153	4,314,545	301	5,238,100	
03. Res Improvements	149	7,867,575	0	0	159	6,877,760	308	14,745,335	
04. Res Total	192	9,049,235	0	0	224	12,436,150	416	21,485,385	299,315
% of Res Total	46.15	42.12	0.00	0.00	53.85	57.88	20.95	3.07	31.27
05. Com UnImp Land	4	6,145	0	0	3	16,325	7	22,470	
06. Com Improve Land	33	126,325	0	0	6	482,330	39	608,655	
07. Com Improvements	33	1,807,115	0	0	33	7,191,430	66	8,998,545	
08. Com Total	37	1,939,585	0	0	36	7,690,085	73	9,629,670	0
% of Com Total	50.68	20.14	0.00	0.00	49.32	79.86	3.68	1.38	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	9	447,465	9	447,465	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	9	447,465	9	447,465	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.45	0.06	0.00
Res & Rec Total	192	9,049,235	0	0	233	12,883,615	425	21,932,850	299,315
% of Res & Rec Total	45.18	41.26	0.00	0.00	54.82	58.74	21.40	3.14	31.27
Com & Ind Total	37	1,939,585	0	0	36	7,690,085	73	9,629,670	0
% of Com & Ind Total	50.68	20.14	0.00	0.00	49.32	79.86	3.68	1.38	0.00
17. Taxable Total	229	10,988,820	0	0	269	20,573,700	498	31,562,520	299,315
% of Taxable Total	45.98	34.82	0.00	0.00	54.02	65.18	25.08	4.51	31.27

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	55	87

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,086	459,026,500	1,086	459,026,500
28. Ag-Improved Land	0	0	0	0	386	155,602,540	386	155,602,540
29. Ag Improvements	0	0	0	0	402	53,027,255	402	53,027,255

30. Ag Total				1,488	667,656,295
--------------	--	--	--	-------	-------------

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	42	41.52	290,640	42	41.52	290,640	
32. HomeSite Improv Land	221	237.90	1,665,320	221	237.90	1,665,320	
33. HomeSite Improvements	262	0.00	31,900,795	262	0.00	31,900,795	500,220
34. HomeSite Total				304	279.42	33,856,755	
35. FarmSite UnImp Land	61	201.40	241,685	61	201.40	241,685	
36. FarmSite Improv Land	298	1,986.50	2,383,765	298	1,986.50	2,383,765	
37. FarmSite Improvements	364	0.00	21,126,460	364	0.00	21,126,460	157,630
38. FarmSite Total				425	2,187.90	23,751,910	
39. Road & Ditches	651	1,916.53	0	651	1,916.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				729	4,383.85	57,608,665	657,850

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	1,434.50	2.28%	6,304,635	2.30%	4,395.01
46. 1A	1,142.60	1.81%	5,021,755	1.84%	4,395.02
47. 2A1	527.10	0.84%	2,316,620	0.85%	4,395.03
48. 2A	1,063.61	1.69%	4,637,330	1.70%	4,359.99
49. 3A1	5,627.60	8.93%	24,423,830	8.93%	4,340.01
50. 3A	8,960.05	14.23%	38,886,650	14.22%	4,340.00
51. 4A1	21,100.76	33.50%	91,577,355	33.48%	4,340.00
52. 4A	23,130.61	36.72%	100,386,790	36.70%	4,340.00
53. Total	62,986.83	100.00%	273,554,965	100.00%	4,343.05
Dry					
54. 1D1	153.10	2.93%	329,165	3.91%	2,150.00
55. 1D	408.06	7.80%	832,440	9.90%	2,039.99
56. 2D1	230.81	4.41%	428,165	5.09%	1,855.05
57. 2D	370.36	7.08%	655,540	7.80%	1,770.01
58. 3D1	797.19	15.24%	1,355,220	16.12%	1,700.00
59. 3D	272.33	5.21%	442,565	5.26%	1,625.11
60. 4D1	240.19	4.59%	366,340	4.36%	1,525.21
61. 4D	2,758.04	52.73%	3,999,170	47.56%	1,450.00
62. Total	5,230.08	100.00%	8,408,605	100.00%	1,607.74
Grass					
63. 1G1	72,838.48	25.11%	83,255,245	25.56%	1,143.01
64. 1G	619.80	0.21%	776,500	0.24%	1,252.82
65. 2G1	30,353.44	10.46%	33,776,450	10.37%	1,112.77
66. 2G	11,181.69	3.85%	12,614,035	3.87%	1,128.10
67. 3G1	97,991.78	33.78%	109,644,370	33.66%	1,118.91
68. 3G	69,720.95	24.04%	78,333,420	24.05%	1,123.53
69. 4G1	839.27	0.29%	902,300	0.28%	1,075.10
70. 4G	6,519.11	2.25%	6,452,865	1.98%	989.84
71. Total	290,064.52	100.00%	325,755,185	100.00%	1,123.04
Irrigated Total					
	62,986.83	17.46%	273,554,965	44.84%	4,343.05
Dry Total					
	5,230.08	1.45%	8,408,605	1.38%	1,607.74
Grass Total					
	290,064.52	80.39%	325,755,185	53.40%	1,123.04
72. Waste	2,030.11	0.56%	1,708,360	0.28%	841.51
73. Other	517.10	0.14%	620,515	0.10%	1,199.99
74. Exempt	539.32	0.15%	99,745	0.02%	184.95
75. Market Area Total	360,828.64	100.00%	610,047,630	100.00%	1,690.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	62,986.83	273,554,965	62,986.83	273,554,965
77. Dry Land	0.00	0	0.00	0	5,230.08	8,408,605	5,230.08	8,408,605
78. Grass	0.00	0	0.00	0	290,064.52	325,755,185	290,064.52	325,755,185
79. Waste	0.00	0	0.00	0	2,030.11	1,708,360	2,030.11	1,708,360
80. Other	0.00	0	0.00	0	517.10	620,515	517.10	620,515
81. Exempt	0.28	0	0.00	0	539.04	99,745	539.32	99,745
82. Total	0.00	0	0.00	0	360,828.64	610,047,630	360,828.64	610,047,630

