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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DEUEL COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator 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 black ink that reads "Ruth A. Sorensen".

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

cc: Marica Schievelbein, Deuel County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county 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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

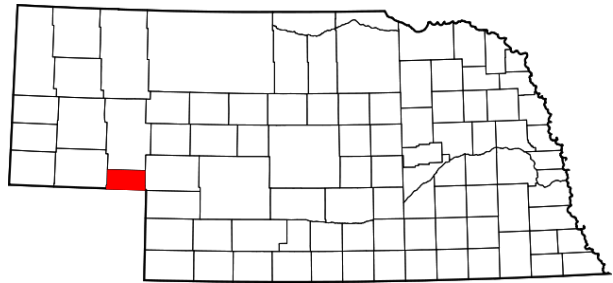
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

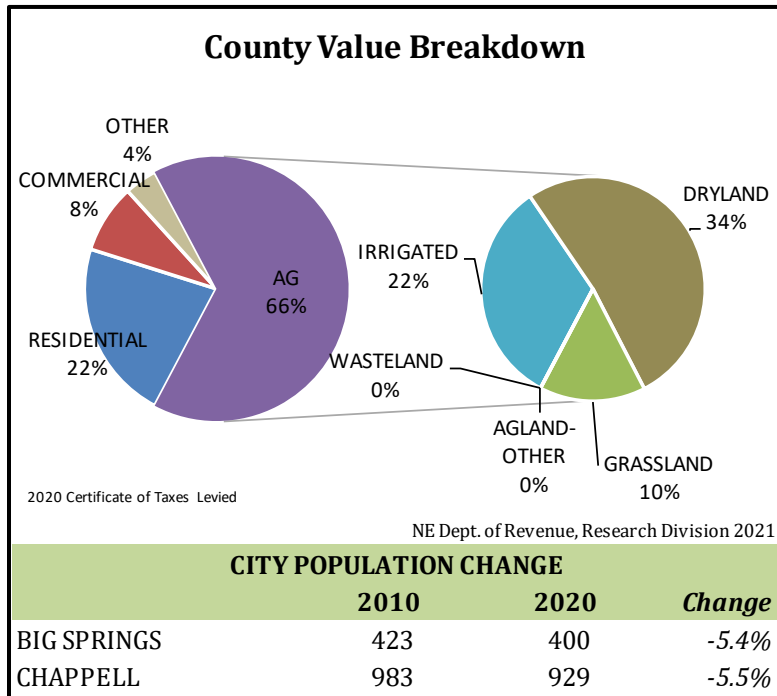
**Further information may be found in Exhibit 94*

County Overview

With a total area of 440 square miles, Deuel County has 1,794 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 76% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$68,996 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 56 employer establishments with total employment of 306.



Agricultural land accounts for the overwhelming 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). When compared against the top crops of the other counties in Nebraska, Deuel County ranks fourth in both wheat for grain and all wheat for grain. In top livestock inventory items, Deuel County ranks second in poultry chickens (USDA AgCensus).

2021 Residential Correlation for Deuel County

Assessment Action

Pick-up work was completed.

Assessment Practice Review

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

An examination of the sales qualification and verification process of the Deuel County Assessor determined that all arm's-length sales are being used for measurement at a higher rate than the state average. In addition, the assessor has sufficient comments and reasons for disqualified sales.

There are three residential valuation groups in use in the Deuel County residential class comprised of Big Springs, Chappell and rural residential. These valuation groups adequately reflect unique economic areas.

A review of the costing and depreciation tables and subsequent interview with the county assessor shows that the costing and depreciation tables are dated 2016. Lot studies are from 2016 as well. The county assessor has provided a written Property Valuation Methodology detailing the processes used and the assessment actions that have been implemented.

Description of Analysis

The residential property class is defined by three Valuation Groups, based on assessor location.

Valuation Group	Description
10	Chappell
20	Big Springs
80	Rural residential

A total of 80 qualified sales produces an overall median of 97%, a mean of 104% and a weighted mean of 96%. The COD is in range at 17% while the PRD is high at 108%. Valuation Group 10 with 59 sales had a median of 98% while the other measures of central tendencies were above the range. Valuation Group 20 with 12 sales had a median of 93%. Valuation Group 80 with nine sales had a median of 91% just slightly under the acceptable range. The county assessor increased rural residential 31% last year, excluding growth, to adjust to market value. The sample is very small and only slightly outside the acceptable range, based on assessment actions and historic adjustments it is determined to be within the acceptable range.

2021 Residential Correlation for Deuel County

A comparison of the value change in the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reflects the assessment actions of the county assessor.

Equalization and Quality of Assessment

The assessment practices were examined along with a review of the statistics, to determine that residential property is valued within acceptable parameters. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	59	97.57	109.30	101.40	15.57	107.79
20	12	93.08	89.81	82.73	24.97	108.56
80	9	91.20	85.20	83.19	11.85	102.42
<u> ALL </u>	80	96.96	103.66	95.61	16.83	108.42

Level of Value

Based on analysis of all available information, the level of value for the residential property in Deuel County is 97%.

2021 Commercial Correlation for Deuel County

Assessment Actions

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

Assessment Practice Review

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

The commercial review process includes examining the application of the three approaches to value. Income data is generally not available. With the small number of commercial sales the sales comparison approach is less than reliable. The only viable approach to value is the cost approach.

The costing tables developed by Marshall & Swift are from 2016 and the depreciation tables are 2013. The last lot study was in 2017. The six-year review and inspection cycle is up to date in the county. A written property valuation methodology is on file for Deuel County detailing the assessment actions and the process that is used.

A review of the sales qualification and verification process was performed to determine if all arm's-length sales are made available for measurement. The Deuel County Assessor was found to maintain acceptable sales qualification and verification practices. The usability rate of the commercial class is above the typical range. A trimmed analysis of the commercial class dropped the COD to 11% from 22%

Description of Analysis

Three valuation groups are used by the Deuel County Assessor based on assessor location. There were a total of 11 sales between the three valuation groups.

Valuation Group	Description
10	Chappell
20	Big Springs.
80	Rural

Valuation Group 10 with the most sales at seven had a median of 102%. Valuation Group 20 had three sales with a median of 98%. Valuation Group 80 had only one sale. The overall median of the commercial class is 98%. Valuation Group 10 continues to be influenced by the sale of a defunct nursing home that is the high outlier in the group at 224. The removal of this sale lowers the group median into range at 96%. With only 11 sales overall, analyzing the commercial class in Deuel County with statistics alone is not viable to determine a level of value. Within the county,

2021 Commercial Correlation for Deuel County

commercial value excluding growth has outpaced residential over the past 10 years supporting that assessments have kept pace, this can be seen in Chart 2 in the appendix of this report.

A review of the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows only a small increase in value outside of the growth in the commercial class which corresponds with the assessment actions of the county assessor.

Equalization and Quality of Assessment

The review of assessment practices in Deuel County determined that the commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	7	101.63	122.33	120.81	39.81	101.26
20	3	97.80	107.61	124.07	19.86	86.73
80	1	61.71	61.71	61.71	00.00	100.00
____ALL____	11	97.80	112.80	105.41	35.46	107.01

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.

2021 Agricultural Correlation for Deuel County

Assessment Actions

The pick-up work and general maintenance were completed in the county. All dryland classes were decreased by 5%. All irrigated classes were decreased by 26%. All classes of grassland were increased by 5%.

Assessment Practice Review

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

The sales verification and qualification process of Deuel County was examined. Non-qualified sales have documentation for reasons to disqualify the sale. The usability rate of the agricultural class is far above the statewide average. Based on the analysis it is determined no apparent bias exists.

Dryland is the largest portion of agricultural land with grassland being the second largest in the county. The county assessor determined that agricultural sales have been consistent across the county and uses only one market area to value agricultural land. An examination of the primary use of the land and the agricultural market shows that property values are equitably determined. Land use appears to be accurate throughout the county.

The county has identified some intensive use properties. The county does not have any special valuation applications on file. They also do not recognize a non-agricultural influence on the market at this time.

Description of Analysis

Deuel County had a total of 54 qualified sales during the study period. The overall statistical profile shows the three measures of central tendency tightly arrayed between 72% and 73%. The COD and PRD were well within range at 12% and 101% respectively.

The grass median when using the 80% Majority Land Use (MLU) is within the statistical range at 70% with eight sales while the dryland subclass with 38 sales is also at 70%. The irrigated subclass is at 73% with only two sales. The irrigated subclass does not have a sufficient number of sales to provide a reliable analysis.

With the observed trends in the agricultural market, Deuel County is believed to be assessed within the acceptable range.

