

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DEUEL COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Deuel 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 Deuel County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Michele Bartlett, Deuel County Assessor

Table of Contents

2026 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
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.

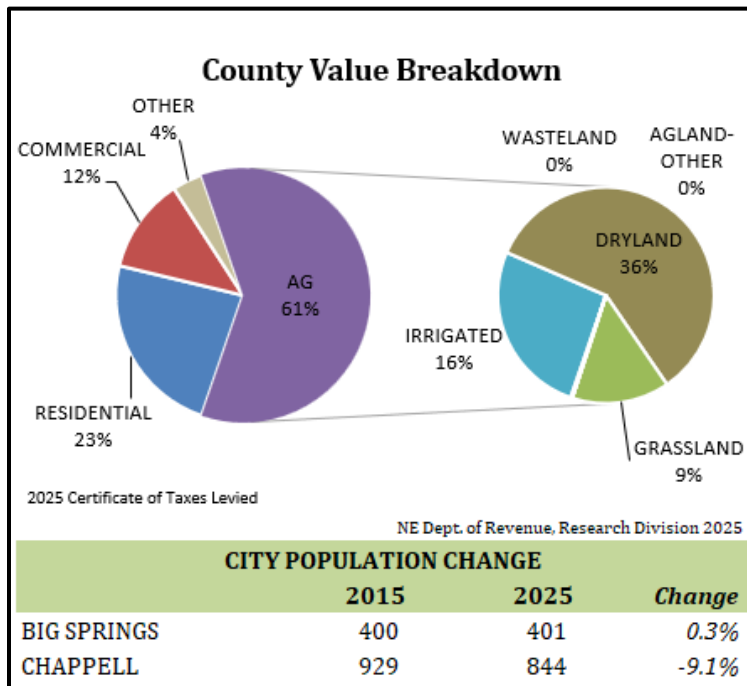
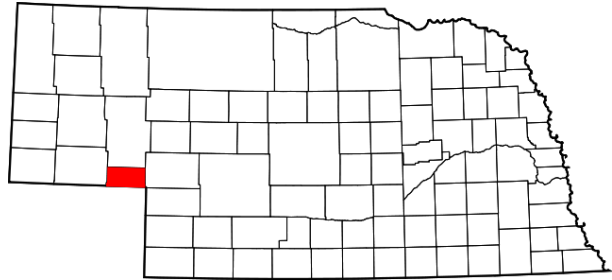
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 440 square miles, Deuel County has 1,892 residents, a 3% population increase from the 2020 U.S. Census.¹ The report indicates that 82% of county housing is owner occupied and 92% of residents occupy the same home as in the prior year.¹ The average home value in the county is \$95,331.²



The majority of the commercial properties in Deuel County are located in and around Big Springs and Chappell. According to the latest information available from the U.S. Census Bureau, there are 54 employer establishments with a total employment figure of 257. This represents a decrease of 5% in total employment from 2022-2023.¹

Agricultural land accounts for the majority of the valuation base. Dryland makes up a majority of the land in the county. Deuel is included in the South Platte Natural Resources District (NRD).

¹QuickFacts Deuel County, Nebraska. (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/deuelcountynebraska>

² Average residential value. (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Deuel County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

Three valuation groups are utilized to delineate the residential market in Deuel County. The county seat, Chappell, constitutes Valuation Group 10. Valuation Group 20 is comprised of the Village of Big Springs, and Valuation Group 80 consists of rural residential property.

The six-year inspection and review cycle of the county assessor is examined and is in compliance with statutory requirements. The county assessor completes review of the residential class in a five-year cycle to remain within compliance. Review is accomplished by aerial photography and is supplemented by on-site inspection when any data is in question. A contract appraiser has been hired for upcoming review with office staff. A postcard is mailed to each property owner prior to physical review.

The county assessor does not have a current, written valuation methodology; to improve the transparency in the valuation process one should be written for the current assessment year.

2026 Residential Assessment Details for Deuel County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chappell	2022	2022	2024	2020	15% increase to improvements only
20	Big Springs	2022	2022	2024	2023	2% increase to improvements and 25% increase to land
80	Rural	2022	2022	2024	2022	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The statistical sample in the residential class consists of 37 qualified sales. All three measures of central tendency are within the acceptable range. The COD is within acceptable range. The PRD is high; Valuation Group 20 and Valuation Group 80 also have a high PRD. The sale price

2026 Residential Correlation for Deuel County

substratum displays high ratios on low dollar properties in Valuation Group 20 and Valuation Group 80, however, is not demonstrating a clearly regressive pattern overall. A substat of each of these valuation groups can be found in the appendix of this report.

Review by individual valuation groups indicates that majority of sales are in Valuation Group 1; all three measures of central tendency and qualitative measures are within the acceptable range. Valuation Group 20 and Valuation Group 80 consists of fewer sales; however, the medians are also within the acceptable range.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the abstract changed 7% lower than the sales in total. The difference is due to five sales in Chappel; the county assessor reported depreciation and condition changes were made during sales review. The adjustments made by the county assessor affected the sales at a heavier rate, but do not show evidence of adjustment to achieve a specific ratio or statistical result. Based on the analysis, the county assessor’s adjustments did not cause a significant sales bias, however, should be resolved with a reappraisal in the next assessment year, as reported to be scheduled for 2027 by the county assessor. The Division will continue to work with the county assessor regarding the sales review process.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments for residential property in Deuel County are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	18	93.85	93.61	92.58	17.56	101.11
20	11	93.38	105.47	94.35	19.09	111.79
80	8	95.59	98.65	93.25	19.93	105.79
____ALL____	37	93.76	98.23	93.21	18.61	105.39

Level of Value

Based on analysis of all available information, the level of value for the residential property in Deuel County is 94%.

2026 Commercial Correlation for Deuel County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Three valuation groups are utilized to define the market characteristics of the commercial property class and are based on geographic location. Chappell, the county seat and the largest town in the county is defined as Valuation Group 10. Big Springs, located on the eastern edge of the county is Valuation Group 20. The remaining rural portions of the county comprise Valuation Group 80.

The six-year inspection and review cycle of the county assessor is examined and is in compliance with statutory requirements. The county assessor completes review of the commercial class in a five-year cycle to remain within compliance. The review work is accomplished by aerial photography and supplemented by on-site inspection when any data is in question. A contract appraiser has been hired for upcoming review with office staff. A postcard is mailed to each property owner prior to physical review.

2026 Commercial Assessment Details for Deuel County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chappell	2022	2022	2024	2021	15% increase to improvements only
20	Big Springs	2022	2022	2024	2021	7% increase to improvements only
80	Rural	2022	2022	2024	2021	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The statistical sample of the commercial class includes 10 qualified sales. All three measures of central tendency are within the acceptable range. The COD and PRD are also within the IAAO recommended range.

2026 Commercial Correlation for Deuel County

Review by valuation group reveals the sample represents two of the three valuation groups. Valuation Group 10 and Valuation Group 20 have medians within acceptable range; however, no valuation group exhibits adequate sales. Therefore, only the overall statistical measures will be used to estimate a level of value. The overall sample is small for measurement purposes and removal of outliers moves the median by five percentage points, indicating the median is not reliable to represent the level of value of the class.

A review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows the assessed value of the sales file increased 10% and the abstract decreased slightly. The assessor inadvertently decreased value on thirty-one parcels that will be taken through the county board of equalization. This correction will add \$1,384,500 in value to the commercial class and would have resulted in a 3% increase. The sample is generally representative of the commercial population; however, Valuation Group 10 is somewhat over-represented in the sample, accounting for the remaining disparity in the sales file versus abstract comparison. All indications support that commercial assessment actions were uniformly applied.

Equalization and Quality of Assessment

The review of the assessment practices by the county assessor supported that commercial property assessment in Deuel County comply with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	6	99.54	105.82	108.65	21.70	97.40
20	4	93.06	91.18	86.83	16.00	105.01
____ ALL ____	10	96.41	99.97	97.16	19.62	102.89

Level of Value

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

2026 Agricultural Correlation for Deuel County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the agricultural class is above the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

One agricultural market area is used in Deuel County for analyzing agricultural sales. The county assessor reviews sale information and identifies common characteristics of the parcels. The sales support one market area for the entire county. The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. Land use is updated using aerial imagery. Improvements on agricultural land are reviewed using aerial imagery and on-site inspection when additional data is required. Feedlots are identified as intensive use.

2026 Agricultural Assessment Details for Deuel County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2024	2022	
AB DW	Agricultural dwellings	2022	2022	2024	2022	
<u>Additional comments: Pick-up work completed.</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
	There is only one market area for agricultural land in the county.	2025*	Irrigated land increase \$100 on each land classification group. Dryland increased 16% - 23%. Grassland increased \$100 on each land classification group.
<u>Additional comments: Pick-up work completed.</u>			

2026 Agricultural Correlation for Deuel County

Description of Analysis

The agricultural class consists of 43 qualified sales. The median and mean are within acceptable range; the weighted mean is slightly low. The COD supports the use of the median as a point estimate of the level of value.

A review of each class by 80% Majority Land Use (MLU) indicates that majority of sales are dryland; the median is within acceptable range. Grassland has a low median with a sample of five sales; however, the range around the median is 58% to 86% indicating the median is not reliable to indicate level of value. There are too few sales of irrigated land for measurement purposes. Comparison of acre values with neighboring counties shows comparable agricultural land values; irrigated and grass land values are in the mid of the array of contingent counties, indicating the classes are not over or under assessed.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Consideration of the agricultural statistical profile, coupled with the assessment practices indicate that the assessment of agricultural land is equitable and uniform. Both agricultural and rural residential homesites are valued the same. The agricultural class in Deuel County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	51.39	56.88	54.83	21.83	103.74
1	4	51.39	56.88	54.83	21.83	103.74
<u> Dry </u>						
County	30	74.16	80.21	78.65	17.26	101.98
1	30	74.16	80.21	78.65	17.26	101.98
<u> Grass </u>						
County	5	60.55	69.97	76.61	19.45	91.33
1	5	60.55	69.97	76.61	19.45	91.33
<u> ALL </u>	43	71.70	74.47	68.21	19.62	109.18

Level of Value

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

2026 Opinions of the Property Tax Administrator for Deuel 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	37	Median	93.76
Total Sales Price	\$4,749,600	Mean	98.23
Total Adj. Sales Price	\$4,749,600	Wgt. Mean	93.21
Total Assessed Value	\$4,427,321	Average Assessed Value of the Base	\$77,846
Avg. Adj. Sales Price	\$128,368	Avg. Assessed Value	\$119,657

Confidence Interval - Current

95% Median C.I	89.92 to 102.77
95% Wgt. Mean C.I	86.34 to 100.09
95% Mean C.I	90.66 to 105.80
% of Value of the Class of all Real Property Value in the County	16.65
% of Records Sold in the Study Period	3.90
% of Value Sold in the Study Period	6.00

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	35	93	92.86
2024	37	96	95.59
2023	51	93	92.78
2022	76	96	96.07

2026 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	10	Median	96.41
Total Sales Price	\$1,156,505	Mean	99.97
Total Adj. Sales Price	\$1,156,505	Wgt. Mean	97.16
Total Assessed Value	\$1,123,649	Average Assessed Value of the Base	\$258,098
Avg. Adj. Sales Price	\$115,651	Avg. Assessed Value	\$112,365

