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**DEPARTMENT OF REVENUE**

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

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**DEUEL COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for 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: Michele Bartlett, Deuel County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

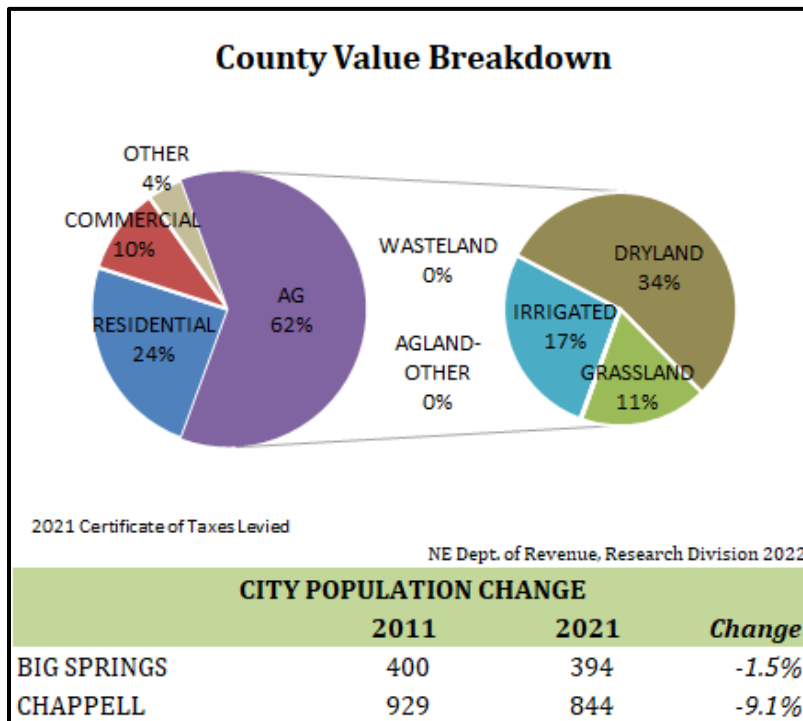
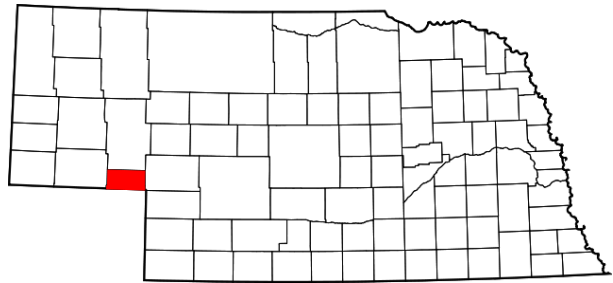
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 440 square miles, Deuel County has 1,838 residents, per the Census Bureau Quick Facts for 2020, a 5% population decline from the 2010 U.S. Census. Reports indicate that 76% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$72,844 (2021 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 54 employer establishments with total employment of 275, a decrease of 10% from 2019.

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).

# 2022 Residential Correlation for Deuel County

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## *Assessment Actions*

Review and pick-up work was completed on new and altered structures. A 10% increase adjustment was implemented in Big Springs. Depreciation on rural homes were decreased by 25%.

## *Assessment Practice Review*

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

Sales qualification and verification practices were reviewed with the county assessor. The residential class usability rate is considerably higher than the statewide average. A review of the roster of all sales was conducted with the county assessor, and it was determined that appropriate qualification standards were being used.

Big Springs, Chappell and rural residential comprise the three valuation groups that are used in residential class. Analysis indicates that the three valuation groups reflect unique economic areas.

Costing and depreciation tables are dated 2016. The lot studies are also from 2016. A written valuation methodology has been provided to the Property Assessment Division (Division) detailing the processes used and the assessment actions that have been implemented.

## *Description of Analysis*

Three valuation groups based on assessor location are used to define the residential property class.

<b>Valuation Group</b>	<b>Description</b>
10	Chappell
20	Big Springs
80	Rural residential

The current study period with 76 sales resulted in a median of 96%. The COD is in range at 14%. The PRD is in range at 103%. Valuation Group 10 has the bulk of the sales with a total of 55 that produced a 97% median. The COD and PRD were in range at 13% and 102% respectively. Valuation Group 20 with 14 sales had a median of 92%, COD of 21% and a PRD of 107%. The two low dollar sales are having a large impact on the PRD. The removal of either of the sales lowers the PRD to 101%, highlight the impact of outliers on the PRD. Valuation Group 80 had only seven sales with a median of 92%. The COD and PRD were 9% and 102% respectively.

## 2022 Residential Correlation for Deuel County

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An analysis of the change in the residential sales compared to the change in the residential abstract shows a very similar pattern of change. A comparison of the value change in the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflects the assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

In addition to the review of the statistics, the assessment practices of the county assessor are also examined. In consideration of that review and all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
10	55	96.76	92.22	90.19	12.66	102.25
20	14	92.39	97.97	91.26	20.69	107.35
80	7	92.37	89.68	87.66	08.82	102.30
ALL	76	96.07	93.05	89.95	13.82	103.45

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Deuel County is 96%.

# 2022 Commercial Correlation for Deuel County

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## *Assessment Actions*

A complete reappraisal of all commercial properties was conducted.

## *Assessment Practice Review*

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

A review conducted with the Deuel County Assessor of the sales qualification and verification process determined that arm's-length sales are made available for measurement of the commercial class. Acceptable sales qualification and verification practices yielded a usability rate significantly above the state-wide average.

The three approaches to value were considered; however, the small number of commercial sales renders the sales comparison approach less than reliable. With income data typically not available, the income approach was also not viable. The only viable approach to establishing value is the cost approach.

Marshall & Swift costing tables from 2016 are utilized. The depreciation tables are also from 2016. The last lot study was in 2017. The county is up to date in the six-year review and inspection cycle. The Deuel County Assessor provides a written valuation methodology to the Property Assessment Division (Division).

## *Description of Analysis*

The Deuel County Assessor uses three valuation groups based on assessor location for statistical analysis of commercial sales. Valuation Group 10 had nine of the total sales of 11. Each of the other two valuation groups had only one sale each.

<b>Valuation Group</b>	<b>Description</b>
10	Chappell
20	Big Springs.
80	Rural

The overall median was 99% with a COD of 10% and an elevated PRD of 107%. The nine sales in Value Group 10 had a median of 99%. The overall elevated PRD stems from this group which for the group is 108%. The COD is at 11%. A trimmed analysis of this group showed that by removing the highest and lowest ratio improved the PRD to 101%. No clear pattern of regressivity was found.

## 2022 Commercial Correlation for Deuel County

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A review of the 2022 County Abstract of Assessment for Real Property, Form 45, Compared with the 2021 Certificate of Taxes Levied Report (CTL) and the examination of the movement of the study period sales compared to the abstract change were in line with the reappraisal that was done and the small sample size of the commercial parcels in Deuel County.

### *Equalization and Quality of Assessment*

The assessment practices reviewed in Deuel County indicate that the commercial property valuation complies with generally accepted mass appraisal techniques and that commercial property is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	9	98.80	101.63	94.13	11.12	107.97
20	1	105.81	105.81	105.81	00.00	100.00
80	1	95.54	95.54	95.54	00.00	100.00
____ALL____	11	98.80	101.46	95.12	10.05	106.67

### *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.

## 2022 Agricultural Correlation for Deuel County

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### *Assessment Actions*

All dryland classes were increased from 10% - 35% with prices ranging from \$600 per acre to \$675 per acre, resulting in an overall 14% increase in dryland. All pick-up work and general maintenance work was completed.

### *Assessment Practice Review*

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

A review was conducted with the Deuel County Assessor on the sales verification and qualification process. The non-qualified sales have sufficient documentation for reasons of disqualification, and the usability rate of the agricultural class is far above the statewide average. There is some evidence that sales qualification could improve. The Division (Property Assessment Division) will work with the new assessor on sales qualification.

The county assessor uses only one market area to value agricultural land. Dryland and grassland comprise the bulk of agricultural land in the county. The primary use of the land was examined along with the agricultural market which shows that property values are equitably determined.

There are no special valuation applications on file in the county. A non-agricultural influence on the market is not observed in the market. The county has identified a few intensive use properties.

### *Description of Analysis*

The three measures of central tendency were all in the qualified range based on the 58 sales during the study period with the median being at 74%. The weighted mean was at 71% while the mean was at 75%. When using the 80% Majority Land Use (MLU), the 35 sales of dryland represented a clear majority of the agricultural sales in Deuel County with a median of 72%. Grassland comprised 16 sales with a 75% median. Irrigated land did not have a sufficiently large enough number of sales, with its 3 sales at a 73% median, to provide a reliable analysis.