Equalization and Quality of Assessment

Deuel County's assessment practice review and the agricultural economy across the state indicates that Deuel County land values are assessed uniformly and according to generally accepted mass

2021 Agricultural Correlation for Deuel County

appraisal techniques. Outbuildings in the agricultural class and rural residential improvements appear to demonstrate equalized valuation. Assessment practices within the agricultural class of property comply with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	72.90	72.90	73.09	00.52	99.74
1	2	72.90	72.90	73.09	00.52	99.74
<u>Dry</u>						
County	38	70.23	70.99	70.22	10.38	101.10
1	38	70.23	70.99	70.22	10.38	101.10
<u>Grass</u>						
County	8	70.49	71.05	67.61	14.77	105.09
1	8	70.49	71.05	67.61	14.77	105.09
<u>ALL</u>						
	54	72.27	72.77	72.36	11.62	100.57

Level of Value

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

2021 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	97	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, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	80	Median	96.96
Total Sales Price	\$7,327,250	Mean	103.66
Total Adj. Sales Price	\$7,327,250	Wgt. Mean	95.61
Total Assessed Value	\$7,005,726	Average Assessed Value of the Base	\$60,314
Avg. Adj. Sales Price	\$91,591	Avg. Assessed Value	\$87,572

Confidence Interval - Current

95% Median C.I	96.09 to 98.23
95% Wgt. Mean C.I	90.74 to 100.49
95% Mean C.I	95.35 to 111.97
% of Value of the Class of all Real Property Value in the County	19.04
% of Records Sold in the Study Period	8.58
% of Value Sold in the Study Period	12.46

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	71	92	92.03
2019	56	95	94.94
2018	55	93	92.55
2017	50	94	93.80

2021 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	11	Median	97.80
Total Sales Price	\$717,000	Mean	112.80
Total Adj. Sales Price	\$717,000	Wgt. Mean	105.41
Total Assessed Value	\$755,783	Average Assessed Value of the Base	\$189,284
Avg. Adj. Sales Price	\$65,182	Avg. Assessed Value	\$68,708

Confidence Interval - Current

95% Median C.I	68.20 to 192.71
95% Wgt. Mean C.I	53.88 to 156.94
95% Mean C.I	77.65 to 147.95
% of Value of the Class of all Real Property Value in the County	10.19
% of Records Sold in the Study Period	6.92
% of Value Sold in the Study Period	2.51

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	10	100	100.09
2019	9	100	99.67
2018	9	100	99.67
2017	7	100	99.40

25 Deuel
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 80
Total Sales Price : 7,327,250
Total Adj. Sales Price : 7,327,250
Total Assessed Value : 7,005,726
Avg. Adj. Sales Price : 91,591
Avg. Assessed Value : 87,572

MEDIAN : 97
WGT. MEAN : 96
MEAN : 104
COD : 16.83
PRD : 108.42

COV : 36.56
STD : 37.90
Avg. Abs. Dev : 16.32
MAX Sales Ratio : 270.77
MIN Sales Ratio : 43.32

95% Median C.I. : 96.09 to 98.23
95% Wgt. Mean C.I. : 90.74 to 100.49
95% Mean C.I. : 95.35 to 111.97

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	8	96.70	118.08	111.65	24.06	105.76	91.21	270.77	91.21 to 270.77	92,369	103,132
01-JAN-19 To 31-MAR-19	12	94.44	95.33	96.05	07.78	99.25	68.18	110.83	91.20 to 105.74	112,167	107,741
01-APR-19 To 30-JUN-19	8	97.27	111.22	99.34	22.28	111.96	74.37	211.54	74.37 to 211.54	76,625	76,119
01-JUL-19 To 30-SEP-19	8	93.80	88.92	88.22	15.51	100.79	43.32	125.36	43.32 to 125.36	100,875	88,992
01-OCT-19 To 31-DEC-19	10	97.42	96.38	86.99	12.29	110.79	57.89	146.90	72.88 to 100.30	101,200	88,035
01-JAN-20 To 31-MAR-20	7	100.31	106.93	105.37	08.66	101.48	96.81	124.10	96.81 to 124.10	65,929	69,467
01-APR-20 To 30-JUN-20	16	96.62	111.63	91.26	28.84	122.32	53.12	269.17	93.55 to 98.91	87,438	79,795
01-JUL-20 To 30-SEP-20	11	96.58	100.46	97.24	09.23	103.31	81.28	145.76	88.81 to 109.86	86,345	83,960
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	36	96.10	102.49	98.11	16.35	104.46	43.32	270.77	92.66 to 98.57	97,360	95,523
01-OCT-19 To 30-SEP-20	44	97.42	104.62	93.32	17.11	112.11	53.12	269.17	96.21 to 98.91	86,870	81,066
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	38	96.49	97.60	92.49	13.76	105.52	43.32	211.54	92.66 to 97.98	99,421	91,951
<u>ALL</u>	80	96.96	103.66	95.61	16.83	108.42	43.32	270.77	96.09 to 98.23	91,591	87,572

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	59	97.57	109.30	101.40	15.57	107.79	68.18	270.77	96.58 to 98.86	85,050	86,242
20	12	93.08	89.81	82.73	24.97	108.56	43.32	146.90	67.49 to 120.00	66,733	55,212
80	9	91.20	85.20	83.19	11.85	102.42	57.89	103.76	74.37 to 97.41	167,611	139,431
<u>ALL</u>	80	96.96	103.66	95.61	16.83	108.42	43.32	270.77	96.09 to 98.23	91,591	87,572

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	80	96.96	103.66	95.61	16.83	108.42	43.32	270.77	96.09 to 98.23	91,591	87,572
06											
07											
<u>ALL</u>	80	96.96	103.66	95.61	16.83	108.42	43.32	270.77	96.09 to 98.23	91,591	87,572

25 Deuel
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 80
Total Sales Price : 7,327,250
Total Adj. Sales Price : 7,327,250
Total Assessed Value : 7,005,726
Avg. Adj. Sales Price : 91,591
Avg. Assessed Value : 87,572

MEDIAN : 97
WGT. MEAN : 96
MEAN : 104
COD : 16.83
PRD : 108.42

COV : 36.56
STD : 37.90
Avg. Abs. Dev : 16.32
MAX Sales Ratio : 270.77
MIN Sales Ratio : 43.32

95% Median C.I. : 96.09 to 98.23
95% Wgt. Mean C.I. : 90.74 to 100.49
95% Mean C.I. : 95.35 to 111.97

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	269.17	269.17	269.17	00.00	100.00	269.17	269.17	N/A	3,000	8,075	
Less Than 15,000	3	255.15	206.15	183.84	22.87	112.14	94.12	269.17	N/A	7,933	14,585	
Less Than 30,000	9	105.74	149.74	127.66	55.01	117.30	68.18	269.17	94.12 to 255.15	18,811	24,013	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	79	96.86	101.57	95.54	14.82	106.31	43.32	270.77	96.09 to 98.12	92,712	88,578	
Greater Than 14,999	77	96.86	99.67	95.32	13.04	104.56	43.32	270.77	96.09 to 98.12	94,850	90,415	
Greater Than 29,999	71	96.81	97.82	94.85	11.15	103.13	43.32	270.77	95.69 to 97.98	100,816	95,628	
<u>Incremental Ranges</u>												
0 TO 4,999	1	269.17	269.17	269.17	00.00	100.00	269.17	269.17	N/A	3,000	8,075	
5,000 TO 14,999	2	174.64	174.64	171.54	46.11	101.81	94.12	255.15	N/A	10,400	17,840	
15,000 TO 29,999	6	103.03	121.54	118.46	32.21	102.60	68.18	211.54	68.18 to 211.54	24,250	28,728	
30,000 TO 59,999	15	97.98	98.90	97.70	10.02	101.23	43.32	125.36	96.24 to 100.39	46,633	45,563	
60,000 TO 99,999	31	97.15	102.30	101.01	13.74	101.28	53.12	270.77	95.55 to 98.86	79,998	80,808	
100,000 TO 149,999	11	96.21	94.47	94.38	08.52	100.10	70.58	110.83	74.37 to 105.90	117,409	110,806	
150,000 TO 249,999	13	92.53	89.21	88.34	07.31	100.98	57.89	99.38	81.28 to 96.19	185,962	164,274	
250,000 TO 499,999	1	91.54	91.54	91.54	00.00	100.00	91.54	91.54	N/A	269,500	246,700	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	80	96.96	103.66	95.61	16.83	108.42	43.32	270.77	96.09 to 98.23	91,591	87,572	

25 Deuel
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 11
Total Sales Price : 717,000
Total Adj. Sales Price : 717,000
Total Assessed Value : 755,783
Avg. Adj. Sales Price : 65,182
Avg. Assessed Value : 68,708

MEDIAN : 98
WGT. MEAN : 105
MEAN : 113
COD : 35.46
PRD : 107.01

COV : 46.38
STD : 52.32
Avg. Abs. Dev : 34.68
MAX Sales Ratio : 224.41
MIN Sales Ratio : 61.71

95% Median C.I. : 68.20 to 192.71
95% Wgt. Mean C.I. : 53.88 to 156.94
95% Mean C.I. : 77.65 to 147.95