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	62,986.83	17.46%	273,554,965	44.84%	4,343.05
Dry Land	5,230.08	1.45%	8,408,605	1.38%	1,607.74
Grass	290,064.52	80.39%	325,755,185	53.40%	1,123.04
Waste	2,030.11	0.56%	1,708,360	0.28%	841.51
Other	517.10	0.14%	620,515	0.10%	1,199.99
Exempt	539.32	0.15%	99,745	0.02%	184.95
Total	360,828.64	100.00%	610,047,630	100.00%	1,690.69

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bartlett / Ericson	49	257,955	147	917,880	148	7,867,475	197	9,043,310	59,845
83.2 Lake	64	1,241,630	150	4,287,125	150	6,374,755	214	11,903,510	239,470
83.3 Rural	4	449,830	4	33,095	10	503,105	14	986,030	0
84 Residential Total	117	1,949,415	301	5,238,100	308	14,745,335	425	21,932,850	299,315

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	4	6,145	33	126,325	60	7,207,115	64	7,339,585	0
85.2	Rural	3	16,325	6	482,330	6	1,791,430	9	2,290,085	0
86	Commercial Total	7	22,470	39	608,655	66	8,998,545	73	9,629,670	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	70,623.24	24.93%	78,857,970	25.11%	1,116.60
88. 1G	514.90	0.18%	576,665	0.18%	1,119.96
89. 2G1	30,191.44	10.66%	33,481,610	10.66%	1,108.98
90. 2G	10,758.98	3.80%	11,878,515	3.78%	1,104.06
91. 3G1	96,337.86	34.01%	106,931,945	34.05%	1,109.97
92. 3G	67,571.84	23.85%	75,002,295	23.89%	1,109.96
93. 4G1	839.27	0.30%	902,300	0.29%	1,075.10
94. 4G	6,466.98	2.28%	6,379,885	2.03%	986.53
95. Total	283,304.51	100.00%	314,011,185	100.00%	1,108.39
CRP					
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
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	283,304.51	97.67%	314,011,185	96.39%	1,108.39
CRP Total					
CRP Total	6,760.01	2.33%	11,744,000	3.61%	1,737.28
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	290,064.52	100.00%	325,755,185	100.00%	1,123.04

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

92 Wheeler

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	18,504,925	21,485,385	2,980,460	16.11%	299,315	14.49%
02. Recreational	446,640	447,465	825	0.18%	0	0.18%
03. Ag-Homesite Land, Ag-Res Dwelling	33,275,485	33,856,755	581,270	1.75%	500,220	0.24%
04. Total Residential (sum lines 1-3)	52,227,050	55,789,605	3,562,555	6.82%	799,535	5.29%
05. Commercial	9,318,390	9,629,670	311,280	3.34%	0	3.34%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,318,390	9,629,670	311,280	3.34%	0	3.34%
08. Ag-Farmsite Land, Outbuildings	23,482,670	23,751,910	269,240	1.15%	157,630	0.48%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	23,482,670	23,751,910	269,240	1.15%	157,630	0.48%
12. Irrigated	232,309,087	273,554,965	41,245,878	17.75%		
13. Dryland	7,264,925	8,408,605	1,143,680	15.74%		
14. Grassland	291,528,705	325,755,185	34,226,480	11.74%		
15. Wasteland	1,614,050	1,708,360	94,310	5.84%		
16. Other Agland	620,515	620,515	0	0.00%		
17. Total Agricultural Land	533,337,282	610,047,630	76,710,348	14.38%		
18. Total Value of all Real Property (Locally Assessed)	618,365,392	699,218,815	80,853,423	13.08%	957,165	12.92%