Confidence Interval - Current

95% Median C.I	78.04 to 129.89
95% Wgt. Mean C.I	80.26 to 114.06
95% Mean C.I	82.71 to 117.23
% of Value of the Class of all Real Property Value in the County	10.95
% of Records Sold in the Study Period	5.32
% of Value Sold in the Study Period	2.32

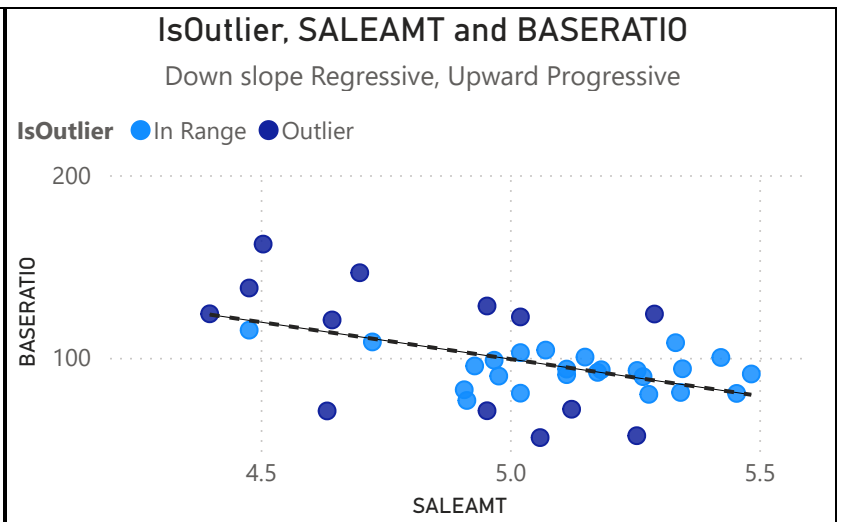
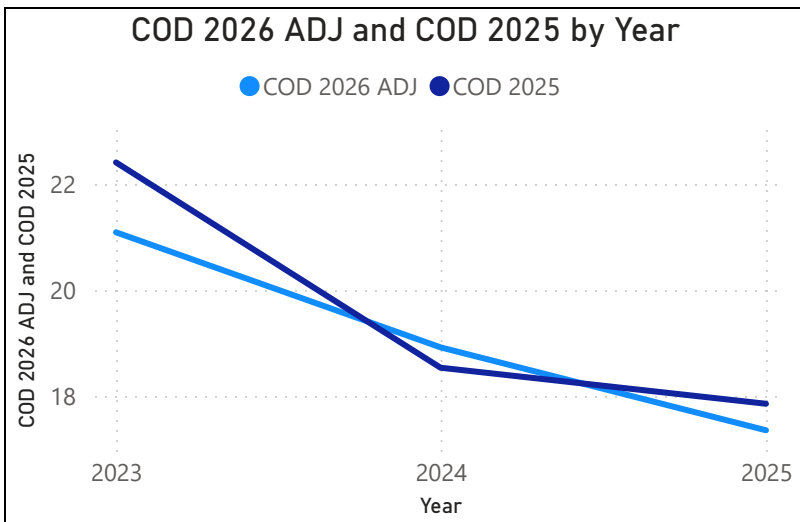
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	7	100	92.86
2024	12	100	98.99
2023	14	100	95.71
2022	11	100	98.80

Deuel Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	18	93.85	78.72	19.21%	93.61	78.07	19.91%	92.58	76.97	20.28%
20	11	93.38	90.26	3.46%	105.47	102.00	3.40%	94.35	91.49	3.12%
80	8	95.59	95.59	0.00%	98.65	98.46	0.20%	93.25	93.07	0.19%
Total	37	93.76	88.16	6.36%	98.23	89.59	9.64%	93.21	85.76	8.69%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	18	17.56	17.77	-1.19%	101.11	101.42	-0.31%	56.24	48.87	15.08%	128.29	114.22	12.32%
20	11	19.09	18.63	2.48%	111.80	111.48	0.28%	79.92	77.86	2.64%	162.17	157.02	3.28%
80	8	19.93	20.13	-1.00%	105.79	105.79	0.00%	57.28	57.28	0.00%	146.49	146.49	0.00%
Total	37	18.61	19.53	-4.70%	105.38	104.47	0.87%	56.24	48.87	15.08%	162.17	157.02	3.28%



25 Deuel
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 37
Total Sales Price : 4,749,600
Total Adj. Sales Price : 4,749,600
Total Assessed Value : 4,427,321
Avg. Adj. Sales Price : 128,368
Avg. Assessed Value : 119,657

MEDIAN : 94
WGT. MEAN : 93
MEAN : 98
COD : 18.61
PRD : 105.39

COV : 23.92
STD : 23.50
Avg. Abs. Dev : 17.45
MAX Sales Ratio : 162.17
MIN Sales Ratio : 56.24

95% Median C.I. : 89.92 to 102.77
95% Wgt. Mean C.I. : 86.34 to 100.09
95% Mean C.I. : 90.66 to 105.80

Printed:3/16/2026 3:49:10PM

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-23 To 31-DEC-23	2	120.98	120.98	114.36	21.09	105.79	95.46	146.49	N/A	67,500	77,195
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	5	92.99	105.27	97.13	29.84	108.38	56.24	162.17	N/A	165,400	160,661
01-JUL-24 To 30-SEP-24	4	91.65	88.91	79.90	16.70	111.28	57.28	115.07	N/A	114,300	91,323
01-OCT-24 To 31-DEC-24	6	96.14	91.76	94.45	11.08	97.15	70.84	104.14	70.84 to 104.14	110,408	104,280
01-JAN-25 To 31-MAR-25	8	86.02	92.84	88.26	13.85	105.19	79.92	120.65	79.92 to 120.65	165,375	145,956
01-APR-25 To 30-JUN-25	7	122.30	110.54	104.55	15.11	105.73	76.57	138.13	76.57 to 138.13	84,571	88,418
01-JUL-25 To 30-SEP-25	5	93.93	88.69	91.92	13.64	96.49	70.95	108.19	N/A	150,590	138,417
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	11	93.38	102.18	93.22	24.88	109.61	56.24	162.17	57.28 to 146.49	129,018	120,271
01-OCT-24 To 30-SEP-25	26	93.85	96.56	93.21	15.96	103.59	70.84	138.13	80.95 to 104.14	128,092	119,398
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	15	92.99	95.51	92.17	18.92	103.62	56.24	162.17	80.56 to 104.14	129,777	119,618
<u>ALL</u>	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	18	93.85	93.61	92.58	17.56	101.11	56.24	128.29	76.57 to 108.19	113,886	105,441
20	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
80	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
<u>ALL</u>	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657
06											
07											
<u>ALL</u>	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657

25 Deuel
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 37
 Total Sales Price : 4,749,600
 Total Adj. Sales Price : 4,749,600
 Total Assessed Value : 4,427,321
 Avg. Adj. Sales Price : 128,368
 Avg. Assessed Value : 119,657

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 98
 COD : 18.61
 PRD : 105.39

COV : 23.92
 STD : 23.50
 Avg. Abs. Dev : 17.45
 MAX Sales Ratio : 162.17
 MIN Sales Ratio : 56.24

95% Median C.I. : 89.92 to 102.77
 95% Wgt. Mean C.I. : 86.34 to 100.09
 95% Mean C.I. : 90.66 to 105.80

Printed:3/16/2026 3:49:10PM

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	124.01	124.01	124.01	00.00	100.00	124.01	124.01	N/A	25,000	31,003
Ranges Excl. Low \$											
Greater Than 4,999	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657
Greater Than 14,999	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657
Greater Than 29,999	36	93.57	97.51	93.05	18.26	104.79	56.24	162.17	89.61 to 102.77	131,239	122,120
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	124.01	124.01	124.01	00.00	100.00	124.01	124.01	N/A	25,000	31,003
30,000 TO 59,999	7	120.65	123.14	121.35	18.03	101.48	70.84	162.17	70.84 to 162.17	40,286	48,887
60,000 TO 99,999	7	89.92	91.74	92.07	14.68	99.64	70.95	128.29	70.95 to 128.29	88,000	81,019
100,000 TO 149,999	10	92.86	91.45	91.17	14.23	100.31	56.24	122.30	71.77 to 104.14	123,245	112,358
150,000 TO 249,999	9	92.99	91.13	91.49	13.33	99.61	57.28	123.89	79.92 to 108.19	193,239	176,795
250,000 TO 499,999	3	91.07	90.54	90.32	07.20	100.24	80.43	100.11	N/A	285,000	257,417
500,000 TO 999,999											
1,000,000 +											
ALL	37	93.76	98.23	93.21	18.61	105.39	56.24	162.17	89.92 to 102.77	128,368	119,657

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	24.55	95% Median C.I. :	80.56 to 138.13
Total Sales Price :	1,128,450	Wgt. Mean :	94	STD :	25.89	95% Wgt. Mean C.I. :	85.24 to 103.45
Total Adj. Sales Price :	1,093,450	Mean :	105	Avg. Abs. Dev :	17.83	95% Mean C.I. :	88.08 to 122.86
Total Assessed Value :	1,031,620						
Avg. Adj. Sales Price :	99,405	COD :	19.09	MAX Sales Ratio :	162.17		
Avg. Assessed Value :	93,784	PRD :	111.79	MIN Sales Ratio :	79.92		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	95.46	95.46	95.46		100.00	95.46	95.46	N/A	85,000	81,145
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	127.58	127.58	103.44	27.11	123.34	92.99	162.17	N/A	106,000	109,643
07/01/2024 To 09/30/2024	3	93.38	99.46	94.54	08.97	105.20	89.92	115.07	N/A	92,500	87,450
10/01/2024 To 12/31/2024	2	86.26	86.26	87.26	06.61	98.85	80.56	91.95	N/A	127,475	111,233
01/01/2025 To 03/31/2025	2	100.29	100.29	87.58	20.31	114.51	79.92	120.65	N/A	117,000	102,468
04/01/2025 To 06/30/2025	1	138.13	138.13	138.13		100.00	138.13	138.13	N/A	30,000	41,440
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	6	94.42	108.17	97.96	17.02	110.42	89.92	162.17	89.92 to 162.17	95,750	93,797
10/01/2024 To 09/30/2025	5	91.95	102.24	90.34	21.38	113.17	79.92	138.13	N/A	103,790	93,768
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	7	92.99	103.72	94.58	16.63	109.66	80.56	162.17	80.56 to 162.17	106,350	100,586
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	24.55	95% Median C.I. :	80.56 to 138.13
Total Sales Price :	1,128,450	Wgt. Mean :	94	STD :	25.89	95% Wgt. Mean C.I. :	85.24 to 103.45
Total Adj. Sales Price :	1,093,450	Mean :	105	Avg. Abs. Dev :	17.83	95% Mean C.I. :	88.08 to 122.86
Total Assessed Value :	1,031,620						
Avg. Adj. Sales Price :	99,405	COD :	19.09	MAX Sales Ratio :	162.17		
Avg. Assessed Value :	93,784	PRD :	111.79	MIN Sales Ratio :	79.92		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	93	COV :	24.55	95% Median C.I. :	80.56 to 138.13
Total Sales Price :	1,128,450	Wgt. Mean :	94	STD :	25.89	95% Wgt. Mean C.I. :	85.24 to 103.45
Total Adj. Sales Price :	1,093,450	Mean :	105	Avg. Abs. Dev :	17.83	95% Mean C.I. :	88.08 to 122.86
Total Assessed Value :	1,031,620						
Avg. Adj. Sales Price :	99,405	COD :	19.09	MAX Sales Ratio :	162.17		
Avg. Assessed Value :	93,784	PRD :	111.79	MIN Sales Ratio :	79.92		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___Ranges Excl. Low \$___											
Greater Than 4,999	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
Greater Than 15,000	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
Greater Than 30,000	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	129.39	134.01	133.04	12.48	100.73	115.07	162.17	N/A	34,000	45,235
60,000 TO 99,999	2	92.69	92.69	92.54	02.99	100.16	89.92	95.46	N/A	90,000	83,285
100,000 TO 149,999	2	86.26	86.26	87.26	06.61	98.85	80.56	91.95	N/A	127,475	111,233
150,000 TO 249,999	3	92.99	88.76	88.35	04.83	100.46	79.92	93.38	N/A	174,167	153,882
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	11	93.38	105.47	94.35	19.09	111.79	79.92	162.17	80.56 to 138.13	99,405	93,784