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	97.80	97.80	97.80	00.00	100.00	97.80	97.80	N/A	20,000	19,560
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	2	101.73	101.73	101.75	00.10	99.98	101.63	101.83	N/A	54,000	54,948
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	83.38	83.38	83.38	00.00	100.00	83.38	83.38	N/A	13,000	10,840
01-APR-19 To 30-JUN-19	3	89.79	130.64	172.63	54.46	75.68	77.71	224.41	N/A	52,833	91,205
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	141.65	141.65	141.65	00.00	100.00	141.65	141.65	N/A	60,000	84,988
01-JAN-20 To 31-MAR-20	1	68.20	68.20	68.20	00.00	100.00	68.20	68.20	N/A	145,000	98,890
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	2	127.21	127.21	74.35	51.49	171.10	61.71	192.71	N/A	106,250	78,998
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	101.63	100.42	101.14	01.32	99.29	97.80	101.83	N/A	42,667	43,152
01-OCT-18 To 30-SEP-19	4	86.59	118.82	165.86	44.21	71.64	77.71	224.41	N/A	42,875	71,114
01-OCT-19 To 30-SEP-20	4	104.93	116.07	81.89	48.71	141.74	61.71	192.71	N/A	104,375	85,468
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	2	101.73	101.73	101.75	00.10	99.98	101.63	101.83	N/A	54,000	54,948
01-JAN-19 To 31-DEC-19	5	89.79	123.39	159.59	45.65	77.32	77.71	224.41	N/A	46,300	73,889
<u>ALL</u>	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	7	101.63	122.33	120.81	39.81	101.26	68.20	224.41	68.20 to 224.41	61,714	74,558
20	3	97.80	107.61	124.07	19.86	86.73	83.38	141.65	N/A	31,000	38,463
80	1	61.71	61.71	61.71	00.00	100.00	61.71	61.71	N/A	192,000	118,490
<u>ALL</u>	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708

25 Deuel
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 11
Total Sales Price : 717,000
Total Adj. Sales Price : 717,000
Total Assessed Value : 755,783
Avg. Adj. Sales Price : 65,182
Avg. Assessed Value : 68,708

MEDIAN : 98
WGT. MEAN : 105
MEAN : 113
COD : 35.46
PRD : 107.01

COV : 46.38
STD : 52.32
Avg. Abs. Dev : 34.68
MAX Sales Ratio : 224.41
MIN Sales Ratio : 61.71

95% Median C.I. : 68.20 to 192.71
95% Wgt. Mean C.I. : 53.88 to 156.94
95% Mean C.I. : 77.65 to 147.95

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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	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708
04											
<u>ALL</u>	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708

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	83.38	83.38	83.38	00.00	100.00	83.38	83.38	N/A	13,000	10,840
Less Than 30,000	4	90.59	112.90	112.69	35.72	100.19	77.71	192.71	N/A	20,250	22,819
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708
Greater Than 14,999	10	99.72	115.74	105.82	36.80	109.37	61.71	224.41	68.20 to 192.71	70,400	74,494
Greater Than 29,999	7	101.63	112.75	104.48	34.89	107.92	61.71	224.41	61.71 to 224.41	90,857	94,930
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	83.38	83.38	83.38	00.00	100.00	83.38	83.38	N/A	13,000	10,840
15,000 TO 29,999	3	97.80	122.74	118.29	39.19	103.76	77.71	192.71	N/A	22,667	26,812
30,000 TO 59,999	2	95.71	95.71	96.60	06.19	99.08	89.79	101.63	N/A	36,500	35,260
60,000 TO 99,999	2	121.74	121.74	120.79	16.35	100.79	101.83	141.65	N/A	63,000	76,099
100,000 TO 149,999	2	146.31	146.31	131.96	53.39	110.87	68.20	224.41	N/A	122,500	161,650
150,000 TO 249,999	1	61.71	61.71	61.71	00.00	100.00	61.71	61.71	N/A	192,000	118,490
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708

25 Deuel
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 11
Total Sales Price : 717,000
Total Adj. Sales Price : 717,000
Total Assessed Value : 755,783
Avg. Adj. Sales Price : 65,182
Avg. Assessed Value : 68,708

MEDIAN : 98
WGT. MEAN : 105
MEAN : 113
COD : 35.46
PRD : 107.01

COV : 46.38
STD : 52.32
Avg. Abs. Dev : 34.68
MAX Sales Ratio : 224.41
MIN Sales Ratio : 61.71

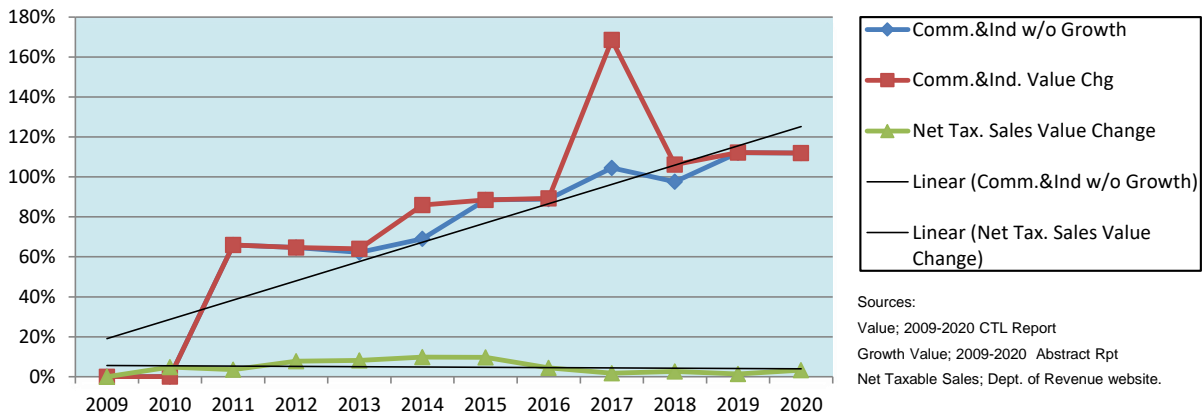
95% Median C.I. : 68.20 to 192.71
95% Wgt. Mean C.I. : 53.88 to 156.94
95% Mean C.I. : 77.65 to 147.95

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
313	1	224.41	224.41	224.41	00.00	100.00	224.41	224.41	N/A	100,000	224,410
342	1	101.83	101.83	101.83	00.00	100.00	101.83	101.83	N/A	66,000	67,210
344	2	83.75	83.75	84.11	07.21	99.57	77.71	89.79	N/A	29,250	24,603
352	1	68.20	68.20	68.20	00.00	100.00	68.20	68.20	N/A	145,000	98,890
353	2	121.64	121.64	125.17	16.45	97.18	101.63	141.65	N/A	51,000	63,837
386	1	61.71	61.71	61.71	00.00	100.00	61.71	61.71	N/A	192,000	118,490
406	1	83.38	83.38	83.38	00.00	100.00	83.38	83.38	N/A	13,000	10,840
442	2	145.26	145.26	145.84	32.67	99.60	97.80	192.71	N/A	20,250	29,533
<u> </u> ALL <u> </u>	11	97.80	112.80	105.41	35.46	107.01	61.71	224.41	68.20 to 192.71	65,182	68,708

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 12,190,667	\$ -		\$ 12,190,667	--	\$ 14,966,767	--
2009	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	--	\$ 14,500,724	--
2010	\$ 12,207,730	\$ -	0.00%	\$ 12,207,730	0.14%	\$ 15,209,054	4.88%
2011	\$ 20,234,005	\$ -	0.00%	\$ 20,234,005	65.75%	\$ 15,020,254	-1.24%
2012	\$ 20,080,131	\$ -	0.00%	\$ 20,080,131	-0.76%	\$ 15,635,728	4.10%
2013	\$ 19,998,352	\$ 219,816	1.10%	\$ 19,778,536	-1.50%	\$ 15,680,734	0.29%
2014	\$ 22,667,129	\$ 2,065,860	9.11%	\$ 20,601,269	3.01%	\$ 15,926,289	1.57%
2015	\$ 22,972,950	\$ -	0.00%	\$ 22,972,950	1.35%	\$ 15,904,065	-0.14%
2016	\$ 23,077,890	\$ 51,570	0.22%	\$ 23,026,320	0.23%	\$ 15,155,321	-4.71%
2017	\$ 32,736,286	\$ 7,800,075	23.83%	\$ 24,936,211	8.05%	\$ 14,756,667	-2.63%
2018	\$ 25,139,200	\$ 1,046,408	4.16%	\$ 24,092,792	-26.40%	\$ 14,880,275	0.84%
2019	\$ 25,864,675	\$ 6,237	0.02%	\$ 25,858,438	2.86%	\$ 14,700,649	-1.21%
2020	\$ 25,842,104	\$ -	0.00%	\$ 25,842,104	-0.09%	\$ 14,980,426	1.90%
Ann %chg	7.81%			Average	5.27%	0.14%	0.17%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.14%	0.14%	4.88%
2011	65.98%	65.98%	3.58%
2012	64.72%	64.72%	7.83%
2013	62.24%	64.05%	8.14%
2014	68.99%	85.94%	9.83%
2015	88.45%	88.45%	9.68%
2016	88.88%	89.31%	4.51%
2017	104.55%	168.54%	1.77%
2018	97.63%	106.22%	2.62%
2019	112.12%	112.17%	1.38%
2020	111.98%	111.98%	3.31%

County Number	25
County Name	Deuel

25 Deuel
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54
Total Sales Price : 13,076,984
Total Adj. Sales Price : 13,076,984
Total Assessed Value : 9,462,170
Avg. Adj. Sales Price : 242,166
Avg. Assessed Value : 175,225

MEDIAN : 72
WGT. MEAN : 72
MEAN : 73
COD : 11.62
PRD : 100.57

COV : 15.14
STD : 11.02
Avg. Abs. Dev : 08.40
MAX Sales Ratio : 109.54
MIN Sales Ratio : 52.13

