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2014 Commission Summary for Wheeler County

Residential Real Property - Current

Number of Sales	19	Median	87.93
Total Sales Price	\$752,503	Mean	103.49
Total Adj. Sales Price	\$845,503	Wgt. Mean	82.71
Total Assessed Value	\$699,305	Average Assessed Value of the Base	\$24,722
Avg. Adj. Sales Price	\$44,500	Avg. Assessed Value	\$36,806

Confidence Interval - Current

95% Median C.I	71.99 to 132.74
95% Wgt. Mean C.I	62.13 to 103.29
95% Mean C.I	76.08 to 130.90
% of Value of the Class of all Real Property Value in the	2.49
% of Records Sold in the Study Period	4.56
% of Value Sold in the Study Period	6.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	17		79.18
2012	10		68.10
2011	26	92	92
2010	29	94	94

2014 Commission Summary for Wheeler County

Commercial Real Property - Current

Number of Sales	4	Median	107.78
Total Sales Price	\$80,001	Mean	162.53
Total Adj. Sales Price	\$81,001	Wgt. Mean	99.99
Total Assessed Value	\$80,995	Average Assessed Value of the Base	\$34,668
Avg. Adj. Sales Price	\$20,250	Avg. Assessed Value	\$20,249

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-26.16 to 351.22
% of Value of the Class of all Real Property Value in the County	0.34
% of Records Sold in the Study Period	9.76
% of Value Sold in the Study Period	5.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	3		117.27
2012	3		46.11
2011	6		44
2010	5	100	169

2014 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 (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	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	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, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Wheeler County

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2011 through September 30, 2013). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property.

The Assessor maintained a list throughout the year of pickup work to be completed. The county contracted with a certified appraiser to complete the County's identified pickup work. The pickup work involved onsite inspection, measurements, interior inspection whenever possible, and interviewing the owner. The pickup work was completed in a timely manner. The assessor sent out verification questionnaires to either the buyer/seller or someone familiar with the sale. Assessor completed a drive-by inspection of sales.

Typically, the county plans to accomplish a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has completed a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in Bartlett and Ericson. This work was begun in 2012 and finished in 2013 for 2014. We plan to review Lake Ericson during 2015 to stay on schedule with the 6 year review.

Wheeler County did a complete review of all residential assessor locations for 2010. These were converted into Valuation Groupings and have remained unchanged for 2013 and 2014 as follows:

<u>VALUATION GROUP</u>	<u>ASSESSOR LOCATION</u>
1	Bartlett
2	Ericson
3	Rural
4	Lake Ericson

For 2014 there was no residential action taken in the county other than the reappraisal. Bartlett village, Ericson, Rural and Lake Ericson had a total of 19 improved properties sell during the two year study period. The sales were so varied in type and location that a clear trend could not be determined.

2014 Residential Assessment Survey for Wheeler County

1.	Valuation data collection done by:																				
	Assessor and staff																				
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">01</td><td>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</td></tr> <tr> <td style="text-align: center;">02</td><td>Ericson - only other village within the county besides Bartlett; population of about 90; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</td></tr> <tr> <td style="text-align: center;">03</td><td>Rural - all residential parcels not within the villages</td></tr> <tr> <td style="text-align: center;">04</td><td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td></tr> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.	02	Ericson - only other village within the county besides Bartlett; population of about 90; located 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	03	Rural - all residential parcels not within the villages	04	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins										
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	Cost approach for improvements; sales approach for vacant lots																				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on 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 grouping?																				
	Yes																				
6.	Describe the methodology used to determine the residential lot values?																				
	Sales study																				
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01	2012	2012	2012																		
02	2012	2012	2012																		
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04	2012	2008	2008																		

2014 Residential Correlation Section for Wheeler County

County Overview

Wheeler County is located in north central Nebraska near the southeastern edge of the Sandhills. The county is a very rural with an agricultural-based economy. The population has seen a steady decline, and the 2012 U.S. Census Bureau estimate of 805 is no exception. There are two villages in the county, Bartlett (pop. 117), which is the county seat, and Ericson (pop. 92). Within two miles of Ericson, Lake Ericson is the location of an area of recreationally influenced properties.

Description of Analysis

Wheeler County has identified four different valuation groups intended to reflect unique market influences; Bartlett, Ericson, Lake Ericson, and rural properties. There are 19 qualified sales in the residential statistical sample. Comparison of the number of sales to the number of parcels in each valuation group indicates that there is not an adequate or reliable sample for measurement of the residential class of real property in Wheeler County.