### *Equalization and Quality of Assessment*

A review of the agricultural economy in the area and a review of the Deuel County assessment practices supports that land values in the county are assessed uniformly and according to generally accepted mass appraisal techniques. Outbuildings in the agricultural and rural residential improvements demonstrate apparent equalization.

## 2022 Agricultural Correlation for Deuel County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	73.00	65.11	60.85	11.52	107.00
1	3	73.00	65.11	60.85	11.52	107.00
<u>Dry</u>						
County	35	71.74	73.06	71.68	12.68	101.93
1	35	71.74	73.06	71.68	12.68	101.93
<u>Grass</u>						
County	16	74.63	75.40	71.37	14.79	105.65
1	16	74.63	75.40	71.37	14.79	105.65
<u>ALL</u>						
	58	73.98	74.51	70.85	14.40	105.17

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Deuel County is 74%.

## 2022 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
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2022.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary for Deuel County

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### Residential Real Property - Current

Number of Sales	76	Median	96.07
Total Sales Price	\$7,300,900	Mean	93.05
Total Adj. Sales Price	\$7,300,900	Wgt. Mean	89.95
Total Assessed Value	\$6,567,414	Average Assessed Value of the Base	\$64,156
Avg. Adj. Sales Price	\$96,064	Avg. Assessed Value	\$86,413

### Confidence Interval - Current

95% Median C.I	92.37 to 98.12
95% Wgt. Mean C.I	86.08 to 93.83
95% Mean C.I	88.76 to 97.34
% of Value of the Class of all Real Property Value in the County	18.51
% of Records Sold in the Study Period	8.17
% of Value Sold in the Study Period	11.01

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	80	97	96.96
2020	71	92	92.03
2019	56	95	94.94
2018	55	93	92.55

## 2022 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	11	Median	98.80
Total Sales Price	\$984,783	Mean	101.46
Total Adj. Sales Price	\$984,783	Wgt. Mean	95.12
Total Assessed Value	\$936,733	Average Assessed Value of the Base	\$219,397
Avg. Adj. Sales Price	\$89,526	Avg. Assessed Value	\$85,158

### Confidence Interval - Current

95% Median C.I	95.54 to 117.23
95% Wgt. Mean C.I	83.28 to 106.96
95% Mean C.I	91.87 to 111.05
% of Value of the Class of all Real Property Value in the County	11.09
% of Records Sold in the Study Period	6.75
% of Value Sold in the Study Period	2.62

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	11	100	97.80
2020	10	100	100.09
2019	9	100	99.67
2018	9	100	99.67

**25 Deuel**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 76  
 Total Sales Price : 7,300,900  
 Total Adj. Sales Price : 7,300,900  
 Total Assessed Value : 6,567,414  
 Avg. Adj. Sales Price : 96,064  
 Avg. Assessed Value : 86,413

MEDIAN : 96  
 WGT. MEAN : 90  
 MEAN : 93  
 COD : 13.82  
 PRD : 103.45

COV : 20.49  
 STD : 19.07  
 Avg. Abs. Dev : 13.28  
 MAX Sales Ratio : 155.87  
 MIN Sales Ratio : 48.42

95% Median C.I. : 92.37 to 98.12  
 95% Wgt. Mean C.I. : 86.08 to 93.83  
 95% Mean C.I. : 88.76 to 97.34

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	10	98.57	101.41	94.37	11.12	107.46	78.17	155.87	82.32 to 104.31	101,200	95,499
01-JAN-20 To 31-MAR-20	5	98.65	107.18	103.64	09.56	103.42	96.81	131.81	N/A	73,500	76,179
01-APR-20 To 30-JUN-20	13	97.05	96.26	95.76	05.24	100.52	72.02	113.03	93.55 to 98.91	104,577	100,141
01-JUL-20 To 30-SEP-20	13	94.78	95.03	93.08	08.55	102.09	78.29	109.86	83.09 to 105.60	95,846	89,217
01-OCT-20 To 31-DEC-20	5	98.07	97.71	98.65	02.57	99.05	93.04	101.25	N/A	106,700	105,258
01-JAN-21 To 31-MAR-21	8	94.93	97.25	92.76	27.40	104.84	59.19	145.42	59.19 to 145.42	77,188	71,598
01-APR-21 To 30-JUN-21	12	92.80	88.03	81.96	16.59	107.41	58.79	124.70	67.72 to 103.65	102,083	83,671
01-JUL-21 To 30-SEP-21	10	72.72	71.17	70.94	09.94	100.32	48.42	84.04	61.94 to 79.88	93,990	66,675
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	41	97.57	98.46	95.30	08.41	103.32	72.02	155.87	95.37 to 99.56	97,195	92,623
01-OCT-20 To 30-SEP-21	35	84.04	86.70	83.53	20.95	103.80	48.42	145.42	73.78 to 95.92	94,740	79,139
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	36	97.56	97.54	96.07	06.84	101.53	72.02	131.81	94.78 to 98.91	97,403	93,579
<u>ALL</u>	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	55	96.76	92.22	90.19	12.66	102.25	48.42	145.42	93.55 to 98.23	93,435	84,269
20	14	92.39	97.97	91.26	20.69	107.35	70.31	155.87	78.17 to 124.70	74,179	67,695
80	7	92.37	89.68	87.66	08.82	102.30	75.23	101.79	75.23 to 101.79	160,500	140,696
<u>ALL</u>	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413
06											
07											
<u>ALL</u>	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413

**25 Deuel**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 76  
Total Sales Price : 7,300,900  
Total Adj. Sales Price : 7,300,900  
Total Assessed Value : 6,567,414  
Avg. Adj. Sales Price : 96,064  
Avg. Assessed Value : 86,413

MEDIAN : 96  
WGT. MEAN : 90  
MEAN : 93  
COD : 13.82  
PRD : 103.45

COV : 20.49  
STD : 19.07  
Avg. Abs. Dev : 13.28  
MAX Sales Ratio : 155.87  
MIN Sales Ratio : 48.42

95% Median C.I. : 92.37 to 98.12  
95% Wgt. Mean C.I. : 86.08 to 93.83  
95% Mean C.I. : 88.76 to 97.34

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	7	105.60	112.10	109.40	23.38	102.47	67.62	155.87	67.62 to 155.87	21,714	23,756	
___Ranges Excl. Low \$___												
Greater Than 4,999	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413	
Greater Than 14,999	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413	
Greater Than 29,999	69	95.92	91.11	89.54	12.50	101.75	48.42	145.31	91.21 to 98.07	103,607	92,770	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	7	105.60	112.10	109.40	23.38	102.47	67.62	155.87	67.62 to 155.87	21,714	23,756	
30,000 TO 59,999	11	100.30	98.03	97.43	10.75	100.62	58.79	131.81	79.88 to 109.85	42,909	41,807	
60,000 TO 99,999	32	97.56	90.97	91.56	11.40	99.36	48.42	113.03	84.04 to 99.56	79,031	72,358	
100,000 TO 149,999	10	93.19	92.79	92.00	17.04	100.86	65.32	145.31	71.66 to 105.72	115,340	106,118	
150,000 TO 249,999	16	91.79	85.59	85.64	10.99	99.94	61.94	101.25	75.23 to 94.78	187,156	160,289	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	76	96.07	93.05	89.95	13.82	103.45	48.42	155.87	92.37 to 98.12	96,064	86,413	

**25 Deuel**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 11  
Total Sales Price : 984,783  
Total Adj. Sales Price : 984,783  
Total Assessed Value : 936,733  
Avg. Adj. Sales Price : 89,526  
Avg. Assessed Value : 85,158

MEDIAN : 99  
WGT. MEAN : 95  
MEAN : 101  
COD : 10.05  
PRD : 106.67

COV : 14.06  
STD : 14.27  
Avg. Abs. Dev : 09.93  
MAX Sales Ratio : 125.14  
MIN Sales Ratio : 70.67

95% Median C.I. : 95.54 to 117.23  
95% Wgt. Mean C.I. : 83.28 to 106.96  
95% Mean C.I. : 91.87 to 111.05