95% Median C.I. : 68.33 to 75.47
95% Wgt. Mean C.I. : 69.52 to 75.20
95% Mean C.I. : 69.83 to 75.71

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	4	73.91	72.72	74.66	06.32	97.40	64.09	78.99	N/A	97,250	72,609	
01-JAN-18 To 31-MAR-18	5	69.82	72.49	67.99	18.55	106.62	52.13	95.73	N/A	150,294	102,188	
01-APR-18 To 30-JUN-18	3	80.18	80.01	80.37	04.60	99.55	74.39	85.47	N/A	287,583	231,127	
01-JUL-18 To 30-SEP-18	6	78.69	78.54	77.48	05.66	101.37	71.39	84.12	71.39 to 84.12	143,083	110,859	
01-OCT-18 To 31-DEC-18	9	68.68	71.98	72.54	11.33	99.23	60.34	98.02	63.96 to 79.86	262,171	190,184	
01-JAN-19 To 31-MAR-19	2	72.71	72.71	79.04	17.01	91.99	60.34	85.08	N/A	241,450	190,833	
01-APR-19 To 30-JUN-19	7	68.33	68.23	68.27	07.38	99.94	59.64	80.68	59.64 to 80.68	288,857	197,196	
01-JUL-19 To 30-SEP-19	2	65.22	65.22	69.73	11.48	93.53	57.73	72.71	N/A	421,500	293,908	
01-OCT-19 To 31-DEC-19	3	64.82	63.27	63.24	05.21	100.05	57.43	67.57	N/A	201,207	127,235	
01-JAN-20 To 31-MAR-20	2	72.90	72.90	73.09	00.52	99.74	72.52	73.28	N/A	820,000	599,320	
01-APR-20 To 30-JUN-20	8	72.71	75.15	73.11	15.29	102.79	55.74	109.54	55.74 to 109.54	266,925	195,139	
01-JUL-20 To 30-SEP-20	3	77.36	75.63	77.09	09.23	98.11	64.05	85.48	N/A	42,933	33,098	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	18	75.63	75.81	75.48	09.67	100.44	52.13	95.73	71.39 to 82.94	158,984	119,995	
01-OCT-18 To 30-SEP-19	20	68.51	70.07	71.16	10.61	98.47	57.73	98.02	63.96 to 72.71	285,372	203,075	
01-OCT-19 To 30-SEP-20	16	71.58	72.73	71.89	12.55	101.17	55.74	109.54	64.05 to 77.36	281,739	202,547	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	23	75.40	74.85	74.11	11.43	101.00	52.13	98.02	68.68 to 81.90	210,098	155,701	
01-JAN-19 To 31-DEC-19	14	67.66	67.38	69.13	09.39	97.47	57.43	85.08	59.64 to 72.71	282,252	195,111	
<u>ALL</u>	54	72.27	72.77	72.36	11.62	100.57	52.13	109.54	68.33 to 75.47	242,166	175,225	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	54	72.27	72.77	72.36	11.62	100.57	52.13	109.54	68.33 to 75.47	242,166	175,225	
<u>ALL</u>	54	72.27	72.77	72.36	11.62	100.57	52.13	109.54	68.33 to 75.47	242,166	175,225	

25 Deuel
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54
 Total Sales Price : 13,076,984
 Total Adj. Sales Price : 13,076,984
 Total Assessed Value : 9,462,170
 Avg. Adj. Sales Price : 242,166
 Avg. Assessed Value : 175,225

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 11.62
 PRD : 100.57

COV : 15.14
 STD : 11.02
 Avg. Abs. Dev : 08.40
 MAX Sales Ratio : 109.54
 MIN Sales Ratio : 52.13

95% Median C.I. : 68.33 to 75.47
 95% Wgt. Mean C.I. : 69.52 to 75.20
 95% Mean C.I. : 69.83 to 75.71

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	37	69.82	71.00	70.21	10.70	101.13	55.74	85.47	65.78 to 75.55	202,102	141,894
1	37	69.82	71.00	70.21	10.70	101.13	55.74	85.47	65.78 to 75.55	202,102	141,894
_____Grass_____											
County	7	72.02	71.35	65.94	15.91	108.20	52.13	95.73	52.13 to 95.73	104,045	68,611
1	7	72.02	71.35	65.94	15.91	108.20	52.13	95.73	52.13 to 95.73	104,045	68,611
_____ALL_____	54	72.27	72.77	72.36	11.62	100.57	52.13	109.54	68.33 to 75.47	242,166	175,225

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	72.90	72.90	73.09	00.52	99.74	72.52	73.28	N/A	820,000	599,320
1	2	72.90	72.90	73.09	00.52	99.74	72.52	73.28	N/A	820,000	599,320
_____Dry_____											
County	38	70.23	70.99	70.22	10.38	101.10	55.74	85.47	65.78 to 75.55	203,862	143,160
1	38	70.23	70.99	70.22	10.38	101.10	55.74	85.47	65.78 to 75.55	203,862	143,160
_____Grass_____											
County	8	70.49	71.05	67.61	14.77	105.09	52.13	95.73	52.13 to 95.73	203,539	137,611
1	8	70.49	71.05	67.61	14.77	105.09	52.13	95.73	52.13 to 95.73	203,539	137,611
_____ALL_____	54	72.27	72.77	72.36	11.62	100.57	52.13	109.54	68.33 to 75.47	242,166	175,225

Deuel County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	2241	2239	2179	2138	2200	1987	1954	1709	2196
Cheyenne	1	2465	2451	2445	2430	2438	2333	2098	1948	2419
Cheyenne	3	2780	2775	n/a	2767	2762	2597	2522	2478	2755
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
Keith	2	2750	2750	2751	2650	2650	2650	2650	2650	2713
Keith	3	3530	3530	3530	3370	3370	3370	3370	3370	3475
Perkins	1	3382	3399	2932	3296	3262	2962	3185	3171	3313

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	612	608	522	522	n/a	445	436	577
Cheyenne	1	n/a	464	398	446	441	441	376	362	447
Cheyenne	3	n/a	620	605	610	608	n/a	605	600	617
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710
Keith	2	n/a	880	n/a	880	850	n/a	850	850	876
Keith	3	n/a	1145	1145	1070	1070	1065	1045	1045	1116
Perkins	1	n/a	975	975	910	910	n/a	855	855	942

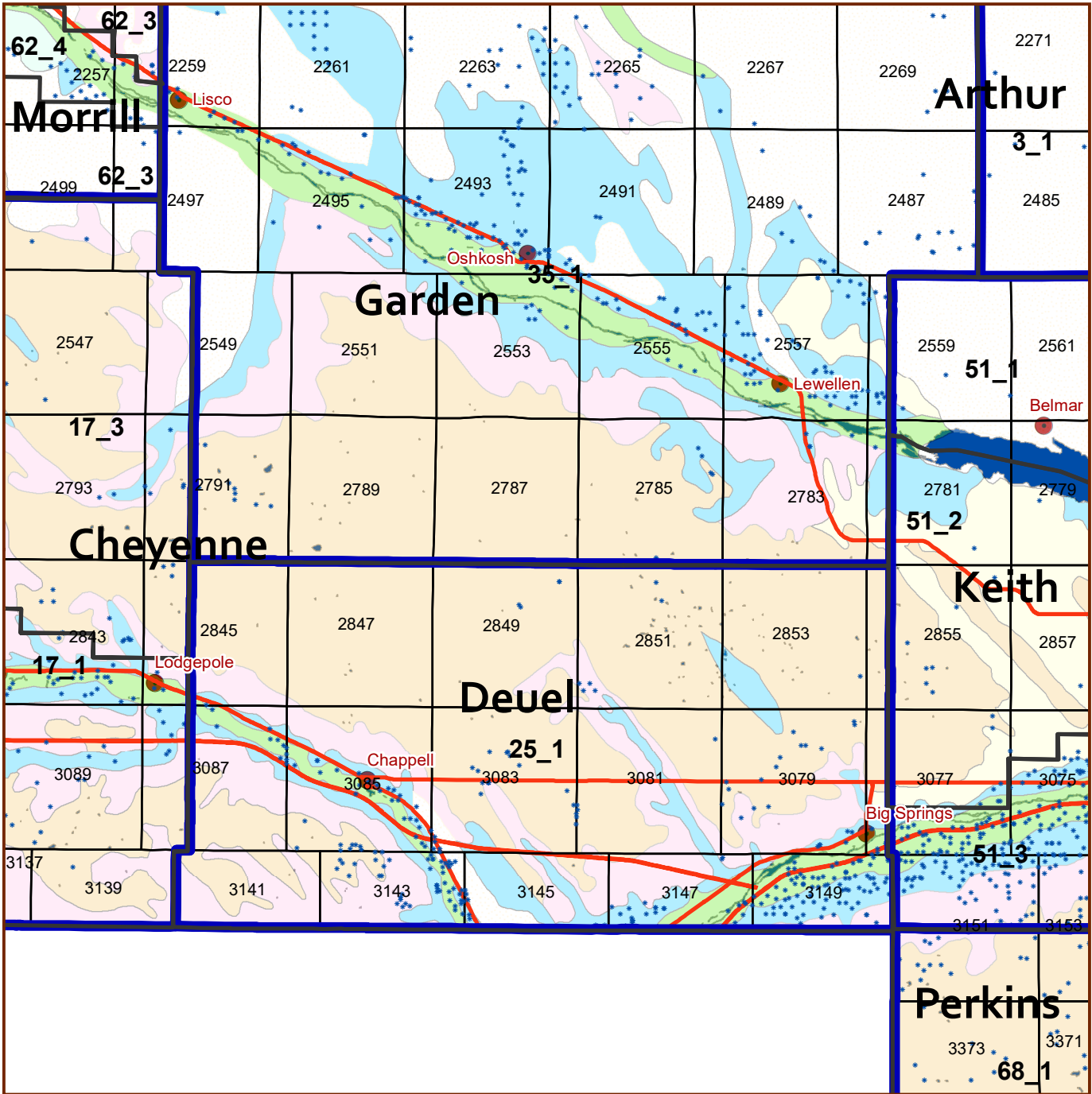
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	405	n/a	405	405	n/a	405	405	405	405
Cheyenne	1	442	435	n/a	390	n/a	375	365	312	340
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	325	406
Garden	1	430	n/a	433	430	430	420	420	420	421
Keith	2	500	n/a	500	500	n/a	475	470	470	472
Keith	3	635	n/a	610	610	n/a	610	590	590	603
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	588	n/a	n/a
Cheyenne	1	380	n/a	100
Cheyenne	3	496	n/a	100
Garden	1	706	n/a	50
Keith	2	710	n/a	317
Keith	3	710	n/a	335
Perkins	1	577	n/a	80