Sales Qualification

Review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length sales were made available for the measurement of real property in the county. Approximately sixty-six percent of the improved residential transactions were considered to be qualified sales. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

Although the assessor has established a plan to complete the inspection of the parcels not yet reviewed for the 2015 valuation year, the Division has raised concerns about the lack of systematic inspections in the past six years and the accuracy of the property listings suffering as a result. Considering these assessment practices within the county, the quality of assessment of the residential class of property is not in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of residential property in Wheeler County cannot be determined.

2014 Commercial Assessment Actions for Wheeler County

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (October 1, 2010 through September 30, 2013). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property.

Annually the county conducts the pickup of new construction as well as remodeling, additions and rehab of existing structures. The Assessor maintains a list throughout the year of pickup work to be completed. The county contracted with a certified appraiser to complete the County's identified pickup work. The pickup work involved onsite inspection, measurements, interior inspection whenever possible, and interviewing the owner. The pickup work was completed in a timely manner. The assessor sent out verification questionnaires to either the buyer/seller or someone familiar with the sale. Assessor completed a drive-by inspection of sales.

Typically, the county plans to accomplish a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has been hired to complete a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in the villages Bartlett and Ericson. This work was begun in 2012 and finished in 2013.

Wheeler County did a complete review of all commercial assessor locations which were converted into Valuation Groupings for 2010. These Valuation Groupings have remained unchanged for 2013 and 2014 as follows:

<u>VALUATION GROUP</u>	<u>ASSESSOR LOCATION</u>
1	Bartlett
2	Ericson
3	Rural

Wheeler County did not adjust commercial property values for 2014 other than the reappraisal. The three valuation groupings had a total of 4 sales for the three year study period. All sales were different occupancy codes and varied so widely in type, price and location that a trend could not be determined. Therefore based on the limited number of sales, no adjustment was made to any of the valuation groupings, as any adjustment would not have improved the equity within the commercial class of property.

2014 Commercial Assessment Survey for Wheeler County

1.	Valuation data collection done by:												
	Appraiser												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:												
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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.	If the cost approach is used, does the County develop the depreciation study(ies) based on 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 grouping?												
	Yes												
6.	Describe the methodology used to determine the commercial lot values.												
	Sales study												
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01	2012	2012	2012										
02	2012	2012	2012										

2014 Commercial Correlation Section for Wheeler County

County Overview

Wheeler County is located in north central Nebraska near the southeastern edge of the Sandhills. The county is very rural with an agricultural-based economy. There is not an organized and viable commercial market within the county.

Description of Analysis

There are only 36 improved commercial parcels in Wheeler County. There is not an organized commercial market, and differing market influences have not been identified. Only four qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. The review determined no apparent bias in determining qualification of sales, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

Although the assessor has established a plan to complete the inspection of the parcels not yet reviewed for the 2015 valuation year, the Division has raised concerns about the lack of systematic inspections in the past six years and the accuracy of the property listings suffering as a result. Considering these assessment practices within the county, the quality of assessment of the residential class of property is not in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the consideration of all available information, the level of value for the commercial class of property in Wheeler County cannot be determined.

2014 Agricultural Assessment Actions for Wheeler County

Annually the county conducts a market analysis that includes the qualified agricultural sales that occurred during the current study period (October 1, 2010 through September 30, 2013). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural class of real property. This analysis included a joint review with the field liaison of the sales file to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure and the county prepared a new schedule of LCG values for the County. Wheeler County raised their 2 highest LCG class irrigated land by 35%, 2A1, 2A, & 3A1 land by 40%, 3A by 45% with 4A1 & 4A 50%. Dry land was increased as follows: 1D1 & 1D 20%, 2D1 30%, 2D & 3D1 25%, 3D 40%, with 4D1 raised 60% and 4D 100% to achieve a more uniform value break between LCG's. Grass LCG are increased as follows: 1G1 & 1G 5%, 2G1 & 2G 10%, 3G1 & 3G 15%, 4G1 & 4G up 20%. Our CRP subclass was raised 40% 1CRP1 through 3CRP1 with 3CRP 72%, 4CRP1 up 98% and 4CRP up 135% to even out the spread within the class. The WRP subclass was also raised 15-20%.

All agricultural sales are plotted on a county map in the office for the public to view.

Annually the county conducts the pickup of new construction of agricultural improvements and updates any known land use changes in a timely manner. Pickup work was completed and placed on the 2014 assessment roll. The assessor and staff continued working with the local Farm Service Agency and Natural Resource Districts for information regarding land use and acres.

In 2011 the county upgraded their administrative software system to the new MIPS version.