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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											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	2	97.60	97.60	98.28	01.23	99.31	96.40	98.80	N/A	63,750	62,653
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	105.81	105.81	105.81	00.00	100.00	105.81	105.81	N/A	60,000	63,488
01-JAN-20 To 31-MAR-20	1	95.61	95.61	95.61	00.00	100.00	95.61	95.61	N/A	145,000	138,635
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	95.54	95.54	95.54	00.00	100.00	95.54	95.54	N/A	192,000	183,445
01-OCT-20 To 31-DEC-20	2	121.19	121.19	121.69	03.27	99.59	117.23	125.14	N/A	37,250	45,330
01-JAN-21 To 31-MAR-21	3	102.47	95.24	83.77	13.63	113.69	70.67	112.59	N/A	95,261	79,802
01-APR-21 To 30-JUN-21	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	100,000	95,795
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	2	97.60	97.60	98.28	01.23	99.31	96.40	98.80	N/A	63,750	62,653
01-OCT-19 To 30-SEP-20	3	95.61	98.99	97.12	03.58	101.93	95.54	105.81	N/A	132,333	128,523
01-OCT-20 To 30-SEP-21	6	107.53	103.98	92.52	13.34	112.39	70.67	125.14	70.67 to 125.14	76,714	70,977
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	98.80	100.34	100.69	03.18	99.65	96.40	105.81	N/A	62,500	62,931
01-JAN-20 To 31-DEC-20	4	106.42	108.38	100.30	12.04	108.06	95.54	125.14	N/A	102,875	103,185
<u>ALL</u>	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	9	98.80	101.63	94.13	11.12	107.97	70.67	125.14	95.61 to 117.23	81,420	76,644
20	1	105.81	105.81	105.81	00.00	100.00	105.81	105.81	N/A	60,000	63,488
80	1	95.54	95.54	95.54	00.00	100.00	95.54	95.54	N/A	192,000	183,445
<u>ALL</u>	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158

**25 Deuel**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 11  
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Total Adj. Sales Price : 984,783  
Total Assessed Value : 936,733  
Avg. Adj. Sales Price : 89,526  
Avg. Assessed Value : 85,158

MEDIAN : 99  
WGT. MEAN : 95  
MEAN : 101  
COD : 10.05  
PRD : 106.67

COV : 14.06  
STD : 14.27  
Avg. Abs. Dev : 09.93  
MAX Sales Ratio : 125.14  
MIN Sales Ratio : 70.67

95% Median C.I. : 95.54 to 117.23  
95% Wgt. Mean C.I. : 83.28 to 106.96  
95% Mean C.I. : 91.87 to 111.05

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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	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158
04											
<u>ALL</u>	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158

**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											
Less Than 30,000	1	96.40	96.40	96.40	00.00	100.00	96.40	96.40	N/A	27,500	26,510
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158
Greater Than 14,999	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158
Greater Than 29,999	10	100.64	101.97	95.08	10.61	107.25	70.67	125.14	95.54 to 117.23	95,728	91,022
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	96.40	96.40	96.40	00.00	100.00	96.40	96.40	N/A	27,500	26,510
30,000 TO 59,999	3	117.23	114.95	115.27	06.45	99.72	102.47	125.14	N/A	37,278	42,972
60,000 TO 99,999	2	109.20	109.20	109.23	03.10	99.97	105.81	112.59	N/A	60,500	66,084
100,000 TO 149,999	3	95.80	96.74	96.59	01.11	100.16	95.61	98.80	N/A	115,000	111,075
150,000 TO 249,999	2	83.11	83.11	83.26	14.97	99.82	70.67	95.54	N/A	189,725	157,958
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158

**25 Deuel**  
**COMMERCIAL**

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

Qualified

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 WGT. MEAN : 95  
 MEAN : 101  
 COD : 10.05  
 PRD : 106.67

COV : 14.06  
 STD : 14.27  
 Avg. Abs. Dev : 09.93  
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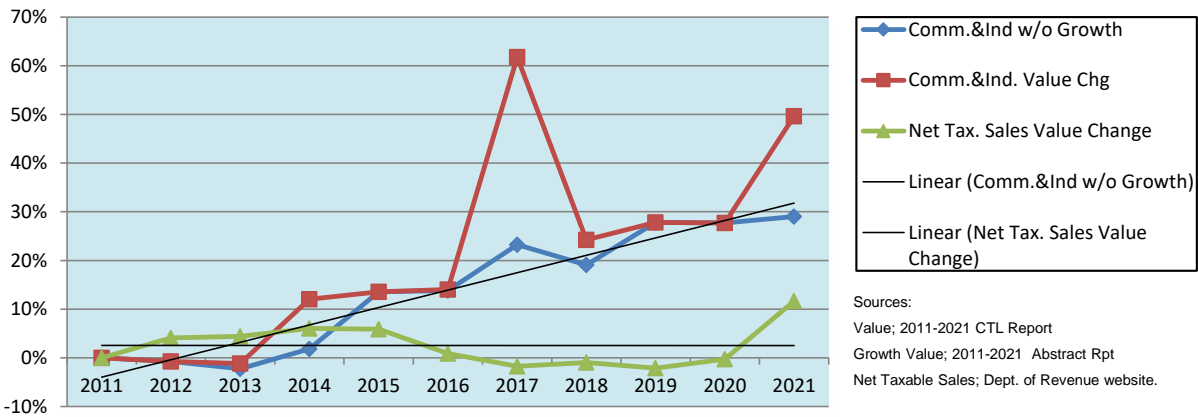
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	70.67	70.67	70.67	00.00	100.00	70.67	70.67	N/A	187,450	132,470
313	1	98.80	98.80	98.80	00.00	100.00	98.80	98.80	N/A	100,000	98,795
344	2	104.50	104.50	107.56	07.75	97.16	96.40	112.59	N/A	44,250	47,595
352	1	95.61	95.61	95.61	00.00	100.00	95.61	95.61	N/A	145,000	138,635
353	4	104.14	105.33	102.53	05.94	102.73	95.80	117.23	N/A	57,458	58,910
386	1	95.54	95.54	95.54	00.00	100.00	95.54	95.54	N/A	192,000	183,445
528	1	125.14	125.14	125.14	00.00	100.00	125.14	125.14	N/A	42,000	52,560
<u>    </u> ALL <u>    </u>	11	98.80	101.46	95.12	10.05	106.67	70.67	125.14	95.54 to 117.23	89,526	85,158



### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 20,234,005	\$ -	0.00%	\$ 20,234,005		\$ 15,020,254	
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%
2021	\$ 30,274,694	\$ 4,167,768	13.77%	\$ 26,106,926	1.02%	\$ 16,770,520	11.95%
<b>Ann %chg</b>	<b>4.11%</b>			<b>Average</b>	<b>-1.22%</b>	1.11%	<b>1.20%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.76%	-0.76%	4.10%
2013	-2.25%	-1.16%	4.40%
2014	1.82%	12.02%	6.03%
2015	13.54%	13.54%	5.88%
2016	13.80%	14.05%	0.90%
2017	23.24%	61.79%	-1.75%
2018	19.07%	24.24%	-0.93%
2019	27.80%	27.83%	-2.13%
2020	27.72%	27.72%	-0.27%
2021	29.03%	49.62%	11.65%

County Number	25
County Name	Deuel

**25 Deuel**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 58  
 Total Sales Price : 17,254,139  
 Total Adj. Sales Price : 17,254,139  
 Total Assessed Value : 12,224,800  
 Avg. Adj. Sales Price : 297,485  
 Avg. Assessed Value : 210,772

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 75  
 COD : 14.40  
 PRD : 105.17

COV : 19.31  
 STD : 14.39  
 Avg. Abs. Dev : 10.65  
 MAX Sales Ratio : 113.05  
 MIN Sales Ratio : 42.15

95% Median C.I. : 71.09 to 76.11  
 95% Wgt. Mean C.I. : 65.59 to 76.11  
 95% Mean C.I. : 70.81 to 78.21