Source: 2021 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










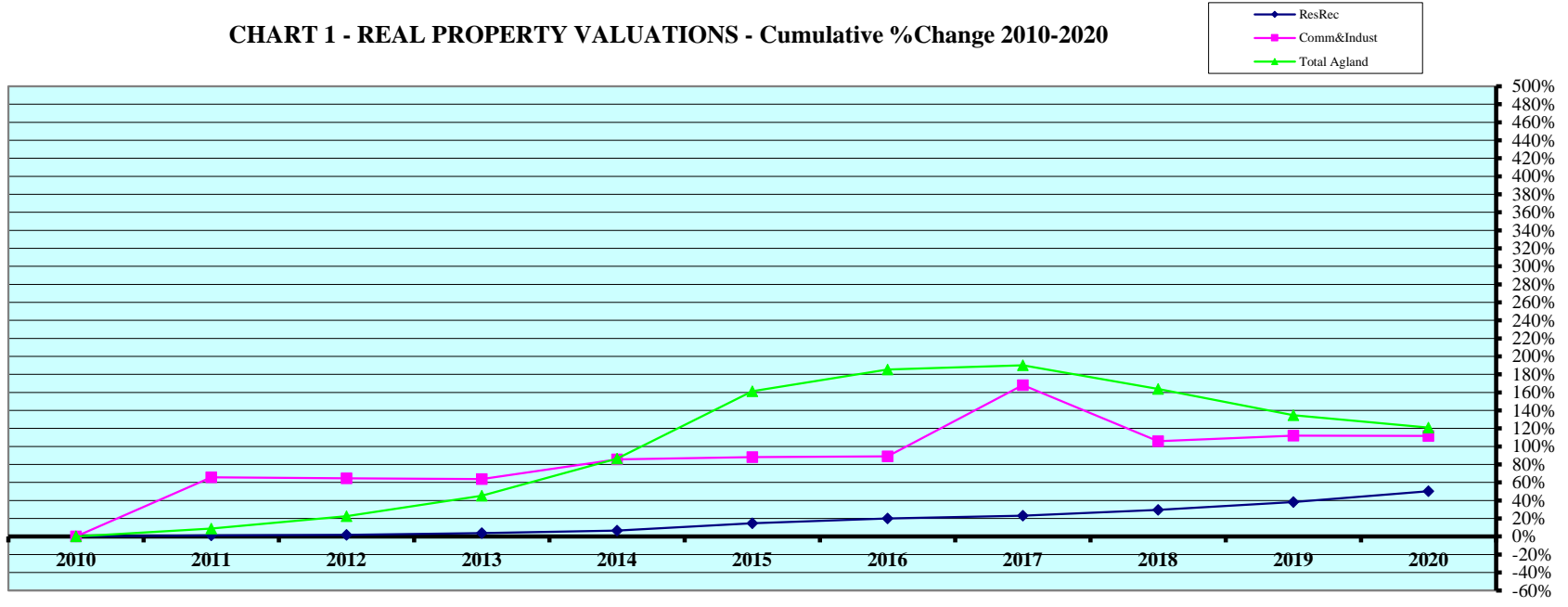
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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 2010-2020



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
2010	34,797,727	--	--	--	12,207,730	--	--	--	91,171,505	--	--	--
2011	35,251,448	453,721	1.30%	1.30%	20,234,005	8,026,275	65.75%	65.75%	99,303,180	8,131,675	8.92%	8.92%
2012	35,434,703	183,255	0.52%	1.83%	20,080,131	-153,874	-0.76%	64.49%	111,807,100	12,503,920	12.59%	22.63%
2013	36,136,652	701,949	1.98%	3.85%	19,998,352	-81,779	-0.41%	63.82%	132,354,295	20,547,195	18.38%	45.17%
2014	37,054,150	917,498	2.54%	6.48%	22,667,129	2,668,777	13.34%	85.68%	169,982,770	37,628,475	28.43%	86.44%
2015	39,902,927	2,848,777	7.69%	14.67%	22,972,950	305,821	1.35%	88.18%	238,136,050	68,153,280	40.09%	161.20%
2016	41,796,102	1,893,175	4.74%	20.11%	23,077,890	104,940	0.46%	89.04%	260,354,300	22,218,250	9.33%	185.57%
2017	42,831,676	1,035,574	2.48%	23.09%	32,736,286	9,658,396	41.85%	168.16%	264,512,100	4,157,800	1.60%	190.13%
2018	45,069,611	2,237,935	5.22%	29.52%	25,139,200	-7,597,086	-23.21%	105.93%	240,552,735	-23,959,365	-9.06%	163.85%
2019	48,056,335	2,986,724	6.63%	38.10%	25,864,675	725,475	2.89%	111.87%	214,036,647	-26,516,088	-11.02%	134.76%
2020	52,289,633	4,233,298	8.81%	50.27%	25,842,104	-22,571	-0.09%	111.69%	201,360,750	-12,675,897	-5.92%	120.86%

Rate Annual %chg: Residential & Recreational **4.16%**

Commercial & Industrial **7.79%**

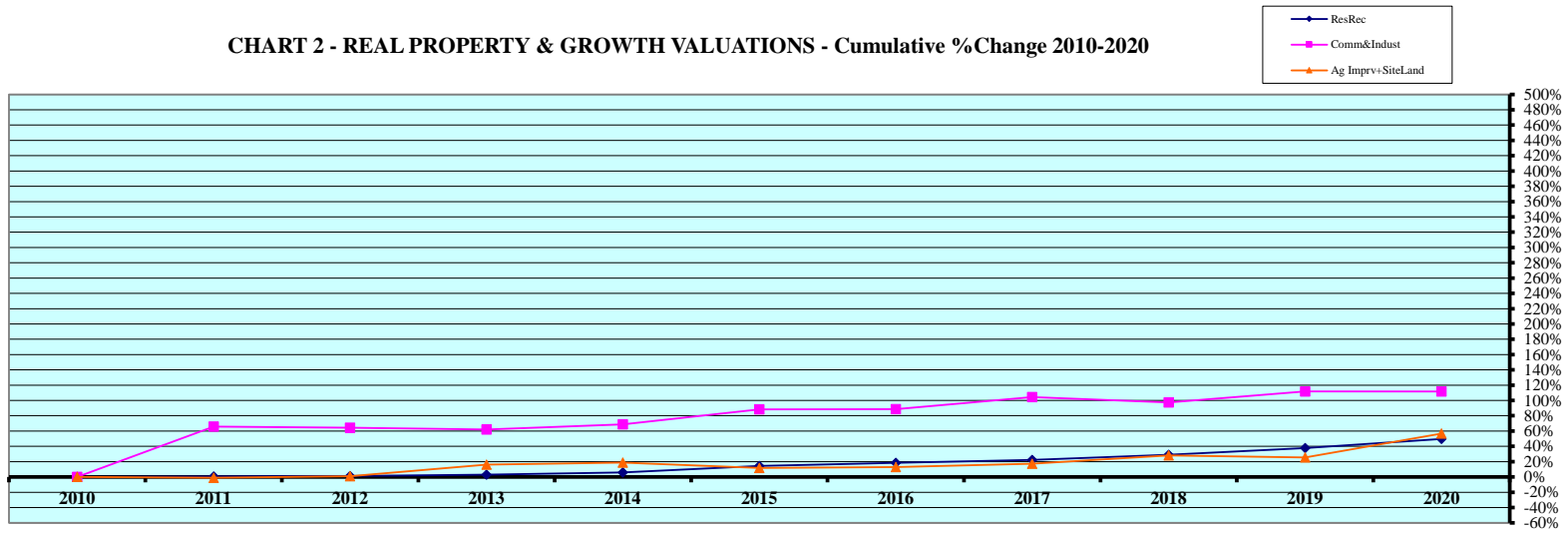
Agricultural Land **8.25%**

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 2010-2020



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
2010	34,797,727	125,455	0.36%	34,672,272	--	--	12,207,730	0	0.00%	12,207,730	--	--
2011	35,251,448	277,655	0.79%	34,973,793	0.51%	0.51%	20,234,005	0	0.00%	20,234,005	65.75%	65.75%
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	1.36%	20,080,131	0	0.00%	20,080,131	-0.76%	64.49%
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	2.87%	19,998,352	219,816	1.10%	19,778,536	-1.50%	62.02%
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	5.85%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	68.76%
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	14.34%	22,972,950	0	0.00%	22,972,950	1.35%	88.18%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	18.49%	23,077,890	51,570	0.22%	23,026,320	0.23%	88.62%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	22.33%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	104.27%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	28.89%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	97.36%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	37.62%	25,864,675	6,237	0.02%	25,858,438	2.86%	111.82%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	49.70%	25,842,104	0	0.00%	25,842,104	-0.09%	111.69%
Rate Ann%chg	4.16%						7.79%					
	Resid & Recreat w/o growth						C & I w/o growth					
	3.54%						5.25%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾						
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth
2010	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	--
2011	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%
Rate Ann%chg	3.00%						
	Ag Imprv+Site w/o growth						