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	27.40	95% Median C.I. :	57.28 to 146.49
Total Sales Price :	1,606,200	Wgt. Mean :	93	STD :	27.03	95% Wgt. Mean C.I. :	77.26 to 109.23
Total Adj. Sales Price :	1,606,200	Mean :	99	Avg. Abs. Dev :	19.05	95% Mean C.I. :	76.05 to 121.25
Total Assessed Value :	1,497,770						
Avg. Adj. Sales Price :	200,775	COD :	19.93	MAX Sales Ratio :	146.49		
Avg. Assessed Value :	187,221	PRD :	105.79	MIN Sales Ratio :	57.28		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	146.49	146.49	146.49		100.00	146.49	146.49	N/A	50,000	73,245
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	107.48	107.48	103.87	15.27	103.48	91.07	123.89	N/A	250,000	259,673
07/01/2024 To 09/30/2024	1	57.28	57.28	57.28		100.00	57.28	57.28	N/A	179,700	102,940
10/01/2024 To 12/31/2024	1	100.32	100.32	100.32		100.00	100.32	100.32	N/A	141,500	141,955
01/01/2025 To 03/31/2025	3	89.61	90.05	89.83	07.32	100.24	80.43	100.11	N/A	245,000	220,095
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	4	107.48	104.68	95.32	28.39	109.82	57.28	146.49	N/A	182,425	173,883
10/01/2024 To 09/30/2025	4	94.86	92.62	91.53	08.01	101.19	80.43	100.32	N/A	219,125	200,560
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	95.70	93.14	93.06	19.82	100.09	57.28	123.89	N/A	205,300	191,060
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
80	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	27.40	95% Median C.I. :	57.28 to 146.49
Total Sales Price :	1,606,200	Wgt. Mean :	93	STD :	27.03	95% Wgt. Mean C.I. :	77.26 to 109.23
Total Adj. Sales Price :	1,606,200	Mean :	99	Avg. Abs. Dev :	19.05	95% Mean C.I. :	76.05 to 121.25
Total Assessed Value :	1,497,770						
Avg. Adj. Sales Price :	200,775	COD :	19.93	MAX Sales Ratio :	146.49		
Avg. Assessed Value :	187,221	PRD :	105.79	MIN Sales Ratio :	57.28		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	96	COV :	27.40	95% Median C.I. :	57.28 to 146.49
Total Sales Price :	1,606,200	Wgt. Mean :	93	STD :	27.03	95% Wgt. Mean C.I. :	77.26 to 109.23
Total Adj. Sales Price :	1,606,200	Mean :	99	Avg. Abs. Dev :	19.05	95% Mean C.I. :	76.05 to 121.25
Total Assessed Value :	1,497,770						
Avg. Adj. Sales Price :	200,775	COD :	19.93	MAX Sales Ratio :	146.49		
Avg. Assessed Value :	187,221	PRD :	105.79	MIN Sales Ratio :	57.28		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
Greater Than 15,000	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
Greater Than 30,000	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	146.49	146.49	146.49		100.00	146.49	146.49	N/A	50,000	73,245
60,000 TO 99,999											
100,000 TO 149,999	1	100.32	100.32	100.32		100.00	100.32	100.32	N/A	141,500	141,955
150,000 TO 249,999	3	89.61	90.26	91.18	24.77	98.99	57.28	123.89	N/A	186,567	170,107
250,000 TO 499,999	3	91.07	90.54	90.32	07.20	100.24	80.43	100.11	N/A	285,000	257,417
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	8	95.59	98.65	93.25	19.93	105.79	57.28	146.49	57.28 to 146.49	200,775	187,221

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

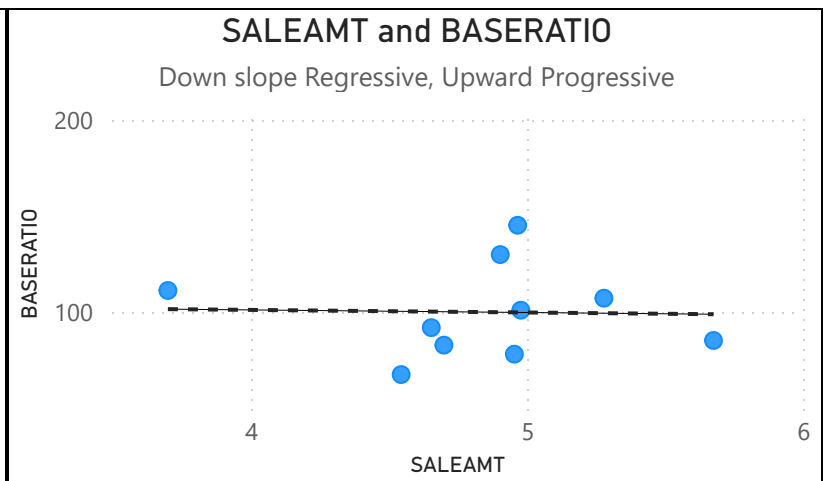
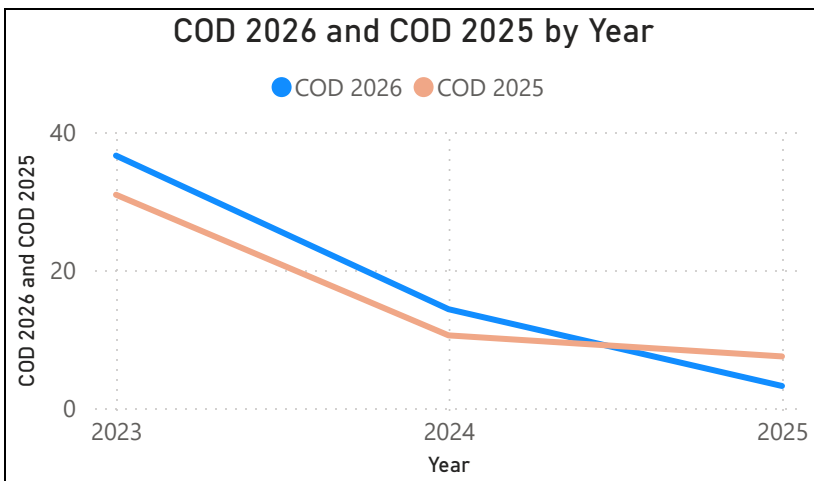
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	80	Total	Increase	0%

What IF

Deuel Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	6	99.54	84.95	17.16%	105.82	91.74	15.34%	108.65	93.91	15.69%
20	4	93.06	92.50	0.60%	91.18	90.96	0.25%	86.83	83.89	3.51%
Total	10	96.40	84.95	13.47%	99.97	91.43	9.34%	97.16	88.64	9.62%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	6	21.70	18.74	15.82%	97.40	97.69	15.34%	78.04	69.99	11.50%	145.18	122.37	18.64%
20	4	16.00	20.72	-22.78%	105.01	108.42	0.25%	67.41	64.59	4.38%	111.20	114.24	-2.66%
Total	10	19.62	20.27	-3.18%	102.89	103.15	9.34%	67.41	64.59	4.38%	145.18	122.37	18.64%



25 Deuel
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 10
Total Sales Price : 1,156,505
Total Adj. Sales Price : 1,156,505
Total Assessed Value : 1,123,649
Avg. Adj. Sales Price : 115,651
Avg. Assessed Value : 112,365

MEDIAN : 96
WGT. MEAN : 97
MEAN : 100
COD : 19.62
PRD : 102.89

COV : 24.14
STD : 24.13
Avg. Abs. Dev : 18.92
MAX Sales Ratio : 145.18
MIN Sales Ratio : 67.41

95% Median C.I. : 78.04 to 129.89
95% Wgt. Mean C.I. : 80.26 to 114.06
95% Mean C.I. : 82.71 to 117.23

Printed:3/16/2026 3:49:12PM

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-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	106.30	106.30	123.83	36.59	85.84	67.41	145.18	N/A	63,753	78,945
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	129.89	129.89	129.89	00.00	100.00	129.89	129.89	N/A	80,000	103,915
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	4	83.97	84.46	84.48	04.85	99.98	78.04	91.87	N/A	164,750	139,177
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	3	107.21	106.45	105.22	03.19	101.17	100.94	111.20	N/A	96,667	101,713
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24	3	129.89	114.16	126.17	19.96	90.48	67.41	145.18	N/A	69,168	87,268
01-OCT-24 To 30-SEP-25	7	91.87	93.88	90.82	11.41	103.37	78.04	111.20	78.04 to 111.20	135,571	123,121
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	2	106.30	106.30	123.83	36.59	85.84	67.41	145.18	N/A	63,753	78,945
01-JAN-24 To 31-DEC-24	5	85.18	93.55	89.39	14.31	104.65	78.04	129.89	N/A	147,800	132,124
<u>ALL</u>	10	96.41	99.97	97.16	19.62	102.89	67.41	145.18	78.04 to 129.89	115,651	112,365

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	6	99.54	105.82	108.65	21.70	97.40	78.04	145.18	78.04 to 145.18	91,251	99,142
20	4	93.06	91.18	86.83	16.00	105.01	67.41	111.20	N/A	152,250	132,200
<u>ALL</u>	10	96.41	99.97	97.16	19.62	102.89	67.41	145.18	78.04 to 129.89	115,651	112,365

**25 Deuel
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 10
 Total Sales Price : 1,156,505
 Total Adj. Sales Price : 1,156,505
 Total Assessed Value : 1,123,649
 Avg. Adj. Sales Price : 115,651
 Avg. Assessed Value : 112,365

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 19.62
 PRD : 102.89

COV : 24.14
 STD : 24.13
 Avg. Abs. Dev : 18.92
 MAX Sales Ratio : 145.18
 MIN Sales Ratio : 67.41

95% Median C.I. : 78.04 to 129.89
 95% Wgt. Mean C.I. : 80.26 to 114.06
 95% Mean C.I. : 82.71 to 117.23