The Wheeler County Assessor and staff confirm all agricultural sales by sending questionnaires to the seller and/or buyer to gather as much information about the sales as possible. This process is supplemented at the time of recordation of the deeds as the Assessor is also the county clerk. When deeds are recorded, the Assessor obtains information from the party (buyer/seller/agent) having the document recorded. If sufficient information is not obtained through the questionnaire or the interview at the time of recording, the Assessor will telephone the buyer or seller or other parties knowledgeable about the sale to obtain the desired information concerning the terms and conditions of the sale.

In trying to reach our 6 year review process we have hired John Fritz, a certified appraiser, to work up the cost tables for our rural improvements and value the feedlots and hog units in the county this summer. We also enlisted Leann Huhman (she also does several neighboring counties) to re-list our rural improvements for the 6 year review process. We have completed the north 2 townships this winter (2013) and spring 2014 and will do the remaining 2 townships this fall/winter. Our plan is have all the rural improvements updated and entered into the system for the 2015 abstract.

2014 Agricultural Assessment Survey for Wheeler County

1.	Valuation data collection done by:				
	Assessor and appraiser				
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;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	No geographic or economic differences have been determined
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	No geographic or economic differences have been determined				
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.				
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on Directive 08-04 for agricultural land, and Department of Revenue, Chapter 10 Real Property Regulations 10.001 Definitions for residential and recreational.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Questionnaires, interviews with buyers and sellers				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	Two parcels in the county; the largest parcel sold and the market of that sale was used to set values (sale of the remaining interest in the land that is subject to the WRP restrictions)				

Wheeler County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3,650	3,645	3,400	3,220	3,110	3,095	3,025	2,830	3,024
Garfield	1	N/A	3,520	3,060	2,660	2,610	2,500	1,580	1,530	2,355
Greeley	1	N/A	3,220	3,220	3,220	3,200	3,200	3,200	3,019	3,165
Boone	2	3,965	3,672	3,635	3,782	3,652	3,275	3,220	2,832	3,324
Antelope	2	4,340	4,330	4,275	4,275	4,225	4,225	3,375	2,800	3,922
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Nance	1	3,773	3,550	3,435	3,322	3,205	3,032	2,664	2,598	3,254

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1,555	1,540	1,365	1,300	1,280	1,175	1,105	1,050	1,190
Garfield	1	N/A	1,370	1,215	1,165	1,050	945	845	740	1,020
Greeley	1	N/A	1,750	1,750	1,750	1,470	1,470	1,050	840	1,284
Boone	2	1,950	1,934	1,317	1,446	1,177	1,184	974	921	1,193
Antelope	2	1,550	1,525	1,400	1,400	1,350	1,325	1,100	1,100	1,343
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Nance	1	2,599	2,600	2,572	2,494	2,453	2,385	2,390	2,250	2,474

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	960	945	820	745	770	705	612	521	582
Garfield	1	N/A	630	630	630	585	555	491	404	436
Greeley	1	N/A	645	585	554	555	528	510	505	511
Boone	2	730	786	730	651	663	557	505	520	535
Antelope	2	783	837	823	863	852	859	837	753	806
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Nance	1	961	968	934	925	924	890	899	865	889

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Wheeler County

County Overview

Wheeler County is located in the north central portion in the Sandhills region. It is a rural agricultural area comprised of 80% grassland, 18% irrigated land, and 2% dry land. The Cedar River flows across the southwest portion of the county. The majority of Wheeler County is within the Lower Loup Natural Resource District. The northern edge of the county is within the Upper Elkhorn Natural Resource District. Both NRD's require certification of irrigated acres.

Description of Analysis

Analysis of the sales during the three-year study period within the county indicated that the sample was not proportionately distributed for time standard or majority land use. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 43 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained.

Sales Qualification

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Wheeler County is 71%.