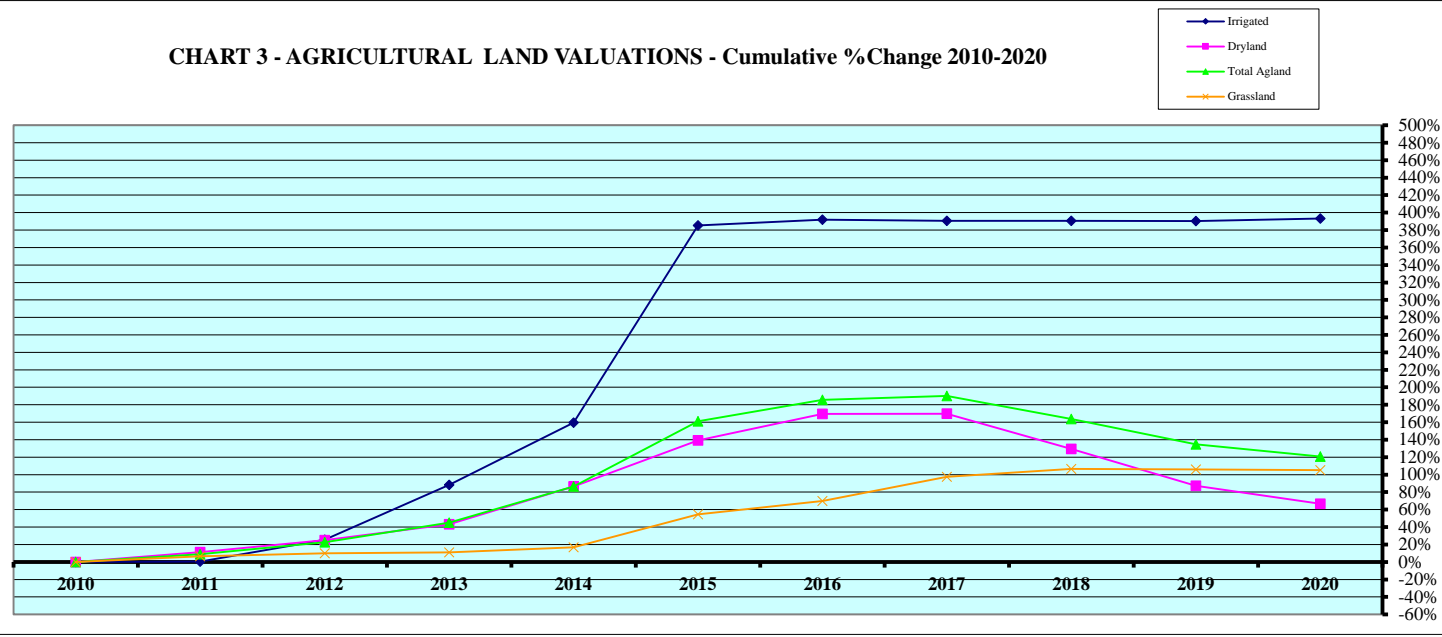
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 25
County DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	13,370,650	--	--	--	62,762,285	--	--	--	15,013,365	--	--	--
2011	13,419,430	48,780	0.36%	0.36%	69,865,300	7,103,015	11.32%	11.32%	15,993,245	979,880	6.53%	6.53%
2012	16,769,550	3,350,120	24.96%	25.42%	78,506,895	8,641,595	12.37%	25.09%	16,497,965	504,720	3.16%	9.89%
2013	25,162,180	8,392,630	50.05%	88.19%	89,835,900	11,329,005	14.43%	43.14%	16,668,230	170,265	1.03%	11.02%
2014	34,701,055	9,538,875	37.91%	159.53%	117,042,940	27,207,040	30.29%	86.49%	17,539,030	870,800	5.22%	16.82%
2015	64,887,050	30,185,995	86.99%	385.29%	150,049,830	33,006,890	28.20%	139.08%	23,184,305	5,645,275	32.19%	54.42%
2016	65,761,470	874,420	1.35%	391.83%	169,109,735	19,059,905	12.70%	169.44%	25,483,095	2,298,790	9.92%	69.74%
2017	65,593,110	-168,360	-0.26%	390.58%	169,264,500	154,765	0.09%	169.69%	29,654,490	4,171,395	16.37%	97.52%
2018	65,593,125	15	0.00%	390.58%	143,943,855	-25,320,645	-14.96%	129.35%	31,015,755	1,361,265	4.59%	106.59%
2019	65,565,775	-27,350	-0.04%	390.37%	117,534,255	-26,409,600	-18.35%	87.27%	30,936,617	-79,138	-0.26%	106.06%
2020	65,944,530	378,755	0.58%	393.20%	104,596,000	-12,938,255	-11.01%	66.65%	30,820,220	-116,397	-0.38%	105.29%

Rate Ann.%chg: Irrigated **17.30%** Dryland **5.24%** Grassland **7.46%**

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
2010	2,205	--	--	--	23,000	--	--	--	91,171,505	--	--	--
2011	2,205	0	0.00%	0.00%	23,000	0	0.00%	0.00%	99,303,180	8,131,675	8.92%	8.92%
2012	2,205	0	0.00%	0.00%	30,485	7,485	32.54%	32.54%	111,807,100	12,503,920	12.59%	22.63%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	2891.24%	132,354,295	20,547,195	18.38%	45.17%
2014	0	0	-100.00%	-100.00%	699,745	11,760	1.71%	2942.37%	169,982,770	37,628,475	28.43%	86.44%
2015	0	0	-100.00%	-100.00%	14,865	-684,880	-97.88%	-35.37%	238,136,050	68,153,280	40.09%	161.20%
2016	0	0	-100.00%	-100.00%	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	185.57%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	264,512,100	4,157,800	1.60%	190.13%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	240,552,735	-23,959,365	-9.06%	163.85%
2019	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	214,036,647	-26,516,088	-11.02%	134.76%
2020	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	201,360,750	-12,675,897	-5.92%	120.86%

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

Rate Ann.%chg: Total Agric Land **8.25%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	13,364,025	20,631	648			62,895,370	178,405	353			81,700,995	133,333	613		
2011	13,383,825	20,612	649	0.24%	0.24%	69,887,220	177,953	393	11.40%	11.40%	89,688,965	135,300	663	8.18%	9.46%
2012	16,769,550	20,688	811	24.84%	25.14%	78,666,420	178,041	442	12.51%	25.33%	89,574,800	130,628	686	3.44%	13.24%
2013	25,168,525	21,957	1,146	41.41%	76.96%	89,864,790	176,129	510	15.47%	44.73%	97,239,960	127,646	762	11.09%	25.80%
2014	34,506,340	21,873	1,578	37.63%	143.54%	116,881,190	175,844	665	30.27%	88.54%	128,539,130	127,483	1,008	32.36%	66.50%
2015	64,966,830	21,965	2,958	87.48%	356.60%	150,116,835	173,076	867	30.49%	146.03%	149,636,865	127,257	1,176	16.62%	94.17%
2016	65,353,815	22,260	2,936	-0.74%	353.24%	169,410,130	173,556	976	12.54%	176.88%	164,929,515	127,713	1,291	9.83%	113.25%
2017	65,830,725	22,414	2,937	0.04%	353.41%	169,106,785	173,121	977	0.07%	177.08%	174,353,050	127,360	1,369	6.01%	126.06%
2018	65,593,125	22,334	2,937	0.00%	353.40%	143,943,480	173,322	830	-14.98%	135.57%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	65,565,745	22,334	2,936	-0.04%	353.21%	117,531,920	173,319	678	-18.35%	92.35%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	66,031,150	22,334	2,957	0.71%	356.44%	104,593,985	172,391	607	-10.53%	72.10%	30,949,625	75,318	411	-68.13%	-32.94%