Printed:3/16/2026 3:49:12PM

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	10	96.41	99.97	97.16	19.62	102.89	67.41	145.18	78.04 to 129.89	115,651	112,365
04											
<u>ALL</u>	<u>10</u>	<u>96.41</u>	<u>99.97</u>	<u>97.16</u>	<u>19.62</u>	<u>102.89</u>	<u>67.41</u>	<u>145.18</u>	<u>78.04 to 129.89</u>	<u>115,651</u>	<u>112,365</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	111.20	111.20	111.20	00.00	100.00	111.20	111.20	N/A	5,000	5,560
Less Than 30,000	1	111.20	111.20	111.20	00.00	100.00	111.20	111.20	N/A	5,000	5,560
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	10	96.41	99.97	97.16	19.62	102.89	67.41	145.18	78.04 to 129.89	115,651	112,365
Greater Than 14,999	9	91.87	98.72	97.10	20.54	101.67	67.41	145.18	78.04 to 129.89	127,945	124,232
Greater Than 29,999	9	91.87	98.72	97.10	20.54	101.67	67.41	145.18	78.04 to 129.89	127,945	124,232
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	111.20	111.20	111.20	00.00	100.00	111.20	111.20	N/A	5,000	5,560
15,000 TO 29,999											
30,000 TO 59,999	3	82.75	80.68	81.78	09.85	98.65	67.41	91.87	N/A	43,333	35,436
60,000 TO 99,999	4	115.42	113.51	113.10	20.81	100.36	78.04	145.18	N/A	89,376	101,084
100,000 TO 149,999											
150,000 TO 249,999	1	107.21	107.21	107.21	00.00	100.00	107.21	107.21	N/A	190,000	203,690
250,000 TO 499,999	1	85.18	85.18	85.18	00.00	100.00	85.18	85.18	N/A	474,000	403,756
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>10</u>	<u>96.41</u>	<u>99.97</u>	<u>97.16</u>	<u>19.62</u>	<u>102.89</u>	<u>67.41</u>	<u>145.18</u>	<u>78.04 to 129.89</u>	<u>115,651</u>	<u>112,365</u>

25 Deuel
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 10
 Total Sales Price : 1,156,505
 Total Adj. Sales Price : 1,156,505
 Total Assessed Value : 1,123,649
 Avg. Adj. Sales Price : 115,651
 Avg. Assessed Value : 112,365

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 100
 COD : 19.62
 PRD : 102.89

COV : 24.14
 STD : 24.13
 Avg. Abs. Dev : 18.92
 MAX Sales Ratio : 145.18
 MIN Sales Ratio : 67.41

95% Median C.I. : 78.04 to 129.89
 95% Wgt. Mean C.I. : 80.26 to 114.06
 95% Mean C.I. : 82.71 to 117.23

Printed:3/16/2026 3:49:12PM

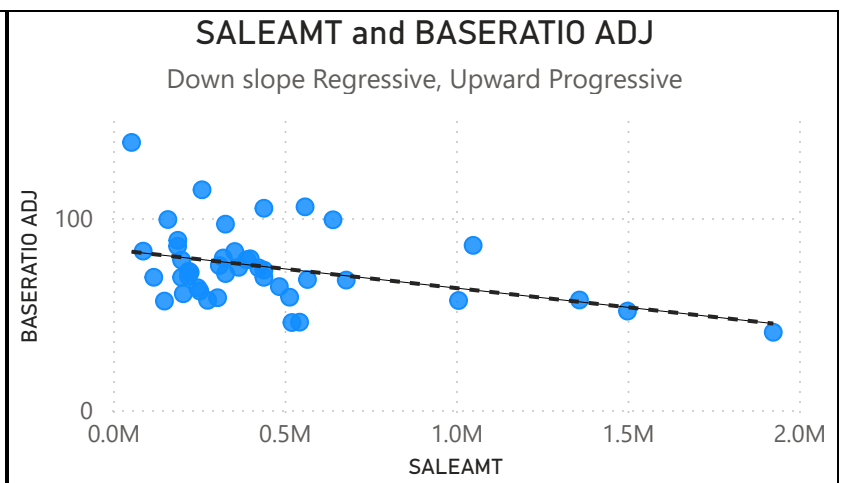
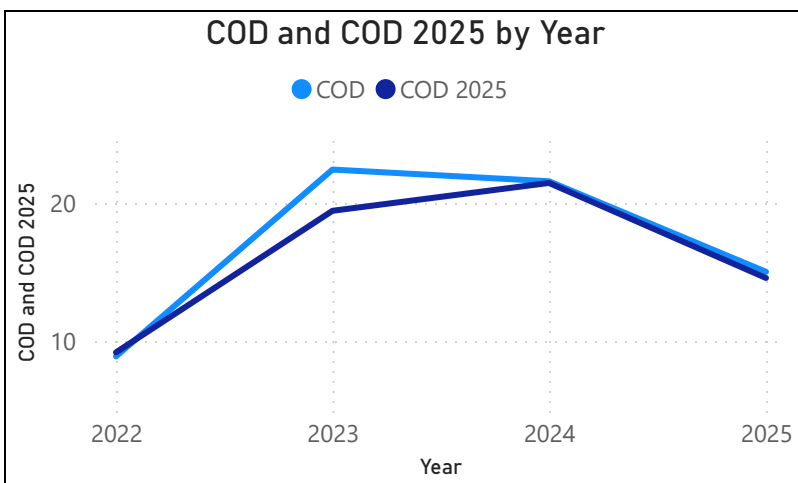
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	85.18	85.18	85.18	00.00	100.00	85.18	85.18	N/A	474,000	403,756
344	2	137.54	137.54	138.09	05.56	99.60	129.89	145.18	N/A	86,253	119,105
352	1	107.21	107.21	107.21	00.00	100.00	107.21	107.21	N/A	190,000	203,690
353	2	87.31	87.31	87.07	05.22	100.28	82.75	91.87	N/A	47,500	41,358
406	2	89.31	89.31	72.89	24.52	122.53	67.41	111.20	N/A	20,000	14,577
466	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	95,000	95,889
851	1	78.04	78.04	78.04	00.00	100.00	78.04	78.04	N/A	90,000	70,235
<u> </u> ALL <u> </u>	10	96.41	99.97	97.16	19.62	102.89	67.41	145.18	78.04 to 129.89	115,651	112,365

Deuel Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	43	71.70	59.46	20.59%	74.47	63.31	17.62%	68.21	59.14	15.35%
Total	43	71.70	59.46	20.59%	74.47	63.31	17.62%	68.21	59.14	15.35%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	43	19.62	18.85	4.09%	109.17	107.06	1.97%
Total	43	19.62	18.85	4.09%	109.17	107.06	1.97%



25 Deuel
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 43
Total Sales Price : 19,240,726
Total Adj. Sales Price : 19,240,726
Total Assessed Value : 13,124,830
Avg. Adj. Sales Price : 447,459
Avg. Assessed Value : 305,229

MEDIAN : 72
WGT. MEAN : 68
MEAN : 74
COD : 19.62
PRD : 109.18

COV : 26.17
STD : 19.49
Avg. Abs. Dev : 14.07
MAX Sales Ratio : 139.36
MIN Sales Ratio : 40.48

95% Median C.I. : 67.66 to 78.24
95% Wgt. Mean C.I. : 60.31 to 76.12
95% Mean C.I. : 68.64 to 80.30

Printed:3/16/2026 3:49:13PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	4	83.93	88.10	90.55	08.89	97.29	78.75	105.81	N/A	375,850	340,319
01-JAN-23 To 31-MAR-23	3	74.30	73.56	71.61	08.57	102.72	63.64	82.74	N/A	233,896	167,487
01-APR-23 To 30-JUN-23	4	51.39	61.89	54.47	31.58	113.62	45.57	99.20	N/A	503,298	274,168
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	5	61.99	71.36	78.09	19.18	91.38	57.12	99.07	N/A	315,074	246,032
01-JAN-24 To 31-MAR-24	3	69.63	66.98	62.19	08.00	107.70	57.30	74.01	N/A	668,333	415,642
01-APR-24 To 30-JUN-24	1	139.36	139.36	139.36	00.00	100.00	139.36	139.36	N/A	54,124	75,425
01-JUL-24 To 30-SEP-24	2	73.43	73.43	69.91	20.36	105.04	58.48	88.37	N/A	247,000	172,690
01-OCT-24 To 31-DEC-24	7	72.85	77.46	75.87	17.25	102.10	58.75	114.70	58.75 to 114.70	545,658	414,008
01-JAN-25 To 31-MAR-25	7	71.70	68.91	55.47	15.54	124.23	40.48	96.80	40.48 to 96.80	468,228	259,727
01-APR-25 To 30-JUN-25	3	71.06	81.36	80.95	17.41	100.51	67.96	105.07	N/A	445,083	360,307
01-JUL-25 To 30-SEP-25	4	69.10	67.22	59.70	10.01	112.60	51.51	79.17	N/A	615,375	367,368
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	11	78.75	74.60	70.18	19.54	106.30	45.57	105.81	45.75 to 99.20	383,480	269,128
01-OCT-23 To 30-SEP-24	11	69.63	76.72	70.19	23.96	109.30	57.12	139.36	57.30 to 99.07	375,317	263,445
01-OCT-24 To 30-SEP-25	21	71.06	73.22	66.70	15.89	109.78	40.48	114.70	67.66 to 78.24	518,760	346,025
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	12	62.82	68.75	65.95	22.43	104.25	45.57	99.20	57.02 to 82.74	357,521	235,774
01-JAN-24 To 31-DEC-24	13	72.85	79.18	71.65	21.58	110.51	57.30	139.36	58.75 to 88.37	490,210	351,214
<u>ALL</u>	43	71.70	74.47	68.21	19.62	109.18	40.48	139.36	67.66 to 78.24	447,459	305,229

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	71.70	74.47	68.21	19.62	109.18	40.48	139.36	67.66 to 78.24	447,459	305,229
<u>ALL</u>	43	71.70	74.47	68.21	19.62	109.18	40.48	139.36	67.66 to 78.24	447,459	305,229

25 Deuel
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)
Qualified
Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 43
Total Sales Price : 19,240,726
Total Adj. Sales Price : 19,240,726
Total Assessed Value : 13,124,830
Avg. Adj. Sales Price : 447,459
Avg. Assessed Value : 305,229

MEDIAN : 72
WGT. MEAN : 68
MEAN : 74
COD : 19.62
PRD : 109.18

COV : 26.17
STD : 19.49
Avg. Abs. Dev : 14.07
MAX Sales Ratio : 139.36
MIN Sales Ratio : 40.48

95% Median C.I. : 67.66 to 78.24
95% Wgt. Mean C.I. : 60.31 to 76.12
95% Mean C.I. : 68.64 to 80.30

Printed:3/16/2026 3:49:13PM

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
Irrigated											
County	4	51.39	56.88	54.83	21.83	103.74	45.57	79.17	N/A	543,673	298,118
1	4	51.39	56.88	54.83	21.83	103.74	45.57	79.17	N/A	543,673	298,118
Dry											
County	27	74.01	79.81	77.76	17.46	102.64	57.12	139.36	69.11 to 82.74	337,179	262,200
1	27	74.01	79.81	77.76	17.46	102.64	57.12	139.36	69.11 to 82.74	337,179	262,200
Grass											
County	4	59.52	66.03	65.32	14.16	101.09	56.73	88.37	N/A	212,237	138,640
1	4	59.52	66.03	65.32	14.16	101.09	56.73	88.37	N/A	212,237	138,640
ALL	43	71.70	74.47	68.21	19.62	109.18	40.48	139.36	67.66 to 78.24	447,459	305,229

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	4	51.39	56.88	54.83	21.83	103.74	45.57	79.17	N/A	543,673	298,118
1	4	51.39	56.88	54.83	21.83	103.74	45.57	79.17	N/A	543,673	298,118
Dry											
County	30	74.16	80.21	78.65	17.26	101.98	57.12	139.36	69.63 to 82.54	339,403	266,941
1	30	74.16	80.21	78.65	17.26	101.98	57.12	139.36	69.63 to 82.54	339,403	266,941
Grass											
County	5	60.55	69.97	76.61	19.45	91.33	56.73	88.37	N/A	379,790	290,966
1	5	60.55	69.97	76.61	19.45	91.33	56.73	88.37	N/A	379,790	290,966
ALL	43	71.70	74.47	68.21	19.62	109.18	40.48	139.36	67.66 to 78.24	447,459	305,229