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	9	76.11	80.37	80.22	10.02	100.19	70.81	100.98	71.05 to 94.44	262,171	210,319
01-JAN-19 To 31-MAR-19	2	83.82	83.82	90.33	15.19	92.79	71.09	96.55	N/A	241,450	218,103
01-APR-19 To 30-JUN-19	7	73.70	75.65	73.82	07.92	102.48	67.82	97.14	67.82 to 97.14	287,116	211,951
01-JUL-19 To 30-SEP-19	1	63.81	63.81	63.81	00.00	100.00	63.81	63.81	N/A	168,000	107,200
01-OCT-19 To 31-DEC-19	3	74.88	70.49	71.01	09.56	99.27	57.55	79.04	N/A	196,325	139,418
01-JAN-20 To 31-MAR-20	2	73.39	73.39	73.58	00.53	99.74	73.00	73.78	N/A	820,000	603,368
01-APR-20 To 30-JUN-20	7	77.49	78.18	76.74	10.84	101.88	61.58	90.30	61.58 to 90.30	284,343	218,218
01-JUL-20 To 30-SEP-20	3	85.72	79.62	82.36	09.74	96.67	64.05	89.09	N/A	42,933	35,362
01-OCT-20 To 31-DEC-20	3	81.00	83.77	83.88	13.25	99.87	69.06	101.25	N/A	149,718	125,583
01-JAN-21 To 31-MAR-21	6	74.32	67.96	71.47	10.02	95.09	49.47	76.98	49.47 to 76.98	393,092	280,960
01-APR-21 To 30-JUN-21	13	62.69	62.96	56.71	16.29	111.02	42.15	89.00	53.09 to 77.13	375,652	213,015
01-JUL-21 To 30-SEP-21	2	107.70	107.70	110.30	04.97	97.64	102.35	113.05	N/A	97,265	107,280
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	19	75.36	78.12	78.08	10.44	100.05	63.81	100.98	71.05 to 83.34	264,224	206,313
01-OCT-19 To 30-SEP-20	15	74.88	76.29	74.94	10.84	101.80	57.55	90.30	71.29 to 86.23	289,878	217,240
01-OCT-20 To 30-SEP-21	24	69.92	70.54	63.99	20.12	110.24	42.15	113.05	56.91 to 77.13	328,571	210,261
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	13	73.70	74.81	75.25	10.33	99.42	57.55	97.14	67.82 to 79.04	249,976	188,102
01-JAN-20 To 31-DEC-20	15	77.49	78.95	76.45	11.70	103.27	61.58	101.25	71.29 to 87.75	280,557	214,473
<u>ALL</u>	58	73.98	74.51	70.85	14.40	105.17	42.15	113.05	71.09 to 76.11	297,485	210,772

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	58	73.98	74.51	70.85	14.40	105.17	42.15	113.05	71.09 to 76.11	297,485	210,772
<u>ALL</u>	58	73.98	74.51	70.85	14.40	105.17	42.15	113.05	71.09 to 76.11	297,485	210,772

**25 Deuel**  
**AGRICULTURAL LAND**

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

Qualified

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

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 Avg. Assessed Value : 210,772

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 75  
 COD : 14.40  
 PRD : 105.17

COV : 19.31  
 STD : 14.39  
 Avg. Abs. Dev : 10.65  
 MAX Sales Ratio : 113.05  
 MIN Sales Ratio : 42.15

95% Median C.I. : 71.09 to 76.11  
 95% Wgt. Mean C.I. : 65.59 to 76.11  
 95% Mean C.I. : 70.81 to 78.21

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	48.54	48.54	48.54	00.00	100.00	48.54	48.54	N/A	1,695,000	822,680
1	1	48.54	48.54	48.54	00.00	100.00	48.54	48.54	N/A	1,695,000	822,680
<b>Dry</b>											
County	33	71.74	73.53	72.33	12.42	101.66	49.47	97.14	69.06 to 76.11	224,461	162,347
1	33	71.74	73.53	72.33	12.42	101.66	49.47	97.14	69.06 to 76.11	224,461	162,347
<b>Grass</b>											
County	14	75.89	78.02	71.69	13.27	108.83	56.91	102.35	64.05 to 89.00	264,276	189,470
1	14	75.89	78.02	71.69	13.27	108.83	56.91	102.35	64.05 to 89.00	264,276	189,470
<b>ALL</b>	<b>58</b>	<b>73.98</b>	<b>74.51</b>	<b>70.85</b>	<b>14.40</b>	<b>105.17</b>	<b>42.15</b>	<b>113.05</b>	<b>71.09 to 76.11</b>	<b>297,485</b>	<b>210,772</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	3	73.00	65.11	60.85	11.52	107.00	48.54	73.78	N/A	1,111,667	676,472
1	3	73.00	65.11	60.85	11.52	107.00	48.54	73.78	N/A	1,111,667	676,472
<b>Dry</b>											
County	35	71.74	73.06	71.68	12.68	101.93	49.47	97.14	69.06 to 76.11	229,083	164,208
1	35	71.74	73.06	71.68	12.68	101.93	49.47	97.14	69.06 to 76.11	229,083	164,208
<b>Grass</b>											
County	16	74.63	75.40	71.37	14.79	105.65	42.15	102.35	64.05 to 85.72	290,991	207,684
1	16	74.63	75.40	71.37	14.79	105.65	42.15	102.35	64.05 to 85.72	290,991	207,684
<b>ALL</b>	<b>58</b>	<b>73.98</b>	<b>74.51</b>	<b>70.85</b>	<b>14.40</b>	<b>105.17</b>	<b>42.15</b>	<b>113.05</b>	<b>71.09 to 76.11</b>	<b>297,485</b>	<b>210,772</b>

## 25 Deuel County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	2,241	2,239	2,179	2,138	2,200	1,987	1,954	1,709	<b>2,196</b>
Garden	1	2,450	2,450	n/a	2,400	2,290	2,290	2,250	2,250	<b>2,335</b>
Keith	2	2,750	2,750	2,751	2,650	2,650	2,650	2,650	2,650	<b>2,714</b>
Keith	3	3,530	3,530	3,530	3,370	3,370	3,370	3,370	3,370	<b>3,475</b>
Perkins	1	3,382	3,399	2,932	3,296	3,262	2,965	3,185	3,171	<b>3,313</b>
Cheyenne	1	2,440	2,427	2,421	2,406	2,410	2,310	2,077	1,929	<b>2,394</b>
Cheyenne	3	2,752	2,747	n/a	2,739	2,734	2,571	2,497	2,453	<b>2,728</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	675	675	625	625	n/a	600	600	<b>657</b>
Garden	1	n/a	700	n/a	700	680	n/a	680	680	<b>697</b>
Keith	2	n/a	935	n/a	935	900	n/a	900	900	<b>930</b>
Keith	3	n/a	1,225	1,225	1,145	1,145	1,145	1,120	1,120	<b>1,195</b>
Perkins	1	n/a	995	995	930	930	n/a	875	875	<b>962</b>
Cheyenne	1	n/a	474	415	457	451	450	385	374	<b>457</b>
Cheyenne	3	n/a	620	605	610	608	n/a	605	600	<b>617</b>

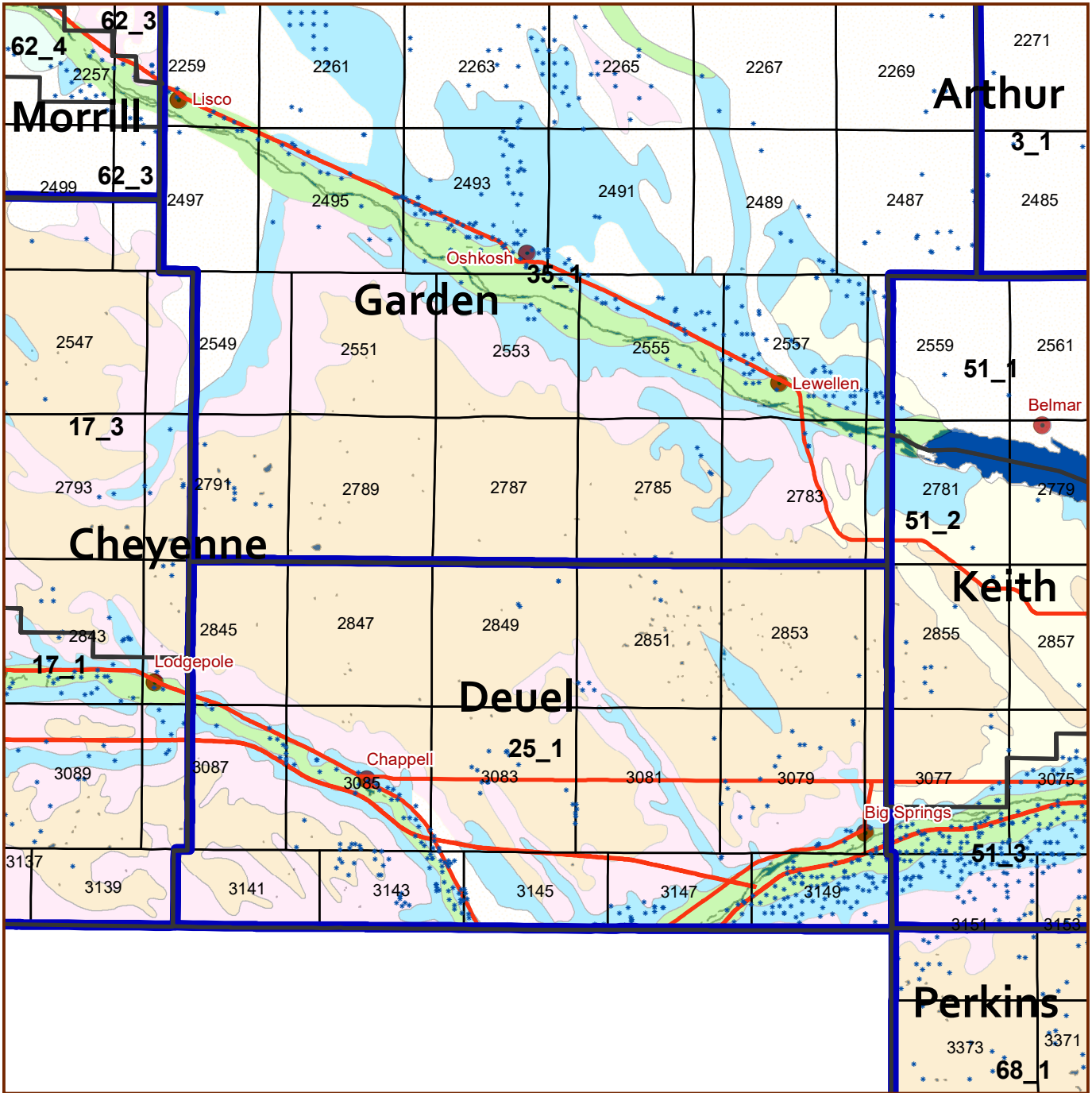
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	405	n/a	405	405	n/a	405	405	405	<b>405</b>
Garden	1	450	n/a	453	450	440	440	440	440	<b>441</b>
Keith	2	525	n/a	n/a	525	n/a	500	500	500	<b>500</b>
Keith	3	665	n/a	640	640	n/a	640	620	620	<b>633</b>
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	<b>585</b>
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	<b>359</b>
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	359	<b>426</b>