92 Wheeler
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 19	MEDIAN : 88	COV : 54.95	95% Median C.I. : 71.99 to 132.74
Total Sales Price : 752,503	WGT. MEAN : 83	STD : 56.87	95% Wgt. Mean C.I. : 62.13 to 103.29
Total Adj. Sales Price : 845,503	MEAN : 103	Avg. Abs. Dev : 37.32	95% Mean C.I. : 76.08 to 130.90
Total Assessed Value : 699,305			
Avg. Adj. Sales Price : 44,500	COD : 42.44	MAX Sales Ratio : 287.90	
Avg. Assessed Value : 36,806	PRD : 125.12	MIN Sales Ratio : 38.23	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	1	148.35	148.35	148.35	00.00	100.00	148.35	148.35	N/A	34,000	50,440
01-JAN-12 To 31-MAR-12	2	102.37	102.37	96.81	29.68	105.74	71.99	132.74	N/A	46,501	45,018
01-APR-12 To 30-JUN-12	2	100.36	100.36	94.39	18.49	106.32	81.80	118.92	N/A	28,000	26,430
01-JUL-12 To 30-SEP-12	2	46.40	46.40	40.66	17.61	114.12	38.23	54.57	N/A	50,500	20,533
01-OCT-12 To 31-DEC-12	3	139.21	175.29	120.42	45.29	145.57	98.75	287.90	N/A	45,667	54,992
01-JAN-13 To 31-MAR-13	1	162.10	162.10	162.10	00.00	100.00	162.10	162.10	N/A	5,000	8,105
01-APR-13 To 30-JUN-13	3	84.79	87.89	85.23	09.33	103.12	77.58	101.31	N/A	40,167	34,233
01-JUL-13 To 30-SEP-13	5	82.63	73.60	63.25	24.02	116.36	41.07	104.37	N/A	59,800	37,825
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	7	81.80	92.37	82.53	41.08	111.92	38.23	148.35	38.23 to 148.35	40,572	33,486
01-OCT-12 To 30-SEP-13	12	93.34	109.97	82.80	41.75	132.81	41.07	287.90	77.58 to 139.21	46,792	38,742
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	9	98.75	113.79	90.16	48.63	126.21	38.23	287.90	54.57 to 139.21	43,000	38,771
<u>ALL</u>	19	87.93	103.49	82.71	42.44	125.12	38.23	287.90	71.99 to 132.74	44,500	36,806

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	98.75	140.67	95.34	59.83	147.55	71.99	287.90	N/A	34,000	32,415
02	1	87.93	87.93	87.93	00.00	100.00	87.93	87.93	N/A	15,001	13,190
03	4	46.53	46.46	46.55	14.64	99.81	38.23	54.57	N/A	77,750	36,191
04	9	104.37	109.90	108.52	20.63	101.27	77.58	148.35	81.80 to 139.21	38,833	42,142
<u>ALL</u>	19	87.93	103.49	82.71	42.44	125.12	38.23	287.90	71.99 to 132.74	44,500	36,806

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	19	87.93	103.49	82.71	42.44	125.12	38.23	287.90	71.99 to 132.74	44,500	36,806
06											
07											
<u>ALL</u>	19	87.93	103.49	82.71	42.44	125.12	38.23	287.90	71.99 to 132.74	44,500	36,806

92 Wheeler
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 19	MEDIAN : 88	COV : 54.95	95% Median C.I. : 71.99 to 132.74
Total Sales Price : 752,503	WGT. MEAN : 83	STD : 56.87	95% Wgt. Mean C.I. : 62.13 to 103.29
Total Adj. Sales Price : 845,503	MEAN : 103	Avg. Abs. Dev : 37.32	95% Mean C.I. : 76.08 to 130.90
Total Assessed Value : 699,305			
Avg. Adj. Sales Price : 44,500	COD : 42.44	MAX Sales Ratio : 287.90	
Avg. Assessed Value : 36,806	PRD : 125.12	MIN Sales Ratio : 38.23	

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	3	82.63	80.85	77.19	06.43	104.74	71.99	87.93	N/A	31,001	23,930
Less Than 15,000	6	94.62	132.31	92.64	54.39	142.82	71.99	287.90	71.99 to 287.90	19,334	17,910
Less Than 30,000	9	87.93	116.10	90.26	48.46	128.63	54.57	287.90	71.99 to 162.10	19,167	17,299
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	100.03	107.73	83.39	41.62	129.19	38.23	287.90	54.57 to 139.21	47,031	39,220
Greater Than 14,999	13	84.79	90.18	81.13	36.03	111.15	38.23	148.35	51.98 to 132.74	56,115	45,527
Greater Than 29,999	10	91.77	92.13	80.77	35.48	114.06	38.23	148.35	41.07 to 139.21	67,300	54,361
<u>Incremental Ranges</u>											
0 TO 4,999	3	82.63	80.85	77.19	06.43	104.74	71.99	87.93	N/A	31,001	23,930
5,000 TO 14,999	3	162.10	183.77	155.09	38.37	118.49	101.31	287.90	N/A	7,667	11,890
15,000 TO 29,999	3	77.58	83.69	85.37	27.65	98.03	54.57	118.92	N/A	18,833	16,078
30,000 TO 59,999	6	118.56	107.92	105.58	27.14	102.22	41.07	148.35	41.07 to 148.35	43,333	45,753
60,000 TO 99,999	3	84.79	73.92	73.49	23.79	100.59	38.23	98.75	N/A	84,333	61,977
100,000 TO 149,999											
150,000 TO 249,999	1	51.98	51.98	51.98	00.00	100.00	51.98	51.98	N/A	160,000	83,165
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	19	87.93	103.49	82.71	42.44	125.12	38.23	287.90	71.99 to 132.74	44,500	36,806