Deuel County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	3,098	3,100	3,000	2,934	2,800	2,783	2,743	2,800	3,037
Cheyenne	1	2,418	2,402	2,291	2,362	2,405	2,310	2,076	1,842	2,364
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	2,837
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Keith	2	3,660	3,660	3,575	3,445	3,445	3,445	3,445	3,445	3,583
Keith	3	5,740	5,740	5,740	5,480	5,480	5,480	5,480	5,480	5,650
Perkins	1	5,691	5,718	4,903	5,553	5,488	5,063	5,373	5,362	5,578

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	1,025	975	975	925	n/a	950	900	1,003
Cheyenne	1	n/a	747	630	731	728	696	606	577	722
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	720
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Keith	2	n/a	1,130	n/a	1,070	1,030	n/a	1,030	1,030	1,107
Keith	3	n/a	1,790	1,680	1,680	1,680	1,680	1,650	1,650	1,749
Perkins	1	n/a	1,550	1,550	1,465	1,465	n/a	1,385	1,385	1,506

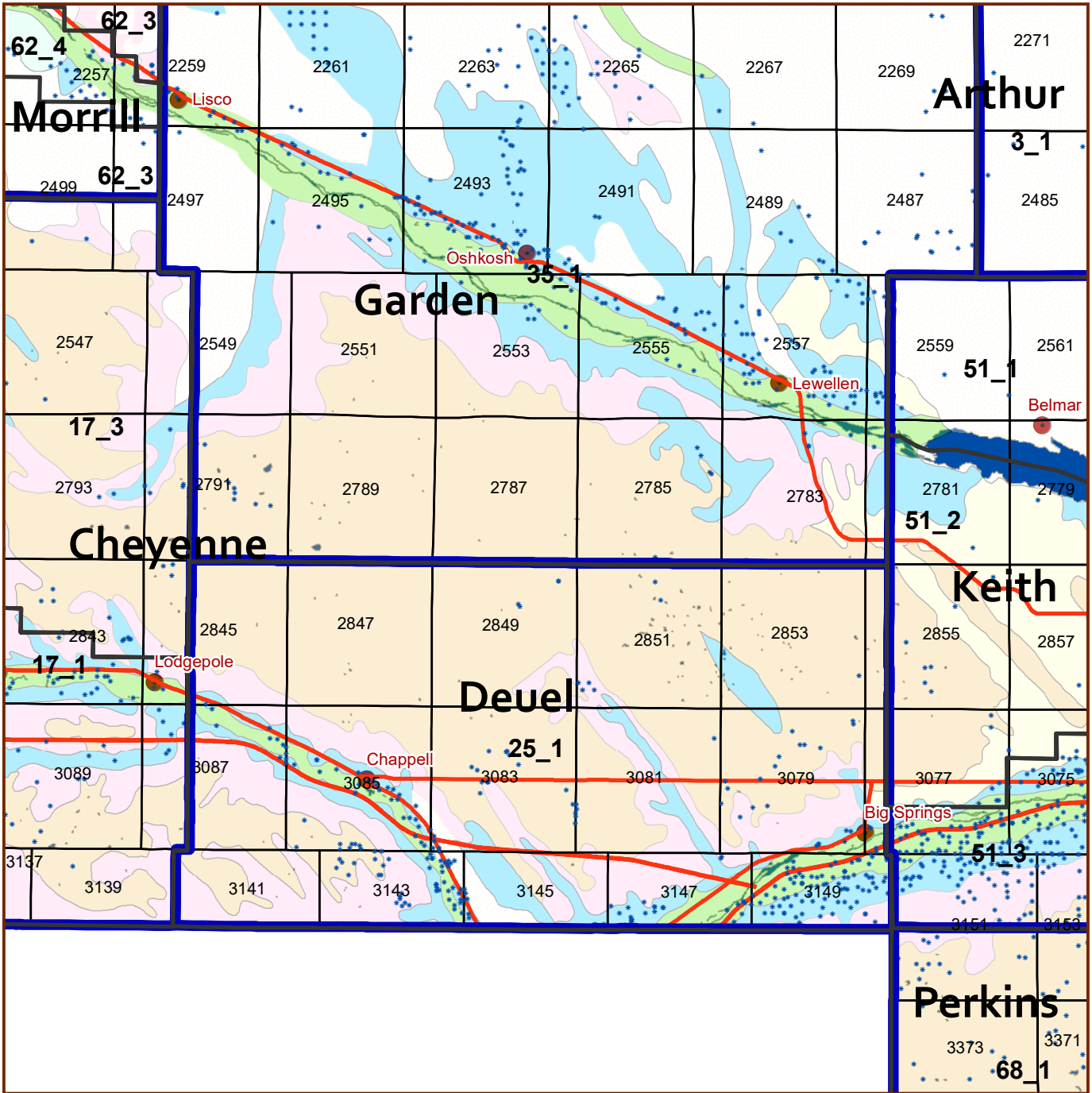
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	555	n/a	555	555	n/a	555	555	555	555
Cheyenne	1	671	660	n/a	591	n/a	575	559	559	564
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	507
Garden	1	495	n/a	498	495	485	485	485	485	486
Keith	2	865	n/a	n/a	865	n/a	820	820	820	820
Keith	3	665	n/a	640	640	n/a	640	620	620	633
Perkins	1	765	n/a	n/a	765	n/a	765	765	765	765

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	588	n/a	n/a
Cheyenne	1	444	n/a	100
Cheyenne	3	561	n/a	100
Garden	1	854	n/a	50
Keith	2	790	n/a	314
Keith	3	1,196	n/a	335
Perkins	1	765	n/a	80

Source: 2026 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.

DEUEL COUNTY



Legend

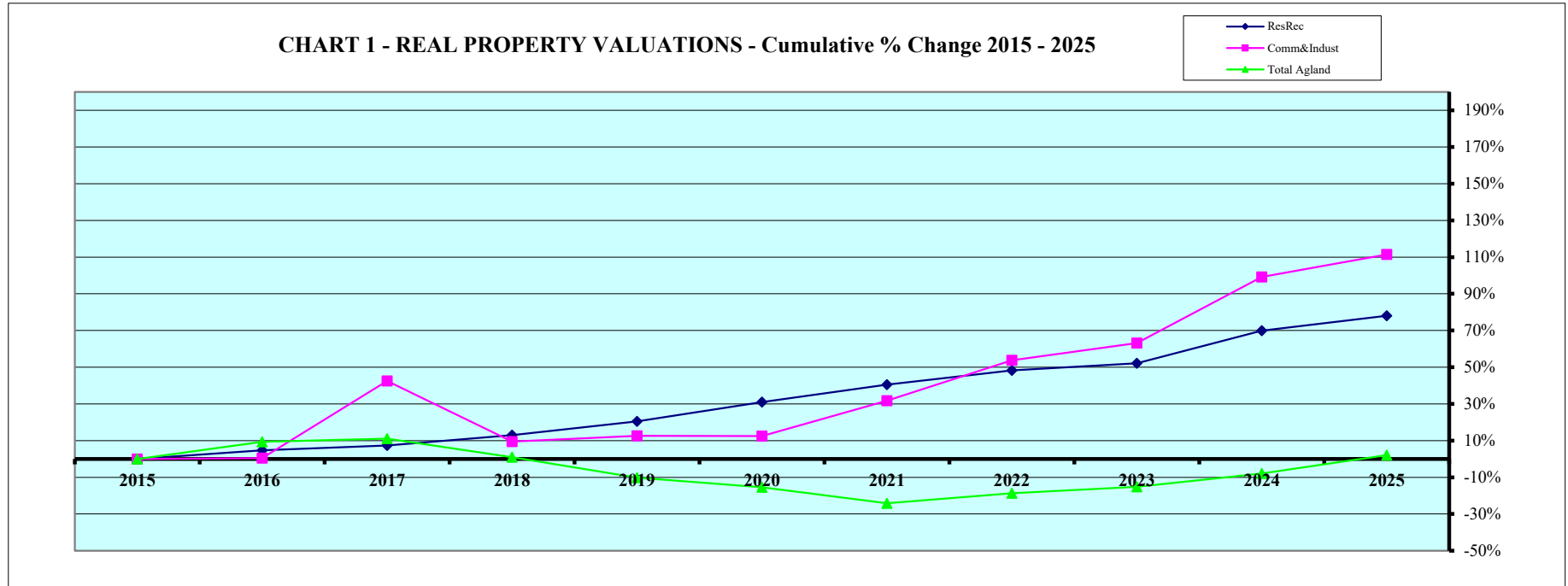
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2015 - 2025



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
2015	39,902,927	-	-	-	22,972,950	-	-	-	238,136,050	-	-	-
2016	41,796,102	1,893,175	4.74%	4.74%	23,077,890	104,940	0.46%	0.46%	260,354,300	22,218,250	9.33%	9.33%
2017	42,831,676	1,035,574	2.48%	7.34%	32,736,286	9,658,396	41.85%	42.50%	264,512,100	4,157,800	1.60%	11.08%
2018	45,069,611	2,237,935	5.22%	12.95%	25,139,200	-7,597,086	-23.21%	9.43%	240,552,735	-23,959,365	-9.06%	1.01%
2019	48,056,335	2,986,724	6.63%	20.43%	25,864,675	725,475	2.89%	12.59%	214,036,647	-26,516,088	-11.02%	-10.12%
2020	52,289,633	4,233,298	8.81%	31.04%	25,842,104	-22,571	-0.09%	12.49%	201,360,750	-12,675,897	-5.92%	-15.44%
2021	56,056,430	3,766,797	7.20%	40.48%	30,274,694	4,432,590	17.15%	31.78%	180,660,910	-20,699,840	-10.28%	-24.14%
2022	59,158,595	3,102,165	5.53%	48.26%	35,323,774	5,049,080	16.68%	53.76%	193,694,560	13,033,650	7.21%	-18.66%
2023	60,694,451	1,535,856	2.60%	52.11%	37,468,994	2,145,220	6.07%	63.10%	202,141,110	8,446,550	4.36%	-15.12%
2024	67,783,139	7,088,688	11.68%	69.87%	45,750,132	8,281,138	22.10%	99.15%	219,360,055	17,218,945	8.52%	-7.88%
2025	71,041,345	3,258,206	4.81%	78.04%	48,568,660	2,818,528	6.16%	111.42%	242,971,520	23,611,465	10.76%	2.03%