2023 Assessment Survey for Wheeler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$10,000
7.	Adopted budget, or granted budget if different from above:
	\$10,000
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$40,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	Included in budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,700
12.	Amount of last year's assessor's budget not used:
	\$7,306

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://wheeler.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS aerial imagery
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be a certified appraiser and be able to obtain a bond
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, assessor does.

2023 Residential Assessment Survey for Wheeler County

1.	Valuation data collection done by:												
	Stanard Appraisal												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 117; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 92; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p> </td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential maket 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 maket with a demand for lots and existing cabins	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<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 maket with a demand for lots and existing cabins												
AG OB	Agricultural outbuildings												
AG DW	Agricultural dwellings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Cost approach for improvements is used to estimate the market value of residential properties.												
4.	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?												
	Depreciation tables are developed based on local market information with additional economic deprecation added.												
5.	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.												
	CAMA tables are used, however, economic deprecation is adjusted based on the sales study.												
6.	Describe the methodology used to determine the residential lot values?												
	A sales study is used to determine residential lot values as well as looking at the land to building ratios.												
7.	How are rural residential site values developed?												
	Stanard Appraisal develops value based on sales and 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.

<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	2021	2018	2021	2023
2	2021	2018	2021	2021
3	2021	2018	2021	2023
AG OB	2021	2018	2021	2021
AG DW	2021	2018	2021	2021

2023 Commercial Assessment Survey for Wheeler County

1.	Valuation data collection done by:													
	Stanard Appraisal													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> 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. 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. Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based. </td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	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. 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. Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	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. 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. Also all commercial parcels located outside the two villages. Most of the commercial parcels in the rural area are agricultural based.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.													
4.	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?													
	Depreciation tables are developed based on local market information.													
5.	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.													
	Yes													
6.	Describe the methodology used to determine the commercial lot values.													
	A sales study is used to determine commercial lot values.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>				<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	2023
<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	2023										
	The inspection and review for the rural commercial properties was done for 2022 by the contract appraiser. The deprecation and lot values were updated to 2021.													

2023 Agricultural Assessment Survey for Wheeler County

1.	Valuation data collection done by:							
	County assessor and staff and Stanard Appraisal							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">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						
3.	Describe the process used to determine and monitor market areas.							
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The 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.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The assessed value for the parcels enrolled in WRP is based on sales from the area. Current WRP acres are valued at \$525/acre.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	None							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2022 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

Assessment Years 2023, 2024 and 2025

GENERAL DESCRIPTION OF COUNTY

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

General Description of Real Property in Wheeler County:

Per the 2022 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	717	36.27%	8.36%
Commercial	73	3.66%	2.41%
Recreational	9	.51%	less than .01%
Agricultural	1178	59.56 %	92.99%

Agricultural land – 360,830.65. Total Taxable Acres
97.88% of County is agricultural and of that 80.30% consists primarily of grassland.

New Property: For assessment year 2022, an estimated 12 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2022 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 2021-22 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 2022.

Level of Value, Quality, and Uniformity for assessment year 2022:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	92.00%	25.99	106.03
Commercial	100.0%	NA	NA
Recreational	Not enough Sales to Determine		
Agricultural	75.00%	16.10%	95.10

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2022 Reports & Opinions.

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. Standard Appraisal will be doing lot study and depreciation review with the 6 year review of both villages.

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. Standard Appraisal completed the rural 6 year review for 2022 tax year. They will be reviewing the commercial property inside the village limits fall/winter of 2022 for 2023 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. Standard Appraisal will be conducting 6 review of all Lake Ericson properties in fall/winter 2022 for 2023 tax 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. Standard Appraisal completed 6 year review of rural improvements in 2021 for 2022 tax year

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. We will have completed our village 6 year review for 2023 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 2023 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 2022 for 2023 tax 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. 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 2025.

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

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 performed by the assessor's office:

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

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

PERSONAL PROPERTY:

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

Schedules 264 Values \$ 19,519,348.

Permissive Exemptions:

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

HOMESTEAD EXEMPTION:

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

Filings 24 Value Exempted \$ 883,625.

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 8th, 2022

Cara Snider

Wheeler County Assessor