92 Wheeler
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 4
 Total Sales Price : 80,001
 Total Adj. Sales Price : 81,001
 Total Assessed Value : 80,995
 Avg. Adj. Sales Price : 20,250
 Avg. Assessed Value : 20,249

MEDIAN : 108
 WGT. MEAN : 100
 MEAN : 163
 COD : 58.03
 PRD : 162.55

COV : 72.97
 STD : 118.60
 Avg. Abs. Dev : 62.55
 MAX Sales Ratio : 340.16
 MIN Sales Ratio : 94.40

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -26.16 to 351.22

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	110.00	110.00	110.00	00.00	100.00	110.00	110.00	N/A	1,500	1,650
01-APR-12 To 30-JUN-12	1	105.55	105.55	105.55	00.00	100.00	105.55	105.55	N/A	16,500	17,415
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
01-APR-13 To 30-JUN-13	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11											
01-OCT-11 To 30-SEP-12	2	107.78	107.78	105.92	02.07	101.76	105.55	110.00	N/A	9,000	9,533
01-OCT-12 To 30-SEP-13	2	217.28	217.28	98.30	56.55	221.04	94.40	340.16	N/A	31,501	30,965
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11											
01-JAN-12 To 31-DEC-12	2	107.78	107.78	105.92	02.07	101.76	105.55	110.00	N/A	9,000	9,533
<u>ALL</u>	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528
02	2	99.98	99.98	96.74	05.58	103.35	94.40	105.55	N/A	39,250	37,970
<u>ALL</u>	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249
04											
<u>ALL</u>	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249

92 Wheeler
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 4
 Total Sales Price : 80,001
 Total Adj. Sales Price : 81,001
 Total Assessed Value : 80,995
 Avg. Adj. Sales Price : 20,250
 Avg. Assessed Value : 20,249

MEDIAN : 108
 WGT. MEAN : 100
 MEAN : 163
 COD : 58.03
 PRD : 162.55

COV : 72.97
 STD : 118.60
 Avg. Abs. Dev : 62.55
 MAX Sales Ratio : 340.16
 MIN Sales Ratio : 94.40

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -26.16 to 351.22

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528
Less Than 15,000	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528
Less Than 30,000	3	110.00	185.24	118.26	71.09	156.64	105.55	340.16	N/A	6,334	7,490
Ranges Excl. Low \$											
Greater Than 4,999	2	99.98	99.98	96.74	05.58	103.35	94.40	105.55	N/A	39,250	37,970
Greater Than 14,999	2	99.98	99.98	96.74	05.58	103.35	94.40	105.55	N/A	39,250	37,970
Greater Than 29,999	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
Incremental Ranges											
0 TO 4,999	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528
5,000 TO 14,999											
15,000 TO 29,999	1	105.55	105.55	105.55	00.00	100.00	105.55	105.55	N/A	16,500	17,415
30,000 TO 59,999											
60,000 TO 99,999	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	2	102.20	102.20	94.76	07.63	107.85	94.40	110.00	N/A	31,750	30,088
343	1	105.55	105.55	105.55	00.00	100.00	105.55	105.55	N/A	16,500	17,415
384	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
ALL	4	107.78	162.53	99.99	58.03	162.55	94.40	340.16	N/A	20,250	20,249