Rate Annual %chg Average Value/Acre: 16.40% 5.58% -3.92%

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
2010	2,585	259	10			0	0				91,291,490	270,127	338		
2011	2,205	221	10	0.00%	0.00%	0	0				99,295,820	269,778	368	8.91%	8.91%
2012	2,205	221	10	0.00%	0.00%	0	0				111,839,175	269,787	415	12.63%	22.66%
2013	0	0				0	0	0			111,839,175	271,149	486	17.18%	43.73%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	84.75%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	160.49%
2016	0	0				0	298	0			259,954,380	270,639	961	9.11%	184.21%
2017	0	0				0	300	0			264,630,690	270,513	978	1.85%	189.46%
2018	0	0				0	300	0			240,551,765	270,545	889	-9.11%	163.09%
2019	0	0				0	301	0			214,057,525	270,401	792	-10.97%	134.24%
2020	-	0				0	301	0			201,574,760	270,343	746	-5.81%	120.63%

25
DEUEL

Rate Annual %chg Average Value/Acre: 8.23%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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
1,941	DEUEL	15,683,614	17,183,479	67,137,017	52,289,633	25,842,104	0	0	201,360,750	15,746,655	12,185,225	88,870	407,517,347
cnty sectorvalue % of total value:		3.85%	4.22%	16.47%	12.83%	6.34%			49.41%	3.86%	2.99%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
400	BIG SPRINGS	504,270	592,275	2,646,025	10,524,311	10,206,873	0	0	6,020	0	0	0	24,479,774
20.61%	%sector of county sector	3.22%	3.45%	3.94%	20.13%	39.50%			0.00%				6.01%
	%sector of municipality	2.06%	2.42%	10.81%	42.99%	41.70%			0.02%				100.00%
929	CHAPPELL	701,350	567,891	820,804	28,108,065	5,462,820	0	0	8,155	113,340	11,985	0	35,794,410
47.86%	%sector of county sector	4.47%	3.30%	1.22%	53.75%	21.14%			0.00%	0.72%	0.10%		8.78%
	%sector of municipality	1.96%	1.59%	2.29%	78.53%	15.26%			0.02%	0.32%	0.03%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
1,329	Total Municipalities	1,205,620	1,160,166	3,466,829	38,632,376	15,669,693	0	0	14,175	113,340	11,985	0	60,274,184
68.47%	%all municip.sectors of cnty	7.69%	6.75%	5.16%	73.88%	60.64%			0.01%	0.72%	0.10%		14.79%

25 DEUEL

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 2,464	Value : 295,231,357	Growth 5,346,581	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	37	138,451	0	0	98	353,765	135	492,216	
02. Res Improve Land	658	3,458,530	0	0	123	5,247,862	781	8,706,392	
03. Res Improvements	666	38,692,110	0	0	131	8,321,880	797	47,013,990	
04. Res Total	703	42,289,091	0	0	229	13,923,507	932	56,212,598	614,370
% of Res Total	75.43	75.23	0.00	0.00	24.57	24.77	37.82	19.04	11.49
05. Com UnImp Land	7	74,565	0	0	11	212,240	18	286,805	
06. Com Improve Land	102	1,267,103	1	1,025	28	1,065,381	131	2,333,509	
07. Com Improvements	108	14,457,160	1	14,015	32	13,004,595	141	27,475,770	
08. Com Total	115	15,798,828	1	15,040	43	14,282,216	159	30,096,084	4,167,768
% of Com Total	72.33	52.49	0.63	0.05	27.04	47.46	6.45	10.19	77.95
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	703	42,289,091	0	0	229	13,923,507	932	56,212,598	614,370
% of Res & Rec Total	75.43	75.23	0.00	0.00	24.57	24.77	37.82	19.04	11.49
Com & Ind Total	115	15,798,828	1	15,040	43	14,282,216	159	30,096,084	4,167,768
% of Com & Ind Total	72.33	52.49	0.63	0.05	27.04	47.46	6.45	10.19	77.95
17. Taxable Total	818	58,087,919	1	15,040	272	28,205,723	1,091	86,308,682	4,782,138
% of Taxable Total	74.98	67.30	0.09	0.02	24.93	32.68	44.28	29.23	89.44

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	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	80	78,000	80	78,000	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	80	78,000	80	78,000	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	69	0	39	108

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	11,920	0	0	985	134,777,485	987	134,789,405
28. Ag-Improved Land	1	38,240	0	0	291	54,074,505	292	54,112,745
29. Ag Improvements	1	88,200	0	0	305	19,854,325	306	19,942,525

30. Ag Total				1,293	208,844,675
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	30,000	0	0.00	0	
33. HomeSite Improvements	1	0.00	83,340	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	4,860	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	7	17.76	242,520	7	17.76	242,520	
32. HomeSite Improv Land	168	182.74	5,048,000	169	183.74	5,078,000	
33. HomeSite Improvements	181	0.00	10,538,200	182	0.00	10,621,540	241,027
34. HomeSite Total				189	201.50	15,942,060	
35. FarmSite UnImp Land	24	47.87	243,705	24	47.87	243,705	
36. FarmSite Improv Land	245	940.70	2,859,410	246	941.65	2,866,535	
37. FarmSite Improvements	294	0.00	9,316,125	295	0.00	9,320,985	323,416
38. FarmSite Total				319	989.52	12,431,225	
39. Road & Ditches	1,057	3,753.51	0	1,059	3,753.82	0	
40. Other- Non Ag Use	1	18.11	37,555	1	18.11	37,555	
41. Total Section VI				508	4,962.95	28,410,840	564,443

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	8,412.51	37.95%	18,848,895	38.72%	2,240.58
46. 1A	8,483.23	38.27%	18,993,970	39.02%	2,239.00
47. 2A1	20.22	0.09%	44,060	0.09%	2,179.03
48. 2A	2,417.77	10.91%	5,170,135	10.62%	2,138.39
49. 3A1	427.78	1.93%	941,120	1.93%	2,200.01
50. 3A	305.10	1.38%	606,165	1.25%	1,986.77
51. 4A1	1,964.74	8.86%	3,839,120	7.89%	1,954.01
52. 4A	135.38	0.61%	231,365	0.48%	1,709.00
53. Total	22,166.73	100.00%	48,674,830	100.00%	2,195.85
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,643.34	68.82%	72,632,900	73.06%	612.20
56. 2D1	228.99	0.13%	139,230	0.14%	608.02
57. 2D	24,910.31	14.45%	13,003,180	13.08%	522.00
58. 3D1	12,081.33	7.01%	6,306,435	6.34%	522.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,844.41	8.03%	6,160,780	6.20%	445.00
61. 4D	2,680.06	1.55%	1,168,490	1.18%	435.99
62. Total	172,388.44	100.00%	99,411,015	100.00%	576.67
Grass					
63. 1G1	1,620.60	2.15%	694,510	2.16%	428.55
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	445.17	0.59%	196,720	0.61%	441.90
66. 2G	916.44	1.22%	378,890	1.18%	413.44
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	18,878.87	25.07%	8,445,530	26.28%	447.35
69. 4G1	47,464.89	63.03%	19,947,510	62.08%	420.26
70. 4G	5,976.40	7.94%	2,468,255	7.68%	413.00
71. Total	75,302.37	100.00%	32,131,415	100.00%	426.70
Irrigated Total					
	22,166.73	8.20%	48,674,830	26.98%	2,195.85
Dry Total					
	172,388.44	63.79%	99,411,015	55.10%	576.67
Grass Total					
	75,302.37	27.86%	32,131,415	17.81%	426.70
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	397.21	0.15%	216,575	0.12%	545.24
74. Exempt	397.83	0.15%	171,685	0.10%	431.55
75. Market Area Total	270,254.75	100.00%	180,433,835	100.00%	667.64

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	4,455	0.00	0	22,164.74	48,670,375	22,166.73	48,674,830
77. Dry Land	0.00	0	0.00	0	172,388.44	99,411,015	172,388.44	99,411,015
78. Grass	21.17	8,580	0.00	0	75,281.20	32,122,835	75,302.37	32,131,415
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	397.21	216,575	397.21	216,575
81. Exempt	42.00	0	0.00	0	355.83	171,685	397.83	171,685
82. Total	23.16	13,035	0.00	0	270,231.59	180,420,800	270,254.75	180,433,835

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	22,166.73	8.20%	48,674,830	26.98%	2,195.85
Dry Land	172,388.44	63.79%	99,411,015	55.10%	576.67
Grass	75,302.37	27.86%	32,131,415	17.81%	426.70
Waste	0.00	0.00%	0	0.00%	0.00
Other	397.21	0.15%	216,575	0.12%	545.24
Exempt	397.83	0.15%	171,685	0.10%	431.55
Total	270,254.75	100.00%	180,433,835	100.00%	667.64

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 N/a Or Error	0	0	1	3,900	1	1,655	1	5,555	0
83.2 Big Springs	16	37,301	212	929,550	213	10,923,765	229	11,890,616	181,644
83.3 Chappell	21	101,150	445	2,525,080	453	27,768,465	474	30,394,695	165,361
83.4 Rural	98	353,765	123	5,247,862	130	8,320,105	228	13,921,732	267,365
84 Residential Total	135	492,216	781	8,706,392	797	47,013,990	932	56,212,598	614,370