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	588	n/a	n/a
Garden	1	680	n/a	50
Keith	2	710	n/a	317
Keith	3	710	n/a	335
Perkins	1	577	n/a	80
Cheyenne	1	377	n/a	100
Cheyenne	3	484	n/a	100

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# DEUEL COUNTY



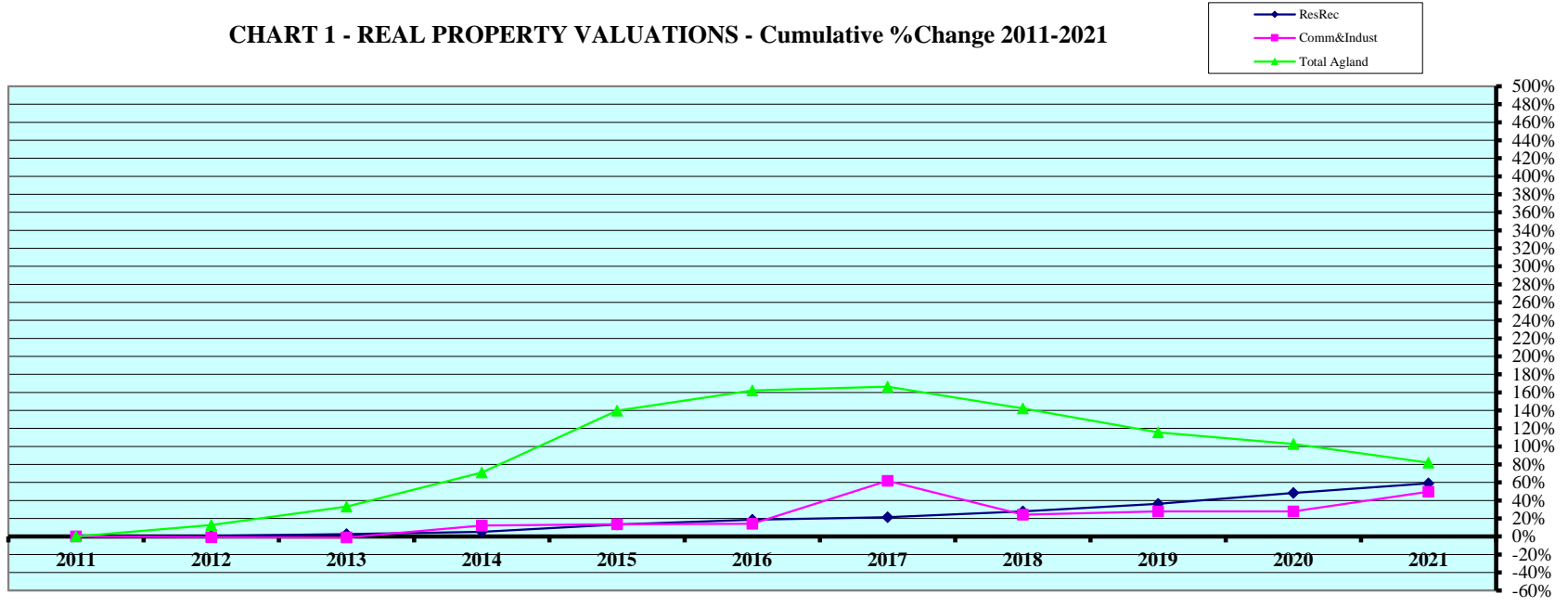
**Legend**

- 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 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	35,251,448	-	-	-	20,234,005	-	-	-	99,303,180	-	-	-
2012	35,434,703	183,255	0.52%	0.52%	20,080,131	-153,874	-0.76%	-0.76%	111,807,100	12,503,920	12.59%	12.59%
2013	36,136,652	701,949	1.98%	2.51%	19,998,352	-81,779	-0.41%	-1.16%	132,354,295	20,547,195	18.38%	33.28%
2014	37,054,150	917,498	2.54%	5.11%	22,667,129	2,668,777	13.34%	12.02%	169,982,770	37,628,475	28.43%	71.18%
2015	39,902,927	2,848,777	7.69%	13.20%	22,972,950	305,821	1.35%	13.54%	238,136,050	68,153,280	40.09%	139.81%
2016	41,796,102	1,893,175	4.74%	18.57%	23,077,890	104,940	0.46%	14.05%	260,354,300	22,218,250	9.33%	162.18%
2017	42,831,676	1,035,574	2.48%	21.50%	32,736,286	9,658,396	41.85%	61.79%	264,512,100	4,157,800	1.60%	166.37%
2018	45,069,611	2,237,935	5.22%	27.85%	25,139,200	-7,597,086	-23.21%	24.24%	240,552,735	-23,959,365	-9.06%	142.24%
2019	48,056,335	2,986,724	6.63%	36.32%	25,864,675	725,475	2.89%	27.83%	214,036,647	-26,516,088	-11.02%	115.54%
2020	52,289,633	4,233,298	8.81%	48.33%	25,842,104	-22,571	-0.09%	27.72%	201,360,750	-12,675,897	-5.92%	102.77%
2021	56,056,430	3,766,797	7.20%	59.02%	30,274,694	4,432,590	17.15%	49.62%	180,660,910	-20,699,840	-10.28%	81.93%