92 Wheeler**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 43	MEDIAN : 71	COV : 36.22	95% Median C.I. : 62.41 to 84.89
Total Sales Price : 22,639,026	WGT. MEAN : 73	STD : 27.41	95% Wgt. Mean C.I. : 61.19 to 84.92
Total Adj. Sales Price : 22,481,026	MEAN : 76	Avg. Abs. Dev : 22.07	95% Mean C.I. : 67.48 to 83.86
Total Assessed Value : 16,424,194			
Avg. Adj. Sales Price : 522,815	COD : 30.95	MAX Sales Ratio : 135.34	
Avg. Assessed Value : 381,958	PRD : 103.57	MIN Sales Ratio : 30.97	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	5	105.29	107.15	112.92	16.20	94.89	84.89	135.34	N/A	281,150	317,487
01-JAN-11 To 31-MAR-11	7	91.22	89.53	87.57	13.52	102.24	70.99	128.04	70.99 to 128.04	393,691	344,743
01-APR-11 To 30-JUN-11	2	95.42	95.42	94.98	32.54	100.46	64.37	126.46	N/A	142,000	134,874
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	3	46.05	54.83	53.23	19.07	103.01	46.05	72.38	N/A	146,667	78,068
01-JAN-12 To 31-MAR-12	7	73.08	86.25	92.66	24.23	93.08	63.61	120.56	63.61 to 120.56	732,952	679,159
01-APR-12 To 30-JUN-12	2	70.90	70.90	70.14	18.74	101.08	57.61	84.18	N/A	177,871	124,756
01-JUL-12 To 30-SEP-12	1	62.41	62.41	62.41	00.00	100.00	62.41	62.41	N/A	198,000	123,575
01-OCT-12 To 31-DEC-12	5	52.76	61.14	49.81	28.70	122.75	38.19	99.40	N/A	549,314	273,637
01-JAN-13 To 31-MAR-13	2	78.93	78.93	90.04	37.86	87.66	49.05	108.81	N/A	557,000	501,503
01-APR-13 To 30-JUN-13	7	52.38	57.45	56.89	17.28	100.98	46.26	82.72	46.26 to 82.72	1,061,819	604,049
01-JUL-13 To 30-SEP-13	2	31.21	31.21	31.22	00.77	99.97	30.97	31.44	N/A	308,865	96,438
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	14	91.31	96.66	96.06	19.38	100.62	64.37	135.34	74.50 to 126.46	317,542	305,027
01-OCT-11 To 30-SEP-12	13	71.31	74.80	87.54	22.96	85.45	46.05	120.56	57.61 to 102.00	471,108	412,416
01-OCT-12 To 30-SEP-13	16	51.41	58.01	57.03	29.35	101.72	30.97	108.81	46.26 to 64.99	744,440	424,526
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	12	76.79	81.83	83.83	25.32	97.61	46.05	128.04	64.37 to 91.47	289,987	243,096
01-JAN-12 To 31-DEC-12	15	68.42	74.24	77.04	25.86	96.37	38.19	120.56	57.61 to 99.40	562,065	433,026
<u>ALL</u>	43	71.31	75.67	73.06	30.95	103.57	30.97	135.34	62.41 to 84.89	522,815	381,958

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	43	71.31	75.67	73.06	30.95	103.57	30.97	135.34	62.41 to 84.89	522,815	381,958
<u>ALL</u>	43	71.31	75.67	73.06	30.95	103.57	30.97	135.34	62.41 to 84.89	522,815	381,958

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	23	71.31	71.89	67.20	29.07	106.98	30.97	122.56	50.43 to 91.22	333,939	224,412
1	23	71.31	71.89	67.20	29.07	106.98	30.97	122.56	50.43 to 91.22	333,939	224,412
<u>ALL</u>	43	71.31	75.67	73.06	30.95	103.57	30.97	135.34	62.41 to 84.89	522,815	381,958

92 Wheeler**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 43	MEDIAN : 71	COV : 36.22	95% Median C.I. : 62.41 to 84.89
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Total Adj. Sales Price : 22,481,026	MEAN : 76	Avg. Abs. Dev : 22.07	95% Mean C.I. : 67.48 to 83.86
Total Assessed Value : 16,424,194			
Avg. Adj. Sales Price : 522,815	COD : 30.95	MAX Sales Ratio : 135.34	
Avg. Assessed Value : 381,958	PRD : 103.57	MIN Sales Ratio : 30.97	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	14	69.71	83.29	75.87	34.94	109.78	46.26	135.34	57.61 to 126.46	925,116	701,911
1	14	69.71	83.29	75.87	34.94	109.78	46.26	135.34	57.61 to 126.46	925,116	701,911
____Grass____											
County	27	72.38	71.48	66.48	27.96	107.52	30.97	122.56	50.43 to 87.69	311,681	207,201
1	27	72.38	71.48	66.48	27.96	107.52	30.97	122.56	50.43 to 87.69	311,681	207,201
____ALL____	43	71.31	75.67	73.06	30.95	103.57	30.97	135.34	62.41 to 84.89	522,815	381,958

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,893

Value : 413,941,162

Growth 813,625

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	45	148,960	0	0	67	599,539	112	748,499	
02. Res Improve Land	145	609,295	0	0	146	2,101,265	291	2,710,560	
03. Res Improvements	147	3,520,510	0	0	148	2,795,030	295	6,315,540	
04. Res Total	192	4,278,765	0	0	215	5,495,834	407	9,774,599	262,665
% of Res Total	47.17	43.77	0.00	0.00	52.83	56.23	21.50	2.36	32.28
05. Com UnImp Land	5	3,405	0	0	0	0	5	3,405	
06. Com Improve Land	32	81,965	0	0	4	7,275	36	89,240	
07. Com Improvements	32	1,116,155	0	0	4	212,605	36	1,328,760	
08. Com Total	37	1,201,525	0	0	4	219,880	41	1,421,405	0
% of Com Total	90.24	84.53	0.00	0.00	9.76	15.47	2.17	0.34	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	10	534,640	10	534,640	
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	10	534,640	10	534,640	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.53	0.13	0.00
Res & Rec Total	192	4,278,765	0	0	225	6,030,474	417	10,309,239	262,665
% of Res & Rec Total	46.04	41.50	0.00	0.00	53.96	58.50	22.03	2.49	32.28
Com & Ind Total	37	1,201,525	0	0	4	219,880	41	1,421,405	0
% of Com & Ind Total	90.24	84.53	0.00	0.00	9.76	15.47	2.17	0.34	0.00
17. Taxable Total	229	5,480,290	0	0	229	6,250,354	458	11,730,644	262,665
% of Taxable Total	50.00	46.72	0.00	0.00	50.00	53.28	24.19	2.83	32.28