Rate Annual %chg: Residential & Recreational **5.94%**

Commercial & Industrial **7.77%**

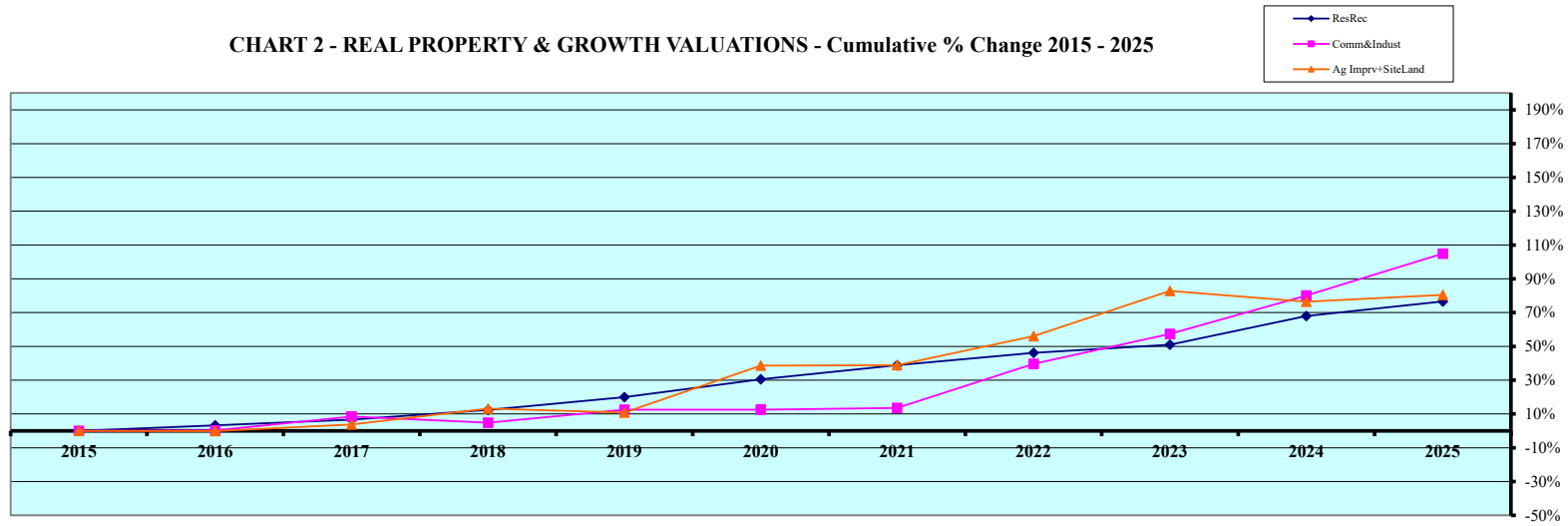
Agricultural Land **0.20%**

Cnty# **25**
County **DEUEL**

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 2015 - 2025



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
2015	39,902,927	115,448	0.29%	39,787,479	--	--	22,972,950	0	0.00%	22,972,950	--	--
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	3.33%	23,077,890	51,570	0.22%	23,026,320	0.23%	0.23%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	6.68%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	8.55%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	12.40%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	4.87%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	20.01%	25,864,675	6,237	0.02%	25,858,438	2.86%	12.56%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	30.54%	25,842,104	0	0.00%	25,842,104	-0.09%	12.49%
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	38.94%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	13.64%
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	46.24%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	39.69%
2023	60,694,451	455,221	0.75%	60,239,230	1.83%	50.96%	37,468,994	1,317,543	3.52%	36,151,451	2.34%	57.37%
2024	67,783,139	742,819	1.10%	67,040,320	10.46%	68.01%	45,750,132	4,379,984	9.57%	41,370,148	10.41%	80.08%
2025	71,041,345	567,134	0.80%	70,474,211	3.97%	76.61%	48,568,660	1,492,207	3.07%	47,076,453	2.90%	104.92%
Rate Ann%chg	5.94%	Resid & Recreat w/o growth				5.09%	C & I w/o growth				0.73%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	--	--
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	-0.14%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	3.76%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	13.24%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	10.87%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	38.59%
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	38.86%
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	56.13%
2023	22,109,669	14,497,901	36,607,570	3,205	0.01%	36,604,365	13.16%	82.84%
2024	21,586,305	14,198,005	35,784,310	449,375	1.26%	35,334,935	-3.48%	76.50%
2025	23,014,425	15,343,305	38,357,730	2,221,370	5.79%	36,136,360	0.98%	80.51%
Rate Ann%chg	6.86%	6.51%	6.72%	Ag Imprv+Site w/o growth		4.88%		

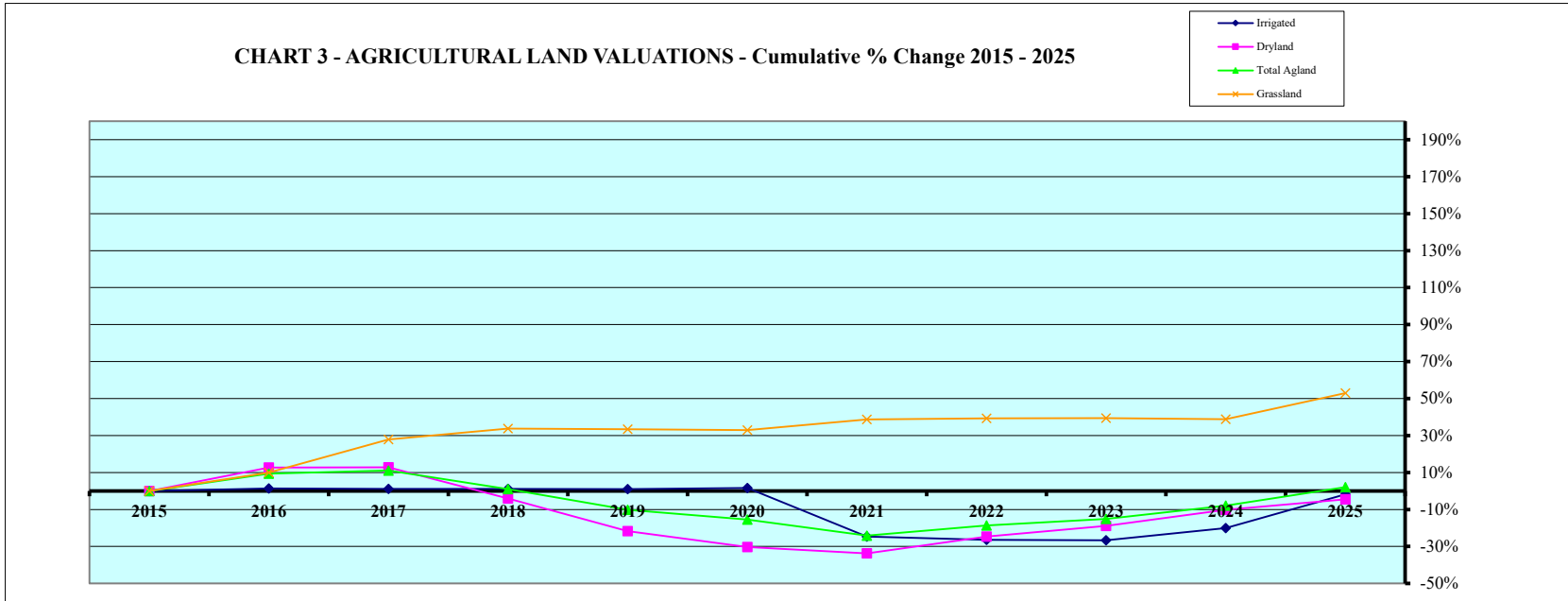
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 25
County DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	64,887,050	-	-	-	150,049,830	-	-	-	23,184,305	-	-	-
2016	65,761,470	874,420	1.35%	1.35%	169,109,735	19,059,905	12.70%	12.70%	25,483,095	2,298,790	9.92%	9.92%
2017	65,593,110	-168,360	-0.26%	1.09%	169,264,500	154,765	0.09%	12.81%	29,654,490	4,171,395	16.37%	27.91%
2018	65,593,125	15	0.00%	1.09%	143,943,855	-25,320,645	-14.96%	-4.07%	31,015,755	1,361,265	4.59%	33.78%
2019	65,565,775	-27,350	-0.04%	1.05%	117,534,255	-26,409,600	-18.35%	-21.67%	30,936,617	-79,138	-0.26%	33.44%
2020	65,944,530	378,755	0.58%	1.63%	104,596,000	-12,938,255	-11.01%	-30.29%	30,820,220	-116,397	-0.38%	32.94%
2021	48,901,290	-17,043,240	-25.84%	-24.64%	99,393,315	-5,202,685	-4.97%	-33.76%	32,149,730	1,329,510	4.31%	38.67%
2022	47,727,140	-1,174,150	-2.40%	-26.45%	113,138,365	13,745,050	13.83%	-24.60%	32,304,085	154,355	0.48%	39.34%
2023	47,584,710	-142,430	-0.30%	-26.67%	121,773,330	8,634,965	7.63%	-18.84%	32,312,250	8,165	0.03%	39.37%
2024	51,887,775	4,303,065	9.04%	-20.03%	134,768,395	12,995,065	10.67%	-10.18%	32,191,815	-120,435	-0.37%	38.85%
2025	63,685,225	11,797,450	22.74%	-1.85%	143,201,805	8,433,410	6.26%	-4.56%	35,454,925	3,263,110	10.14%	52.93%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2015	0	-	-	-	14,865	-	-	-	238,136,050	-	-	-
2016	0	0	-	-	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	9.33%
2017	0	0	-	-	0	0	-	-100.00%	264,512,100	4,157,800	1.60%	11.08%
2018	0	0	-	-	0	0	-	-100.00%	240,552,735	-23,959,365	-9.06%	1.01%
2019	0	0	-	-	0	0	-	-100.00%	214,036,647	-26,516,088	-11.02%	-10.12%
2020	0	0	-	-	0	0	-	-100.00%	201,360,750	-12,675,897	-5.92%	-15.44%
2021	0	0	-	-	216,575	216,575	142.40%	1356.95%	180,660,910	-20,699,840	-10.28%	-24.14%
2022	0	0	-	-	524,970	308,395	142.40%	3431.58%	193,694,560	13,033,650	7.21%	-18.66%
2023	0	0	-	-	470,820	-54,150	-10.31%	3067.31%	202,141,110	8,446,550	4.36%	-15.12%
2024	0	0	-	-	512,070	41,250	8.76%	3344.80%	219,360,055	17,218,945	8.52%	-7.88%
2025	0	0	-	-	629,565	117,495	22.95%	4135.22%	242,971,520	23,611,465	10.76%	2.03%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	64,966,830	21,965	2,958			150,116,835	173,076	867			23,158,680	75,275	308		
2016	65,353,815	22,260	2,936	-0.74%	-0.74%	169,410,130	173,556	976	12.54%	12.54%	25,190,435	74,524	338	9.87%	9.87%
2017	65,830,725	22,414	2,937	0.04%	-0.70%	169,106,785	173,121	977	0.07%	12.62%	29,693,180	74,678	398	17.63%	29.24%
2018	65,593,125	22,334	2,937	0.00%	-0.70%	143,943,480	173,322	830	-14.98%	-4.25%	31,015,160	74,589	416	4.58%	35.15%
2019	65,565,745	22,334	2,936	-0.04%	-0.74%	117,531,920	173,319	678	-18.35%	-21.82%	30,959,860	74,446	416	0.01%	35.17%
2020	66,031,150	22,334	2,957	0.71%	-0.04%	104,593,985	172,391	607	-10.53%	-30.05%	30,949,625	75,318	411	-1.19%	33.56%
2021	48,674,830	22,167	2,196	-25.73%	-25.76%	99,411,015	172,388	577	-4.95%	-33.51%	32,131,415	75,302	427	3.84%	38.69%
2022	48,275,845	21,986	2,196	-0.01%	-25.76%	113,230,370	172,271	657	13.98%	-24.22%	32,271,575	75,745	426	-0.15%	38.48%
2023	47,598,795	21,684	2,195	-0.03%	-25.78%	115,117,135	172,182	669	1.72%	-22.92%	32,314,775	75,835	426	0.01%	38.50%
2024	51,818,330	21,678	2,390	8.90%	-19.18%	134,677,990	172,175	782	17.00%	-9.81%	32,286,865	75,766	426	0.00%	38.51%
2025	63,673,995	21,676	2,938	22.89%	-0.68%	143,150,630	172,009	832	6.39%	-4.05%	35,483,980	75,428	470	10.40%	52.91%