Rate Annual %chg: Residential & Recreational **4.75%**

Commercial & Industrial **4.11%**

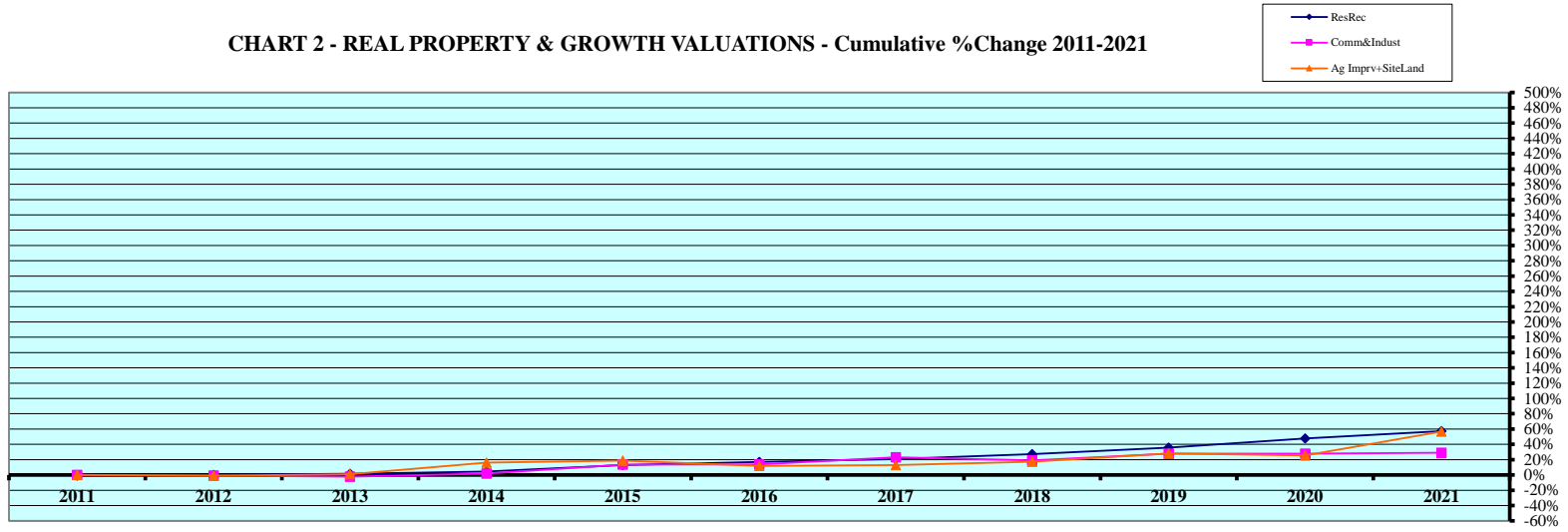
Agricultural Land **6.17%**

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 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	35,251,448	277,655	0.79%	34,973,793	-	-0.79%	20,234,005	0	0.00%	20,234,005	-	0.00%
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	0.05%	20,080,131	0	0.00%	20,080,131	-0.76%	-0.76%
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	1.55%	19,998,352	219,816	1.10%	19,778,536	-1.50%	-2.25%
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	4.49%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	1.82%
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	12.87%	22,972,950	0	0.00%	22,972,950	1.35%	13.54%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	16.97%	23,077,890	51,570	0.22%	23,026,320	0.23%	13.80%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	20.76%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	23.24%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	27.23%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	19.07%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	35.85%	25,864,675	6,237	0.02%	25,858,438	2.86%	27.80%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	47.77%	25,842,104	0	0.00%	25,842,104	-0.09%	27.72%
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	57.28%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	29.03%
Rate Ann%chg	4.75%			Resid & Recreat w/o growth 4.10%			4.11%			C & I w/o growth -1.22%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	-	-
2012	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%	-1.00%
2013	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%	0.90%
2014	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	16.01%
2015	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	18.79%
2016	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	11.63%
2017	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	12.92%
2018	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	17.34%
2019	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	28.05%
2020	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	25.37%
2021	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	56.73%
Rate Ann%chg	2.49%	8.51%	4.67%	Ag Imprv+Site w/o growth			3.00%	

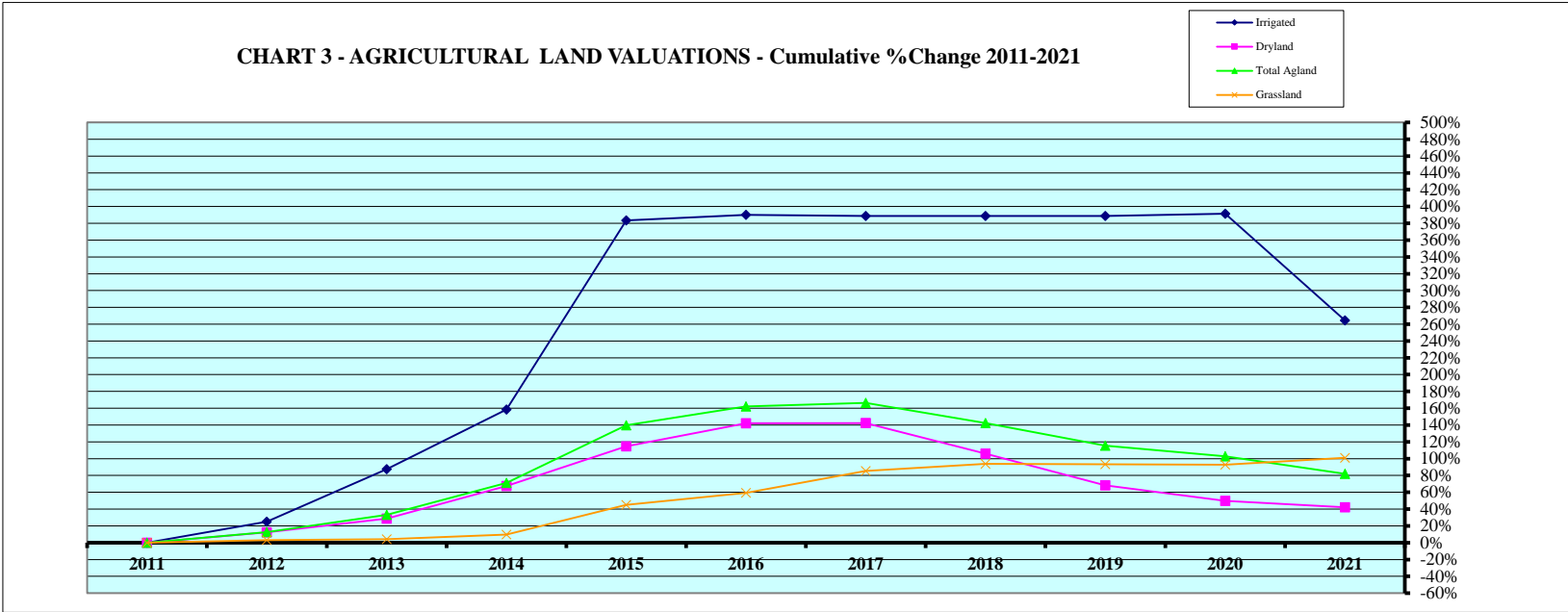
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 25  
County DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	13,419,430	-	-	-	69,865,300	-	-	-	15,993,245	-	-	-
2012	16,769,550	3,350,120	24.96%	24.96%	78,506,895	8,641,595	12.37%	12.37%	16,497,965	504,720	3.16%	3.16%
2013	25,162,180	8,392,630	50.05%	87.51%	89,835,900	11,329,005	14.43%	28.58%	16,668,230	170,265	1.03%	4.22%
2014	34,701,055	9,538,875	37.91%	158.59%	117,042,940	27,207,040	30.29%	67.53%	17,539,030	870,800	5.22%	9.67%
2015	64,887,050	30,185,995	86.99%	383.53%	150,049,830	33,006,890	28.20%	114.77%	23,184,305	5,645,275	32.19%	44.96%
2016	65,761,470	874,420	1.35%	390.05%	169,109,735	19,059,905	12.70%	142.05%	25,483,095	2,298,790	9.92%	59.34%
2017	65,593,110	-168,360	-0.26%	388.79%	169,264,500	154,765	0.09%	142.27%	29,654,490	4,171,395	16.37%	85.42%
2018	65,593,125	15	0.00%	388.79%	143,943,855	-25,320,645	-14.96%	106.03%	31,015,755	1,361,265	4.59%	93.93%
2019	65,565,775	-27,350	-0.04%	388.59%	117,534,255	-26,409,600	-18.35%	68.23%	30,936,617	-79,138	-0.26%	93.44%
2020	65,944,530	378,755	0.58%	391.41%	104,596,000	-12,938,255	-11.01%	49.71%	30,820,220	-116,397	-0.38%	92.71%
2021	48,901,290	-17,043,240	-25.84%	264.41%	99,393,315	-5,202,685	-4.97%	42.26%	32,149,730	1,329,510	4.31%	101.02%

Rate Ann.%chg: Irrigated **13.80%** Dryland **3.59%** Grassland **7.23%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	2,205	-	-	-	23,000	-	-	-	99,303,180	-	-	-
2012	2,205	0	0.00%	0.00%	30,485	7,485	32.54%	32.54%	111,807,100	12,503,920	12.59%	12.59%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	2891.24%	132,354,295	20,547,195	18.38%	33.28%
2014	0	0	-100.00%	-100.00%	699,745	11,760	1.71%	2942.37%	169,982,770	37,628,475	28.43%	71.18%
2015	0	0	-100.00%	-100.00%	14,865	-684,880	-97.88%	-35.37%	238,136,050	68,153,280	40.09%	139.81%
2016	0	0	-100.00%	-100.00%	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	162.18%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	264,512,100	4,157,800	1.60%	166.37%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	240,552,735	-23,959,365	-9.06%	142.24%
2019	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	214,036,647	-26,516,088	-11.02%	115.54%
2020	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	201,360,750	-12,675,897	-5.92%	102.77%
2021	0	0	-100.00%	-100.00%	216,575	216,575	841.63%	841.63%	180,660,910	-20,699,840	-10.28%	81.93%