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	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	30	0	52	82

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,041	265,925,080	1,041	265,925,080
28. Ag-Improved Land	0	0	0	0	376	102,595,810	376	102,595,810
29. Ag Improvements	0	0	0	0	394	33,689,628	394	33,689,628
30. Ag Total							1,435	402,210,518

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	20	20.00	23,800	20	20.00	23,800	
32. HomeSite Improv Land	240	263.16	313,160	240	263.16	313,160	
33. HomeSite Improvements	257	0.00	8,768,405	257	0.00	8,768,405	152,960
34. HomeSite Total				277	283.16	9,105,365	
35. FarmSite UnImp Land	52	376.37	282,290	52	376.37	282,290	
36. FarmSite Improv Land	309	2,371.08	1,778,350	309	2,371.08	1,778,350	
37. FarmSite Improvements	343	0.00	24,921,223	343	0.00	24,921,223	398,000
38. FarmSite Total				395	2,747.45	26,981,863	
39. Road & Ditches	635	1,917.00	0	635	1,917.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				672	4,947.61	36,087,228	550,960

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. Recapture Value N/A	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

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,239.00	1.95%	4,522,350	2.35%	3,650.00
46. 1A	250.95	0.39%	914,715	0.48%	3,645.01
47. 2A1	555.77	0.87%	1,889,620	0.98%	3,400.00
48. 2A	1,151.27	1.81%	3,707,090	1.93%	3,220.00
49. 3A1	3,906.84	6.13%	12,150,250	6.31%	3,109.99
50. 3A	14,787.04	23.22%	45,766,030	23.77%	3,095.01
51. 4A1	27,340.87	42.93%	82,707,115	42.95%	3,025.04
52. 4A	14,455.83	22.70%	40,910,005	21.24%	2,830.00
53. Total	63,687.57	100.00%	192,567,175	100.00%	3,023.62
Dry					
54. 1D1	124.30	2.16%	193,295	2.83%	1,555.07
55. 1D	176.80	3.08%	272,275	3.98%	1,540.02
56. 2D1	268.20	4.67%	366,105	5.35%	1,365.04
57. 2D	421.37	7.33%	547,785	8.01%	1,300.01
58. 3D1	795.70	13.84%	1,018,510	14.89%	1,280.02
59. 3D	1,422.13	24.74%	1,671,205	24.44%	1,175.14
60. 4D1	1,855.28	32.27%	2,050,135	29.98%	1,105.03
61. 4D	685.15	11.92%	719,405	10.52%	1,050.00
62. Total	5,748.93	100.00%	6,838,715	100.00%	1,189.56
Grass					
63. 1G1	275.70	0.10%	264,665	0.16%	959.97
64. 1G	99.45	0.04%	93,990	0.06%	945.10
65. 2G1	303.60	0.11%	248,950	0.15%	819.99
66. 2G	1,870.85	0.66%	1,393,845	0.84%	745.03
67. 3G1	4,175.09	1.47%	3,215,555	1.95%	770.18
68. 3G	40,311.66	14.22%	28,421,390	17.22%	705.04
69. 4G1	91,378.79	32.24%	55,891,870	33.86%	611.65
70. 4G	145,003.80	51.16%	75,514,220	45.75%	520.77
71. Total	283,418.94	100.00%	165,044,485	100.00%	582.33
Irrigated Total	63,687.57	17.67%	192,567,175	52.60%	3,023.62
Dry Total	5,748.93	1.60%	6,838,715	1.87%	1,189.56
Grass Total	283,418.94	78.63%	165,044,485	45.08%	582.33
72. Waste	7,571.41	2.10%	1,672,915	0.46%	220.95
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	360,426.85	100.00%	366,123,290	100.00%	1,015.80

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	63,687.57	192,567,175	63,687.57	192,567,175
77. Dry Land	0.00	0	0.00	0	5,748.93	6,838,715	5,748.93	6,838,715
78. Grass	0.00	0	0.00	0	283,418.94	165,044,485	283,418.94	165,044,485
79. Waste	0.00	0	0.00	0	7,571.41	1,672,915	7,571.41	1,672,915
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	360,426.85	366,123,290	360,426.85	366,123,290