Rate Annual %chg Average Value/Acre: -0.20% -0.47% 4.36%

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
2015	0	0				0	309	0			238,242,345	270,625	880		
2016	0	0				0	298	0	#DIV/0!		259,954,380	270,639	961	9.11%	9.11%
2017	0	0				0	300	0	#DIV/0!		264,630,690	270,513	978	1.85%	11.12%
2018	0	0				0	300	0	#DIV/0!		240,551,765	270,545	889	-9.11%	1.00%
2019	0	0				0	301	0	#DIV/0!		214,057,525	270,401	792	-10.97%	-10.08%
2020	0	0				0	301	0	#DIV/0!		201,574,760	270,343	746	-5.81%	-15.30%
2021	0	0				216,575	397	545	#DIV/0!		180,433,835	270,255	668	-10.46%	-24.16%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	-18.42%
2023	0	0				470,820	511	922	-6.07%		195,501,525	270,213	724	0.74%	-17.81%
2024	0	0				512,070	511	1,002	8.76%		219,295,255	270,130	812	12.20%	-7.78%
2025	0	0				629,565	511	1,232	22.95%		242,938,170	269,623	901	10.99%	2.35%

25
DEUEL

Rate Annual %chg Average Value/Acre: 0.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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
1,838	DEUEL	22,083,134	16,452,850	74,583,570	71,041,345	48,568,660	0	0	242,971,520	23,014,425	15,343,305	36,710	514,095,519
cnty sector/value % of total value:		4.30%	3.20%	14.51%	13.82%	9.45%			47.26%	4.48%	2.98%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
401	BIG SPRINGS	3,262,800	571,269	2,945,754	17,168,865	0	0	13,293,310	0	5,970	0	0	37,247,968
21.82%	%sector of county sector	14.78%	3.47%	3.95%	24.17%					0.03%			7.25%
	%sector of municipality	8.76%	1.53%	7.91%	46.09%			35.69%		0.02%			100.00%
844	CHAPPELL	329,874	671,105	905,391	34,727,880	0	125,920	6,681,610	0	9,630	12,835	0	43,464,245
45.92%	%sector of county sector	1.49%	4.08%	1.21%	48.68%					0.04%	0.08%		8.45%
	%sector of municipality	0.76%	1.54%	2.08%	79.90%		0.29%	15.37%		0.02%	0.03%		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												
	%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												
	%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												
	%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												
	%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												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												

Total Real Property Sum Lines 17, 25, & 30	Records : 2,533	Value : 443,155,027	Growth 1,857,316
--	------------------------	----------------------------	-------------------------

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	36	275,660	0	0	130	2,104,010	166	2,379,670	
02. Res Improve Land	641	4,331,620	0	0	124	3,735,305	765	8,066,925	
03. Res Improvements	649	49,819,308	0	0	133	13,532,485	782	63,351,793	
04. Res Total	685	54,426,588	0	0	263	19,371,800	948	73,798,388	579,511
% of Res Total	72.26	73.75	0.00	0.00	27.74	26.25	37.43	16.65	31.20
05. Com UnImp Land	9	70,245	0	0	12	366,975	21	437,220	
06. Com Improve Land	119	2,711,295	1	1,025	35	1,956,270	155	4,668,590	
07. Com Improvements	127	22,043,029	1	16,450	39	21,357,205	167	43,416,684	
08. Com Total	136	24,824,569	1	17,475	51	23,680,450	188	48,522,494	108,020
% of Com Total	72.34	51.16	0.53	0.04	27.13	48.80	7.42	10.95	5.82
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	0	0	0	0	
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	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	685	54,426,588	0	0	263	19,371,800	948	73,798,388	579,511
% of Res & Rec Total	72.26	73.75	0.00	0.00	27.74	26.25	37.43	16.65	31.20
Com & Ind Total	136	24,824,569	1	17,475	51	23,680,450	188	48,522,494	108,020
% of Com & Ind Total	72.34	51.16	0.53	0.04	27.13	48.80	7.42	10.95	5.82
17. Taxable Total	821	79,251,157	1	17,475	314	43,052,250	1,136	122,320,882	687,531
% of Taxable Total	72.27	64.79	0.09	0.01	27.64	35.20	44.85	27.60	37.02

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	1	22,850	0	0	81	17,980	82	40,830	0
25. Total	1	22,850	0	0	81	17,980	82	40,830	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	61	0	94	155

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	16,395	0	0	1,010	217,006,330	1,012	217,022,725
28. Ag-Improved Land	1	38,650	0	0	289	72,887,340	290	72,925,990
29. Ag Improvements	1	101,630	0	0	302	30,742,970	303	30,844,600

30. Ag Total				1,315	320,793,315
--------------	--	--	--	-------	-------------

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	1	1.00	30,000	0	0.00	0	
33. HomeSite Improvements	1	0.00	95,920	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	0.95	7,125	0	0.00	0	
37. FarmSite Improvements	1	0.00	5,710	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	0.31	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	8	8.00	240,000	8	8.00	240,000	
32. HomeSite Improv Land	171	169.53	5,134,200	172	170.53	5,164,200	
33. HomeSite Improvements	177	0.00	17,663,030	178	0.00	17,758,950	362,960
34. HomeSite Total				186	178.53	23,163,150	
35. FarmSite UnImp Land	29	50.04	273,070	29	50.04	273,070	
36. FarmSite Improv Land	243	955.73	2,901,405	244	956.68	2,908,530	
37. FarmSite Improvements	294	0.00	13,079,940	295	0.00	13,085,650	806,825
38. FarmSite Total				324	1,006.72	16,267,250	
39. Road & Ditches	1,060	3,702.29	0	1,062	3,702.60	0	
40. Other- Non Ag Use	3	33.30	66,000	3	33.30	66,000	
41. Total Section VI				510	4,921.15	39,496,400	1,169,785

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	8,152.11	37.62%	25,253,815	38.38%	3,097.83
46. 1A	8,292.63	38.27%	25,707,150	39.07%	3,100.00
47. 2A1	20.22	0.09%	60,660	0.09%	3,000.00
48. 2A	2,396.76	11.06%	7,031,615	10.69%	2,933.80
49. 3A1	427.78	1.97%	1,197,780	1.82%	2,799.99
50. 3A	291.66	1.35%	811,640	1.23%	2,782.83
51. 4A1	1,950.96	9.00%	5,352,430	8.14%	2,743.49
52. 4A	135.38	0.62%	379,060	0.58%	2,799.97
53. Total	21,667.50	100.00%	65,794,150	100.00%	3,036.54
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,212.57	68.95%	121,186,585	70.48%	1,025.16
56. 2D1	228.99	0.13%	223,265	0.13%	975.00
57. 2D	24,673.17	14.39%	24,056,465	13.99%	975.01
58. 3D1	11,989.95	6.99%	11,090,750	6.45%	925.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,702.51	7.99%	13,017,510	7.57%	950.01
61. 4D	2,638.00	1.54%	2,374,210	1.38%	900.00
62. Total	171,445.19	100.00%	171,948,785	100.00%	1,002.94
Grass					
63. 1G1	1,620.97	2.13%	906,465	2.12%	559.21
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	421.79	0.56%	238,345	0.56%	565.08
66. 2G	899.76	1.18%	499,875	1.17%	555.56
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19,874.07	26.16%	11,242,595	26.27%	565.69
69. 4G1	47,223.49	62.16%	26,575,090	62.11%	562.75
70. 4G	5,929.77	7.81%	3,326,375	7.77%	560.96
71. Total	75,969.85	100.00%	42,788,745	100.00%	563.23
Irrigated Total					
Irrigated Total	21,667.50	8.04%	65,794,150	23.39%	3,036.54
Dry Total					
Dry Total	171,445.19	63.59%	171,948,785	61.13%	1,002.94
Grass Total					
Grass Total	75,969.85	28.18%	42,788,745	15.21%	563.23
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	548.93	0.20%	765,235	0.27%	1,394.05
74. Exempt	455.80	0.17%	390,525	0.14%	856.79
75. Market Area Total	269,631.47	100.00%	281,296,915	100.00%	1,043.26

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	6,170	0.00	0	21,665.51	65,787,980	21,667.50	65,794,150
77. Dry Land	0.00	0	0.00	0	171,445.19	171,948,785	171,445.19	171,948,785
78. Grass	21.17	11,750	0.00	0	75,948.68	42,776,995	75,969.85	42,788,745
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	548.93	765,235	548.93	765,235
81. Exempt	7.44	4,295	0.00	0	448.36	386,230	455.80	390,525
82. Total	23.16	17,920	0.00	0	269,608.31	281,278,995	269,631.47	281,296,915

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,667.50	8.04%	65,794,150	23.39%	3,036.54
Dry Land	171,445.19	63.59%	171,948,785	61.13%	1,002.94
Grass	75,969.85	28.18%	42,788,745	15.21%	563.23
Waste	0.00	0.00%	0	0.00%	0.00
Other	548.93	0.20%	765,235	0.27%	1,394.05
Exempt	455.80	0.17%	390,525	0.14%	856.79
Total	269,631.47	100.00%	281,296,915	100.00%	1,043.26

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 Big Springs	15	104,490	205	1,341,680	205	16,765,165	220	18,211,335	409,995
83.2 Chappell	21	171,170	436	2,989,940	445	33,056,713	466	36,217,823	41,436
83.3 Rural	130	2,104,010	124	3,735,305	132	13,529,915	262	19,369,230	128,080
84 Residential Total	166	2,379,670	765	8,066,925	782	63,351,793	948	73,798,388	579,511

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Big Springs	4	16,625	39	551,225	45	5,859,439	49	6,427,289	680
85.2 Chappell	4	42,620	75	770,595	76	7,289,770	80	8,102,985	107,340
85.3 Rural	13	377,975	41	3,346,770	46	30,267,475	59	33,992,220	0
86 Commercial Total	21	437,220	155	4,668,590	167	43,416,684	188	48,522,494	108,020

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	1,414.33	2.48%	784,960	2.48%	555.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	293.14	0.51%	162,695	0.51%	555.01
90. 2G	884.73	1.55%	491,035	1.55%	555.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	13,436.33	23.57%	7,457,210	23.57%	555.00
93. 4G1	36,130.99	63.39%	20,052,670	63.39%	555.00
94. 4G	4,837.45	8.49%	2,684,080	8.49%	554.85
95. Total	56,996.97	100.00%	31,632,650	100.00%	554.99
CRP					
96. 1C1	206.64	1.09%	121,505	1.09%	588.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	128.65	0.68%	75,650	0.68%	588.03
99. 2C	15.03	0.08%	8,840	0.08%	588.16
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	6,437.74	33.93%	3,785,385	33.93%	588.00
102. 4C1	11,092.50	58.47%	6,522,420	58.47%	588.00
103. 4C	1,092.32	5.76%	642,295	5.76%	588.01
104. Total	18,972.88	100.00%	11,156,095	100.00%	588.00
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
<hr/>					
Grass Total	56,996.97	75.03%	31,632,650	73.93%	554.99
CRP Total	18,972.88	24.97%	11,156,095	26.07%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,969.85	100.00%	42,788,745	100.00%	563.23