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	2	11,025	34	238,233	38	5,409,750	40	5,659,008	108,912
85.2 Chappell	4	52,540	64	597,895	65	4,823,145	69	5,473,580	3,062
85.3 Rural	12	223,240	33	1,497,381	38	17,242,875	50	18,963,496	4,055,794
86 Commercial Total	18	286,805	131	2,333,509	141	27,475,770	159	30,096,084	4,167,768

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	1,412.03	2.13%	571,870	2.13%	405.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	355.41	0.54%	143,940	0.54%	405.00
90. 2G	874.11	1.32%	354,000	1.32%	404.98
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	14,509.56	21.86%	5,876,395	21.86%	405.00
93. 4G1	43,507.37	65.55%	17,620,500	65.55%	405.00
94. 4G	5,714.98	8.61%	2,314,530	8.61%	404.99
95. Total	66,373.46	100.00%	26,881,235	100.00%	405.00
CRP					
96. 1C1	208.57	2.34%	122,640	2.34%	588.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	89.76	1.01%	52,780	1.01%	588.01
99. 2C	42.33	0.47%	24,890	0.47%	588.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	4,369.31	48.93%	2,569,135	48.93%	588.00
102. 4C1	3,957.52	44.32%	2,327,010	44.32%	588.00
103. 4C	261.42	2.93%	153,725	2.93%	588.04
104. Total	8,928.91	100.00%	5,250,180	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	66,373.46	88.14%	26,881,235	83.66%	405.00
CRP Total	8,928.91	11.86%	5,250,180	16.34%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,302.37	100.00%	32,131,415	100.00%	426.70

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	52,289,633	56,212,598	3,922,965	7.50%	614,370	6.33%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	15,746,655	15,942,060	195,405	1.24%	241,027	-0.29%
04. Total Residential (sum lines 1-3)	68,036,288	72,154,658	4,118,370	6.05%	855,397	4.80%
05. Commercial	25,842,104	30,096,084	4,253,980	16.46%	4,167,768	0.33%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	25,842,104	30,096,084	4,253,980	16.46%	4,167,768	0.33%
08. Ag-Farmsite Land, Outbuildings	12,147,670	12,431,225	283,555	2.33%	323,416	-0.33%
09. Minerals	88,870	78,000	-10,870	-12.23	0	-12.23%
10. Non Ag Use Land	37,555	37,555	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	12,274,095	12,546,780	272,685	2.22%	323,416	-0.41%
12. Irrigated	65,944,530	48,674,830	-17,269,700	-26.19%		
13. Dryland	104,596,000	99,411,015	-5,184,985	-4.96%		
14. Grassland	30,820,220	32,131,415	1,311,195	4.25%		
15. Wasteland	0	0	0			
16. Other Agland	0	216,575	216,575			
17. Total Agricultural Land	201,360,750	180,433,835	-20,926,915	-10.39%		
18. Total Value of all Real Property (Locally Assessed)	307,513,237	295,231,357	-12,281,880	-3.99%	5,346,581	-5.73%

2021 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:
	\$164,442
7.	Adopted budget, or granted budget if different from above:
	\$164,442
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$63,342.40
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:
	\$9,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$18,604.54

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, Assessor does own maps.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	2018

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:
	Pritchard & Abbott for mineral appraisals.
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
	Stanards. 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 that the appraisal firms be certified.
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.

2021 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:										
	The Assessor and staff will do Big Springs and Rural Res. Stanards will do Chappell.										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chappell—located on the I-80 corridor is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (paved streets and businesses). There are no operating businesses on the I-80 exchange.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Big Springs—also located along Interstate 80 near the junction of I-80 and I-76. There are operating businesses located on the exchange. The Flying J Truck Stop is the primary local employer for the community.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—includes all properties not located within the boundaries of the Village of Big Springs or the City of Chappell. These properties are located on acreages with the characteristics of “country living.”</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chappell—located on the I-80 corridor is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (paved streets and businesses). There are no operating businesses on the I-80 exchange.	20	Big Springs—also located along Interstate 80 near the junction of I-80 and I-76. There are operating businesses located on the exchange. The Flying J Truck Stop is the primary local employer for the community.	80	Rural—includes all properties not located within the boundaries of the Village of Big Springs or the City of Chappell. These properties are located on acreages with the characteristics of “country living.”	AG	Agricultural homes and outbuildings.
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AG	Agricultural homes and outbuildings.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	The county utilizes the depreciation tables provided by the CAMA vendor.										
5.	Are individual depreciation tables developed for each valuation group?										
	CAMA depreciation tables are used for all residential properties within the County.										
6.	Describe the methodology used to determine the residential lot values?										
	The Assessor begins with price per square foot and then makes adjustments for location, etc.										
7.	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 is \$7,500 and all remaining acres if there is no agricultural use is valued at Acres 3-10 \$2,000 per acre 11-15 \$1,600 per acre, 16 up to 40 acres is assessed at grass value.										
8.	Are there form 191 applications on file?										
	No										
9.	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.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2016	2016	2020	2020
20	2016	2016	2020	2017
80	2016	2016	2020	2018
AG	2016	2016	2020	2018

2021 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:																							
	The assessor and staff, Tax Valuation, Inc. Stanards will be doing data collection Summer of 2021.																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
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80	Rural Commercial—includes all commercial properties located outside of the village of Big Springs and the city of Chappell.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The cost approach based on sales is used to estimate the market value of commercial properties.																							
3a.	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.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	The county uses the tables provided by the CAMA vendor.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No, due to the limited commercial market in Deuel County.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	The Assessor uses a square foot value (an acre value for rural), then makes adjustments for location, etc.																							
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2021 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:							
	Assessor/staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	There is only one county-wide market area for agricultural land in Deuel County.	2019						
3.	Describe the process used to determine and monitor market areas.							
	The sales in Deuel County appear to be relatively consistent countywide.							
4.	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.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Tax Valuation, Inc. reviewed intensive use parcels in 2016. The acres that have buildings are valued at \$10,000 per acre. The surrounding ground is valued at agricultural grass values.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
7a.	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>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	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>							
8c.	Describe the non-agricultural influences recognized within the county.							

	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2021 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2021, 2022, and 2023

Date: September 18, 2020

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 2020 County Abstract, Deuel County consists of 2,457 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base of Real Estate</u>
Residential	934	38.02	17.19
Commercial	158	6.43	8.39
Mineral	80	3.26	.03
Agricultural	<u>1285</u>	<u>52.29</u>	<u>74.39</u>
Total	2457	100.00	100.00

Deuel County has 270,343.08 acres of agricultural land. Irrigated land accounts for 8.26%, 63.77% is Dry, 27.86% is Grass. Land classified as "other" accounts for .11% of the total.

New property: For assessment year 2020, 15 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$384,570.

Current Resources:

A. Staff/Budget/Training:

The Deuel County Assessor's office staff consists of the assessor and assessment clerk. We submitted a budget request for 2020-2021 in the amount of \$164,442. This budget was approved without amendment by the County Board.

The cost for required training/continuing education has been incorporated into the budget. One staff member holds the Assessor Certificate. One staff member is new and will begin working on attaining her 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 GIS Workshop for our GIS system. Implemented Pictometry Imagery for current GIS Images. We have two websites available to the public. deuel.gworks.com and www.nebraskaassessoronline.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 2016 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. Record maintenance and mapping updates are 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 purpose 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 the Assessor.

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 was updated in 2015. We have the MIPS V3.1.0.8 which utilizes residential pricing from 2016 and commercial pricing from 2016. 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 perform extensive sales studies. All improvements are on or 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 2019:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	92%	24.93	108.03
Commercial	100%	22.01	81.59
Agricultural	72%	12.54	100.07

Deuel County had a Show Cause Hearing for Dryland values, so I am not certain of the Agricultural numbers.

Action Planned for Assessment Year 2021:

Residential:

1. We will continue to monitor Residential properties for changes and sales.
2. We have contracted with Standard Appraisal to complete our Chappell residential review. They began reviewing properties August 17, 2020 and will have all review work completed and back to our office for data entry before the March 19, 2021 values are due.

Commercial:

1. We will continue to monitor Commercial properties for changes and sales.
2. We have contracted with Stanard Appraisal to complete our commercial property review. They will begin work in Summer of 2021 and will have all review work completed and back to our office for data entry before the March 19, 2022 values are due.

Agricultural:

1. We will continue to monitor Agricultural land sales.
2. Continue working to Identify CRP, CREP, WRP, and Public Hunting Ground in the county.

Action Planned for Assessment Year 2022:

Residential:

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

Commercial:

1. Stanard Appraisal will complete review of Commercial properties and return all data to the county for data entry and implementation of all valuation changes prior to March 19, 2022.

Agricultural:

1. We will continue to monitor Agricultural land sales.
2. We will continue to work on identifying CRP, CREP, WRP, and Public Hinting Grounds in the county.
3. We will begin the rural review process in the spring on 2022 for March 19, 2023 values.

Action Planned for Assessment Year 2023:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will begin Big Springs review for completion and implementation for March 19, 2024 values.

Commercial:

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

Agricultural:

1. We will continue to monitor Agricultural land sales.

Respectfully submitted,
Marica K. Schievelbein
Deuel County Assessor
Dated: 10/02/2018

Signed and submitted to:
Deuel County Board of Equalization