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	63,687.57	17.67%	192,567,175	52.60%	3,023.62
Dry Land	5,748.93	1.60%	6,838,715	1.87%	1,189.56
Grass	283,418.94	78.63%	165,044,485	45.08%	582.33
Waste	7,571.41	2.10%	1,672,915	0.46%	220.95
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	360,426.85	100.00%	366,123,290	100.00%	1,015.80

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

92 Wheeler

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,697,328	9,774,599	1,077,271	12.39%	262,665	9.37%
02. Recreational	506,960	534,640	27,680	5.46%	0	5.46%
03. Ag-Homesite Land, Ag-Res Dwelling	8,903,445	9,105,365	201,920	2.27%	152,960	0.55%
04. Total Residential (sum lines 1-3)	18,107,733	19,414,604	1,306,871	7.22%	415,625	4.92%
05. Commercial	985,650	1,421,405	435,755	44.21%	0	44.21%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	26,636,378	26,981,863	345,485	1.30%	398,000	-0.20%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	27,622,028	28,403,268	781,240	2.83%	398,000	1.39%
10. Total Non-Agland Real Property	45,729,761	47,817,872	2,088,111	4.57%	813,625	2.79%
11. Irrigated	129,457,395	192,567,175	63,109,780	48.75%		
12. Dryland	4,762,475	6,838,715	2,076,240	43.60%		
13. Grassland	135,690,465	165,044,485	29,354,020	21.63%		
14. Wasteland	998,380	1,672,915	674,535	67.56%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	270,908,715	366,123,290	95,214,575	35.15%		
17. Total Value of all Real Property (Locally Assessed)	316,638,476	413,941,162	97,302,686	30.73%	813,625	30.47%

2013 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

Assessment Years 2014, 2015 and 2016

GENERAL DESCRIPTION OF COUNTY

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

General Description of Real Property in Wheeler County:

Per the 2013 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	682	36.10%	2.75%
Commercial	46	2.44%	.316%
Recreational	8	.424%	less than .01%
Agricultural	1153	61.04 %	96.92%

Agricultural land – 360,429.63. Total Taxable Acres

97.99% of County is agricultural and of that 78.76% consists primarily of grassland.

New Property: For assessment year 2013, an estimated 16 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2013 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 2012-2013 fiscal year is \$9,700.00. The office has implemented MIPS CAMA system and is beginning the process of adding data to the program.
- 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.

COMMERICAL: 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. Just got CAMA and is in process of learning the new system and adding sketches and information as 6 year review is being done.
- E. Web based –None

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, yr 2013.

Level of Value, Quality, and Uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	Not enough Sales to Determine		
Commercial	Not enough Sales to Determine		
Recreational	Not enough Sales to Determine		
Agricultural	72.00%	17.84%	103.65%

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2014.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies

of sales statistics for needed valuation changes, update property cards, place values on tax roll. The Assessor has contacted an appraiser and plans to will have an overall review of the villages done for 2014.

Commercial: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The appraiser has been contracted and plans to have commercial property done for 2014.

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

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. The county is planning to have Township 24 & 23 rural improvements re-listed for the 6 year review process done.

Assessment Actions Planned for Assessment Year 2015.

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

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

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

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on

excel of acres sold and other sales statistics. The Assessor is planning to have townships 22 & 21 improvements reviewed for the 6 year review schedule.

Assessment Actions Planned for Assessment Year 2016.

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. Tentatively planning to re-appraise Lake Ericson in the 6 year review process.

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

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

Functions preformed by the assessor's office:

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

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

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

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 March 1st. Penalties applied when statutorily required.

Schedules 265 Values \$18,080,821 .

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 31 Value Exempted \$ 6,943,370.

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 2013.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

CONCLUSION

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

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

County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.

Date June 15th, 2013

Cara Snider

Wheeler County Assessor

2014 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.	
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:
	\$35,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,700
12.	Other miscellaneous funds:
	\$4,200
13.	Amount of last year's assessor's budget not used:
	\$7,512

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS - data is being added as re-appraisals are completed
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	No
6.	Is GIS available to the public? If so, what is the web address?
	Not applicable
7.	Who maintains the GIS software and maps?
	Not applicable
8.	Personal Property software:
	MIPS

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?
	None. The two villages fall under the village zoning ordinance and don't have to go through the county zoning administrator
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	John Fritz
2.	GIS Services:
	Not applicable
3.	Other services:
	Not applicable

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
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?
	Cost tables/depreciation tables are provided; CAMA will derive the value for improvements

2014 Certification for Wheeler County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Wheeler County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