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

Rate Ann.%chg: Total Agric Land **6.17%**



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	13,364,025	20,631	648			62,895,370	178,405	353			81,700,995	133,333	613		
2012	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%
2013	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%
2014	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%
2015	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%
2016	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%
2017	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%
2018	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%
2019	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%
2020	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%
2021	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 <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	2,585	259	10			0	0				91,291,490	270,127	338		
2012	2,205	221	10	0.00%	0.00%	0	0				99,295,820	269,778	368	8.91%	8.91%
2013	2,205	221	10	0.00%	0.00%	0	0				111,839,175	269,787	415	12.63%	22.66%
2014	0	0				0	310	0			111,839,175	271,149	486	17.18%	43.73%
2015	0	0				0	303	0			169,021,175	270,708	624	28.54%	84.75%
2016	0	0				0	309	0			238,242,345	270,625	880	41.00%	160.49%
2017	0	0				0	298	0			259,954,380	270,639	961	9.11%	184.21%
2018	0	0				0	300	0			264,630,690	270,513	978	1.85%	189.46%
2019	0	0				0	300	0			240,551,765	270,545	889	-9.11%	163.09%
2020	0	0				0	301	0			214,057,525	270,401	792	-10.97%	134.24%
2021	-	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: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,838	DEUEL	16,101,521	16,349,742	72,777,034	56,056,430	30,274,694	0	0	180,660,910	15,923,975	12,439,960	78,000	400,662,266
cnty sectorvalue % of total value:		4.02%	4.08%	18.16%	13.99%	7.56%			45.09%	3.97%	3.10%	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	805,674	572,576	2,876,363	11,872,761	10,468,368	0	0	4,455	0	0	0	26,600,197
21.76%	%sector of county sector	5.00%	3.50%	3.95%	21.18%	34.58%			0.00%				6.64%
	%sector of municipality	3.03%	2.15%	10.81%	44.63%	39.35%			0.02%				100.00%
929	CHAPPELL	324,215	570,195	894,375	30,365,665	5,524,110	0	0	8,580	113,340	11,985	0	37,812,465
50.54%	%sector of county sector	2.01%	3.49%	1.23%	54.17%	18.25%			0.00%	0.71%	0.10%		9.44%
	%sector of municipality	0.86%	1.51%	2.37%	80.31%	14.61%			0.02%	0.30%	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	1,129,889	1,142,771	3,770,738	42,238,426	15,992,478	0	0	13,035	113,340	11,985	0	64,412,662
72.31%	%all municip.sectors of cnty	7.02%	6.99%	5.18%	75.35%	52.82%			0.01%	0.71%	0.10%		16.08%

25 DEUEL

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,475</b>	<b>Value : 322,424,368</b>	<b>Growth 5,129,726</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	38	146,771	0	0	98	331,810	136	478,581	
<b>02. Res Improve Land</b>	655	3,449,605	0	0	123	5,339,834	778	8,789,439	
<b>03. Res Improvements</b>	663	40,132,510	0	0	131	10,264,295	794	50,396,805	
<b>04. Res Total</b>	701	43,728,886	0	0	229	15,935,939	930	59,664,825	805,918
<b>% of Res Total</b>	75.38	73.29	0.00	0.00	24.62	26.71	37.58	18.51	15.71
<b>05. Com UnImp Land</b>	7	74,565	0	0	11	210,280	18	284,845	
<b>06. Com Improve Land</b>	104	1,280,403	1	1,025	29	1,070,481	134	2,351,909	
<b>07. Com Improvements</b>	111	16,004,805	1	16,095	33	17,104,055	145	33,124,955	
<b>08. Com Total</b>	118	17,359,773	1	17,120	44	18,384,816	163	35,761,709	3,233,979
<b>% of Com Total</b>	72.39	48.54	0.61	0.05	26.99	51.41	6.59	11.09	63.04
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	701	43,728,886	0	0	229	15,935,939	930	59,664,825	805,918
<b>% of Res &amp; Rec Total</b>	75.38	73.29	0.00	0.00	24.62	26.71	37.58	18.51	15.71
<b>Com &amp; Ind Total</b>	118	17,359,773	1	17,120	44	18,384,816	163	35,761,709	3,233,979
<b>% of Com &amp; Ind Total</b>	72.39	48.54	0.61	0.05	26.99	51.41	6.59	11.09	63.04
<b>17. Taxable Total</b>	819	61,088,659	1	17,120	273	34,320,755	1,093	95,426,534	4,039,897
<b>% of Taxable Total</b>	74.93	64.02	0.09	0.02	24.98	35.97	44.16	29.60	78.75

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	80	75,000	80	75,000	0
24. Non-Producing	0	0	0	0	1	74,640	1	74,640	0
25. Total	0	0	0	0	81	149,640	81	149,640	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	68	0	34	102

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	992	145,625,765	994	145,637,685
28. Ag-Improved Land	1	38,240	0	0	292	57,158,944	293	57,197,184
29. Ag Improvements	1	88,200	0	0	306	23,925,125	307	24,013,325

30. Ag Total				1,301	226,848,194
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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	11.07	223,640	7	11.07	223,640	
32. HomeSite Improv Land	169	207.65	5,130,684	170	208.65	5,160,684	
33. HomeSite Improvements	182	0.00	13,778,785	183	0.00	13,862,125	575,017
34. HomeSite Total				<b>190</b>	<b>219.72</b>	<b>19,246,449</b>	
35. FarmSite UnImp Land	22	42.76	216,595	22	42.76	216,595	
36. FarmSite Improv Land	247	945.80	2,886,510	248	946.75	2,893,635	
37. FarmSite Improvements	298	0.00	10,146,340	299	0.00	10,151,200	514,812
38. FarmSite Total				<b>321</b>	<b>989.51</b>	<b>13,261,430</b>	
39. Road & Ditches	1,063	3,752.27	0	1,065	3,752.58	0	
40. Other- Non Ag Use	1	18.11	37,555	1	18.11	37,555	
41. Total Section VI				<b>511</b>	<b>4,979.92</b>	<b>32,545,434</b>	<b>1,089,829</b>

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,375.72	38.09%	18,766,415	38.87%	2,240.57
46. 1A	8,375.19	38.09%	18,752,075	38.84%	2,239.00
47. 2A1	20.22	0.09%	44,060	0.09%	2,179.03
48. 2A	2,396.86	10.90%	5,124,470	10.61%	2,137.99
49. 3A1	427.78	1.95%	941,120	1.95%	2,200.01
50. 3A	302.54	1.38%	601,050	1.25%	1,986.68
51. 4A1	1,952.79	8.88%	3,815,290	7.90%	1,953.76
52. 4A	135.38	0.62%	231,365	0.48%	1,709.00
53. Total	21,986.48	100.00%	48,275,845	100.00%	2,195.71
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,744.99	68.93%	80,175,410	70.81%	675.19
56. 2D1	228.99	0.13%	154,570	0.14%	675.01
57. 2D	24,764.10	14.38%	15,477,955	13.67%	625.02
58. 3D1	12,097.46	7.02%	7,561,195	6.68%	625.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,783.01	8.00%	8,269,790	7.30%	600.00
61. 4D	2,652.42	1.54%	1,591,450	1.41%	600.00
62. Total	172,270.97	100.00%	113,230,370	100.00%	657.28
<b>Grass</b>					
63. 1G1	1,618.42	2.14%	693,270	2.15%	428.36
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	444.25	0.59%	196,345	0.61%	441.97
66. 2G	906.99	1.20%	368,065	1.14%	405.81
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19,184.93	25.33%	8,550,635	26.50%	445.70
69. 4G1	47,615.48	62.86%	19,992,875	61.95%	419.88
70. 4G	5,975.20	7.89%	2,470,385	7.65%	413.44
71. Total	75,745.27	100.00%	32,271,575	100.00%	426.05
<b>Irrigated Total</b>					
Irrigated Total	21,986.48	8.13%	48,275,845	24.85%	2,195.71
<b>Dry Total</b>					
Dry Total	172,270.97	63.68%	113,230,370	58.28%	657.28
<b>Grass Total</b>					
Grass Total	75,745.27	28.00%	32,271,575	16.61%	426.05
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	535.08	0.20%	524,970	0.27%	981.11
74. Exempt	315.78	0.12%	77,775	0.04%	246.29
75. Market Area Total	270,537.80	100.00%	194,302,760	100.00%	718.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.99	4,455	0.00	0	21,984.49	48,271,390	21,986.48	48,275,845
<b>77. Dry Land</b>	0.00	0	0.00	0	172,270.97	113,230,370	172,270.97	113,230,370
<b>78. Grass</b>	21.17	8,580	0.00	0	75,724.10	32,262,995	75,745.27	32,271,575
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	535.08	524,970	535.08	524,970
<b>81. Exempt</b>	42.00	0	0.00	0	273.78	77,775	315.78	77,775
<b>82. Total</b>	<b>23.16</b>	<b>13,035</b>	<b>0.00</b>	<b>0</b>	<b>270,514.64</b>	<b>194,289,725</b>	<b>270,537.80</b>	<b>194,302,760</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	21,986.48	8.13%	48,275,845	24.85%	2,195.71
<b>Dry Land</b>	172,270.97	63.68%	113,230,370	58.28%	657.28
<b>Grass</b>	75,745.27	28.00%	32,271,575	16.61%	426.05
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	535.08	0.20%	524,970	0.27%	981.11
<b>Exempt</b>	315.78	0.12%	77,775	0.04%	246.29
<b>Total</b>	<b>270,537.80</b>	<b>100.00%</b>	<b>194,302,760</b>	<b>100.00%</b>	<b>718.21</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	3,900	1	1,655	1	5,555	0
83.2 Big Springs	17	42,901	210	926,750	211	12,002,845	228	12,972,496	258,809
83.3 Chappell	21	103,870	444	2,518,955	452	28,129,785	473	30,752,610	153,628
83.4 Rural	98	331,810	123	5,339,834	130	10,262,520	228	15,934,164	393,481
84 Residential Total	136	478,581	778	8,789,439	794	50,396,805	930	59,664,825	805,918