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	71,041,345	73,798,388	2,757,043	3.88%	579,511	3.07%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	23,014,425	23,163,150	148,725	0.65%	362,960	-0.93%
04. Total Residential (sum lines 1-3)	94,055,770	96,961,538	2,905,768	3.09%	942,471	2.09%
05. Commercial	48,568,660	48,522,494	-46,166	-0.10%	108,020	-0.32%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	48,568,660	48,522,494	-46,166	-0.10%	108,020	-0.32%
08. Ag-Farmsite Land, Outbuildings	15,275,580	16,267,250	991,670	6.49%	806,825	1.21%
09. Minerals	36,710	40,830	4,120	11.22	0	11.22%
10. Non Ag Use Land	67,725	66,000	-1,725	-2.55%		
11. Total Non-Agland (sum lines 8-10)	15,380,015	16,374,080	994,065	6.46%	806,825	1.22%
12. Irrigated	63,685,225	65,794,150	2,108,925	3.31%		
13. Dryland	143,201,805	171,948,785	28,746,980	20.07%		
14. Grassland	35,454,925	42,788,745	7,333,820	20.68%		
15. Wasteland	0	0	0			
16. Other Agland	629,565	765,235	135,670	21.55%		
17. Total Agricultural Land	242,971,520	281,296,915	38,325,395	15.77%		
18. Total Value of all Real Property (Locally Assessed)	400,975,965	443,155,027	42,179,062	10.52%	1,857,316	10.06%

2026 Assessment Survey for Deuel County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None.
2.	Appraiser(s) on staff:
	None.
3.	Other full-time employees:
	One.
4.	Other part-time employees:
	None.
5.	Number of shared employees:
	None.
6.	Assessor's requested budget for current fiscal year:
	\$213,085
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$39,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,600
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,250
12.	Amount of last year's assessor's budget not used:
	\$20,992.46

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?
	Assessor/staff
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is http://deuel.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?
	Pictometry
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Big Springs and Chappell
4.	When was zoning implemented?
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

D. Contracted Services

1.	Appraisal Services:
	Cardinal Assessment Group; Pritchard & Abbott (gas & oil).
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Cardinal Assessment. Pritchard & Abbott are contracted for mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	We require a certificate or the appraiser to have worked under a certified appraiser for an appropriate number of years.
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?
	Yes, for the areas of their appraisal contracts.

2026 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:
	The assessor, clerk and contracted appraiser.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Primarily the cost approach.
3.	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?
	The county uses the depreciation tables provided by the CAMA vendor.
4.	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.
	No.
5.	Describe the methodology used to determine the residential lot values?
	The Assessor begins with price per square foot and then makes adjustments based on improved, unimproved or vacated.
6.	How are rural residential site values developed?
	The assessor utilizes the site study from 2020 to value rural sites. Thus, the home site is at \$30,000, the farm site (or second acre for non-ag) is \$7,500. Three to ten acres are valued at \$2,000 per acre. Eleven to fifteen acres are valued at \$1,600 per acre, and remaining acres if there is no agricultural use is valued at 100% of grass value.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Currently there are no vacant lots being held for sale or resale.

2026 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:
	The county assessor, clerk and contracted appraiser.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is used to estimate the market value of commercial properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.
3.	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?
	The county uses the tables provided by the CAMA vendor.
4.	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.
	No, and this is due to the limited commercial market in Deuel County.
5.	Describe the methodology used to determine the commercial lot values.
	By the square foot method and currently commercial lots are approximately twice the value of residential lots. The county assessor implemented three new value classifications off of the I-80 exit based on the number of acres.

2026 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:
	The county assessor, clerk and contracted appraiser.
2.	Describe the process used to determine and monitor market areas.
	Sales in Deuel County are monitored and found to be relatively consistent countywide.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The County classifies property as rural residential based on primary use. There is currently no recreational land.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The Panhandle counties utilize the same updated (2024) value for feedlot acres: \$3,000 per acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The County Assessor states that currently there are not any parcels enrolled in the Wetlands Reserve Program in Deuel County.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2026 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2026, 2027, and 2028

Amended Date: October 7, 2025

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary, after the budget is approved by the County Board. A copy of the plan and any amendments shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by the 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. Stat. 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 and horticultural land; and
3. 75% of actual 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. Reference, Neb. Rev. Stat. 77-201 (R. S. Supp. 2004)

General Description of Real Property in Deuel County:

Per the 2025 County Abstract, Deuel County consists of 2529 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u> <u>Base of Real Estate</u>
Residential	951	37.60	17.70
Commercial	185	7.32	12.18
Mineral	81	3.20	.02
Agricultural	<u>1312</u>	<u>51.88</u>	<u>70.10</u>
Total	2529	100.00	100.00

Deuel County has 269623.11 acres of agricultural land. Irrigated land accounts for 8.04%, 63.80% is Dry, 27.98% is Grass. Land classified as "other" accounts for .19%, Land classified as "exempt" accounts for .18% of the total.

New property: For assessment year 2025, 23 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$4,280,711.

Current Resources:

A. Staff/Budget/Training:

The Deuel County Assessor's office staff consists of the assessor, a full-time office clerk (Deputy in training). We submitted a budget request for 2025-2026 in the amount of \$256,685.00;

The cost for required training/continuing education has been incorporated into the budget. One staff member holds the Assessor Certificate.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos:

The cadastral maps were updated in 1997 and are kept current by the staff. Even though this information is kept current on the GIS system, which was implemented in 2012, we frequently refer to the cadastral books for additional information.

All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.

C. Property Record Cards:

The property record cards are detailed, current and complete and meet the standards set by the department.

The property cards contain the following:

- Parcel identification number
- Owner's name and address
- Situs (911 address)
- Tax district code
- School district
- Geo code
- Cadastral Map index
- Current breakdown report
- Current CAMA appraisal report
- Photos
- Sketches
- Notes

D. Software for CAMA, Assessment Administration:

Deuel County has contracted with MIPS for CAMA pricing and administration. We are also under contract with G Works for our GIS system. We implemented Eagleview Pictometry Imagery GIS Images. We have two websites available to the public. deuel.gworks.com and www.nebraskaassessorsonline.us

Current Assessment Procedures for Real Property:

A. *Discover, List and Inventory all Property:*

The Assessor processes the Real Estate Transfers, updates the property records, and maintains the Sales Reference Book. The staff maintains the Cadastral Books.

These steps are followed:

- 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
 - 2) Save updates to Sales file and Property Record.
 - 3) Scan & save all deeds, attachments, surveys, 521's along with any other pertinent documents. (521 folder on the assessor's desktop. When the MIPS program is updated, we'll save these documents to each property record. These documents are available upon request only.)
 - 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book.
 - 5) Send out questionnaire, add returned questionnaires to Sales File
 - 6) File update property breakdown sheet in record card.
 - 7) Update address book.
 - 8) Update record label.
 - 9) Update the Cadastral Map.
 - 10) Update GIS, if necessary.
 - 11) Scan and email original copies of the 521's to PAD by the 15th of the following month.
- B. Data collection is completed by the Assessment Clerk. Improvements are priced by the Assessor (Assessment Clerk is being trained) using the current CAMA program (Cost Approach). We are currently using the 2022 costing table.
- C. The Assessor reviews the sales ratios to determine if any assessment action is needed.
- D. The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
- E. The Assessor is responsible for Public Notices and maintains a file of all publications.

Other functions performed by the Assessor's office, but not limited to:

1. The Assessor makes all ownership changes. Mapping updates are done by our GIS Mapping Company, G Works. Record maintenance is the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
 - a. Abstracts (Real and Personal)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annual Assessed Value Update with the Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of all Exempt Property and Taxable Government Owned Property
 - i. Annual Plan of Assessment Report
3. Personal Property - The staff administers the annual filings of schedules. Personal Property filings can now be made online. The assessor prepares subsequent notices for incomplete filings or failure to file, and penalties applied, as required.

4. Permissive Exemptions – The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
5. Taxable Government Owned Property – the annual review of government owned property not used for public purposes and the sending of notices of intent to tax is the responsibility of the assessor.
6. Homestead Exemptions – The staff assists the taxpayer with the annual filings of application. The assessor approves or denies each application based on the value of the property and sends out taxpayer notifications.
7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
8. Tax Districts and Tax Rates – The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property.
9. Tax List Corrections - The assessor and/or the deputy prepares and presents the tax list correction documents for county board approval and delivers the corrections to the Treasurer.
10. County Board of Equalizations – The assessor provides information regarding protests and attends the county board of equalization meetings for these protests. The deputy assessor will attend in the absence of the assessor.
11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
12. Education – The Assessor, Deputy Assessor and any certified staff will attend meetings, workshops, and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.
13. GIS mapping – All GIS maps are updated at the time of any change. The mapping is maintained by G Works.

Current Assessment Procedures for Real Property:

Approaches to value:

- A. *Cost Approach: cost manual used, date of manual and latest depreciation study.*
The Marshall Swift manual is updated quarterly. We have the MIPS V3.1.0.8 which utilizes residential pricing from 2022 and commercial pricing from 2022. Our records show the Replacement Cost New of improvements as well as the depreciation. We converted to the current MIPS PC-ADMIN program in September 2010 and are current with all updates to the programming.

Market Approach; sales comparison: We conduct extensive sales studies. All improvements are on or are being entered into the comparison spreadsheet.

Income Approach; income and expense data collection/analysis from the market: Deuel is a small, rural county. We do not feel the income approach is applicable or workable for the majority of our properties.

- B. *Reconciliation of Final Value and Documentation:* The market is analyzed based on the standard approach to valuation, with the final value based on the most appropriate method.
- C. Each record contains all required information including: an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Level of Value, Quality and Uniformity for assessment year 2025:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	92.86%	29.16	107.84
Commercial	100.00	31.13	112.79 (called at statutory level by TERC)
Agricultural	72.44%	23.26	111.54

Action Planned for Assessment Year 2026:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will begin Chappell review for completion and implementation for March 19, 2027 values.

Commercial:

1. We will continue to monitor Commercial properties for changes and sales.

Agricultural:

1. We will continue to monitor Agricultural land sales.
2. Implement changes from FSA Map review (2025)
3. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

Action Planned for Assessment Year 2027:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from Chappell review (2026)
3. Flyover to be done by Eagleview for completion and implementation for March 19, 2028 values.

Commercial:

1. We will continue to monitor Commercial properties for changes and sales.
2. We will begin Commercial review for completion and implementation for March 19, 2028 values.
3. Flyover to be done by Eagleview for completion and implementation for March 19, 2028 values.

Agricultural:

1. We will continue to monitor Agricultural land sales.
2. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

Action Planned for Assessment Year 2028:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from Eagleview Flyover (2027)
3. We will begin Rural Res review for completion and implementation for March 19, 2029 values.
4. Update Cost Tables to 2027 for 2029 values.

Commercial:

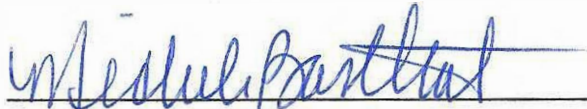
1. We will continue to monitor Commercial properties for changes and sales.
2. Implement changes from Commercial review (2027)
3. Implement changes from Eagleview Flyover (2027)
4. Update Cost Tables to 2027 for 2029 values.

Agricultural:

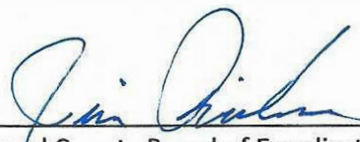
1. We will continue to monitor Agricultural land sales.
2. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

Respectfully submitted,

Michele Bartlett
Deuel County Assessor
Dated: October 7, 2025



Signed and submitted to:



Deuel County Board of Equalization
Jim Reichman, Chairman

Date: 10-7-2025