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	35	241,033	40	5,355,575	42	5,607,633	1,815
85.2	Chappell	4	52,540	65	608,395	66	5,998,570	70	6,659,505	12,000
85.3	Rural	12	221,280	34	1,502,481	39	21,770,810	51	23,494,571	3,220,164
86	Commercial Total	18	284,845	134	2,351,909	145	33,124,955	163	35,761,709	3,233,979

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	1,411.78	2.11%	571,765	2.11%	405.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	354.49	0.53%	143,565	0.53%	404.99
90. 2G	902.90	1.35%	365,660	1.35%	404.98
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	14,918.71	22.26%	6,042,110	22.26%	405.00
93. 4G1	43,743.34	65.26%	17,716,065	65.26%	405.00
94. 4G	5,699.45	8.50%	2,308,235	8.50%	404.99
95. Total	67,030.67	100.00%	27,147,400	100.00%	405.00
<b>CRP</b>					
96. 1C1	206.64	2.37%	121,505	2.37%	588.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	89.76	1.03%	52,780	1.03%	588.01
99. 2C	4.09	0.05%	2,405	0.05%	588.02
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	4,266.22	48.95%	2,508,525	48.95%	588.00
102. 4C1	3,872.14	44.43%	2,276,810	44.43%	588.00
103. 4C	275.75	3.16%	162,150	3.16%	588.03
104. Total	8,714.60	100.00%	5,124,175	100.00%	588.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	67,030.67	88.49%	27,147,400	84.12%	405.00
CRP Total	8,714.60	11.51%	5,124,175	15.88%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,745.27	100.00%	32,271,575	100.00%	426.05

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

25 Deuel

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	56,056,430	59,664,825	3,608,395	6.44%	805,918	5.00%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	15,923,975	19,246,449	3,322,474	20.86%	575,017	17.25%
<b>04. Total Residential (sum lines 1-3)</b>	<b>71,980,405</b>	<b>78,911,274</b>	<b>6,930,869</b>	<b>9.63%</b>	<b>1,380,935</b>	<b>7.71%</b>
05. Commercial	30,274,694	35,761,709	5,487,015	18.12%	3,233,979	7.44%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>30,274,694</b>	<b>35,761,709</b>	<b>5,487,015</b>	<b>18.12%</b>	<b>3,233,979</b>	<b>7.44%</b>
08. Ag-Farmsite Land, Outbuildings	12,402,405	13,261,430	859,025	6.93%	514,812	2.78%
09. Minerals	78,000	149,640	71,640	91.85	0	91.85%
10. Non Ag Use Land	37,555	37,555	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>12,517,960</b>	<b>13,448,625</b>	<b>930,665</b>	<b>7.43%</b>	<b>514,812</b>	<b>3.32%</b>
12. Irrigated	48,901,290	48,275,845	-625,445	-1.28%		
13. Dryland	99,393,315	113,230,370	13,837,055	13.92%		
14. Grassland	32,149,730	32,271,575	121,845	0.38%		
15. Wasteland	0	0	0			
16. Other Agland	216,575	524,970	308,395	142.40%		
<b>17. Total Agricultural Land</b>	<b>180,660,910</b>	<b>194,302,760</b>	<b>13,641,850</b>	<b>7.55%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>295,433,969</b>	<b>322,424,368</b>	<b>26,990,399</b>	<b>9.14%</b>	<b>5,129,726</b>	<b>7.40%</b>

## 2022 Assessment Survey for Deuel County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None.
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$164,442
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$164,442
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$63,342.40
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$9,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,604.54

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor/staff
6.	<b>Does the county have GIS software?</b>
	Yes.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="http://deuel.gWorks.com">http://deuel.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2021

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

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

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott for mineral appraisals.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Pictometry.

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanards. Pritchard & Abbott are contracted for mineral interests.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	We require that the appraisal firms be certified.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the areas of their appraisal contracts.

## 2022 Residential Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The Assessor and staff will do Big Springs and Rural Res. Stanards will do Big Springs in 2023, Rural in 2022.												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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 DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural 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 DW	Agricultural dwellings	AG OB	Agricultural outbuildings.
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AG DW	Agricultural dwellings												
AG OB	Agricultural outbuildings.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The cost approach.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The county utilizes the depreciation tables provided by the CAMA vendor.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	CAMA depreciation tables are used for all residential properties within the County.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	The Assessor begins with price per square foot and then makes adjustments for location, etc.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	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.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												



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 DW		2016	2020	2018
AG OB	2016	2016	2020	2018

## 2022 Commercial Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	The assessor and staff, Tax Valuation, Inc. Stanards did data collection Summer of 2021 for 2022 values.																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach based on sales is used to estimate the market value of commercial properties.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The county uses the tables provided by the CAMA vendor.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																							
	No, due to the limited commercial market in Deuel County.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	The Assessor uses a square foot value ( an acre value for rural), then makes adjustments for location, etc.																							
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2016	2016	2020	2021	20	2016	2016	2020	2021	80	2016	2016	2020	2021
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																				
10	2016	2016	2020	2021																				
20	2016	2016	2020	2021																				
80	2016	2016	2020	2021																				

## 2022 Agricultural Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor/staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The sales in Deuel County appear to be relatively consistent countywide.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The County classifies property as rural residential based on primary use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	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.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	No							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	N/A							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							

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

# 2022 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2022, 2023, and 2024

**Date: December 21, 2021**

## **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 2021 County Abstract, Deuel County consists of 2,464 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u> <u>Base of Real Estate</u>
Residential	932	37.82	19.04
Commercial	159	6.46	10.20
Mineral	80	3.25	.02
Agricultural	<u>1293</u>	<u>52.47</u>	<u>70.74</u>
Total	2457	100.00	100.00

Deuel County has 270254.75 acres of agricultural land. Irrigated land accounts for 8.20%, 63.79% is Dry, 27.86% is Grass. Land classified as "other" accounts for .15% of the total.

New property: For assessment year 2021, 51 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$5,237,669.

**Current Resources:**

*A. Staff/Budget/Training:*

The Deuel County Assessor's office staff consists of the assessor and an assessment clerk. We submitted a budget request for 2021-2022 in the amount of \$160,140. 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 held the Assessor Certificate but resigned effective 12/01/2021. One staff member took her exam for the Assessor Certificate and passed on 12/09/2021.

*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](http://deuel.gworks.com) and [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us)

## **Current Assessment Procedures for Real Property:**

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

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

These steps are followed:

- 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
  - 2) Save updates to Sales file and Property Record.
  - 3) Scan & save all deeds, attachments, surveys, 521's along with any other pertinent documents. (521 folder on the assessor's desktop. When the MIPS program is updated, we'll save these documents to each property record. These documents are available upon request only.)
  - 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
  - 5) Send out questionnaire, add returned questionnaires to Sales File
  - 6) File update property breakdown sheet in record card.
  - 7) Update address book
  - 8) Update record label
  - 9) Update the Cadastral Map
  - 10) Update GIS, if necessary
  - 11) Scan and email original copies of the 521's to PAD by the 15<sup>th</sup> 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 2020:**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.96%	16.83	108.42
Commercial	97.80%	35.46	107.01
Agricultural	72.27%	11.62	100.57

**Action Planned for Assessment Year 2022:**

**Residential:**

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

**Commercial:**

1. Stanard Appraisal completed review of Commercial properties spring of 2021 and will 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 Hunting 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.

**Action Planned for Assessment Year 2024:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.

**Commercial:**

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

**Agricultural:**

1. We will begin Land review for completion and implementation for March 19, 2025 values.

Respectfully submitted,  
Michele Bartlett  
Deuel County Assessment Clerk  
Dated: 12/21/2021

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Signed and submitted to:

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Deuel County Board of Equalization