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**DEPARTMENT OF REVENUE**

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

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**DEUEL COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

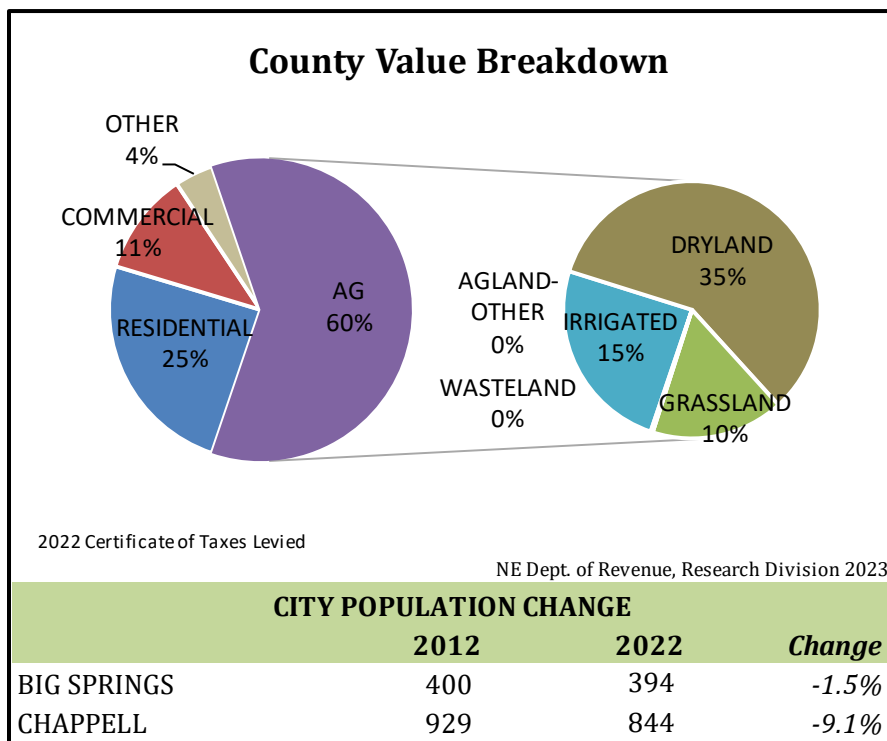
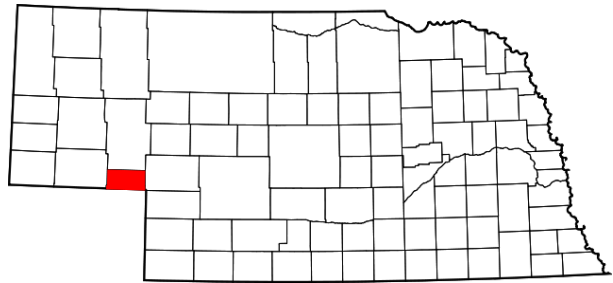
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 440 square miles, Deuel County has 1,865 residents, per the Census Bureau Quick Facts for 2021, a 2% population decline from the 2010 U.S. Census. Reports indicate that 83% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$80,051 (2022 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 51 employer establishments with total employment of 267, a decrease of 3% 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 chukars (USDA AgCensus).

# 2023 Residential Correlation for Deuel County

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## *Assessment Actions*

Within Valuation Group 10, the county assessor increased improvements by 1%. A review of the rural residential and improved agricultural parcels was completed by Standard Appraisal. General maintenance and pick-up work was completed and entered in the assessment rolls.

## *Assessment Practice Review*

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

The sales qualification and verification processes of the Deuel County Assessor was reviewed. Comments were provided for disqualified sales. The usability rate of the residential class is slightly below the statewide average. As a result of the review, it was determined that that the assessor could use some additional training on sales verification and qualification procedures to further improve the verification process. There is no apparent bias in the sales qualification process.

The six-year inspection cycle is current with the next inspection of Big Springs being scheduled to be completed for the 2024 assessment year.

Three unique economic areas consisting of Big Springs, Chappell and Rural Residential comprise the valuation groups used for analysis. Chappell is the county seat with the greater commercial activity, the Village of Big Springs is half the size of Chappell and is on the far east side of the county, and the rural residential valuation group consists of the heavily rural portions of the county. Costing and depreciation tables are dated 2016. Big Springs uses a lot study from 2016 while Chappell uses a lot study from 2019. A written valuation methodology detailing the processes used and assessment actions that have been implemented has been provided to the Property Assessment Division (Division)

## *Description of Analysis*

The three assessor locations used by the county assessor comprise the three valuation groups used for stratifying the residential class.

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

## 2023 Residential Correlation for Deuel County

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The statistical profile in the current study period consists of 52 sales. The median and mean were within range, while the weighted mean was below the acceptable range. The qualitative statistics were above range with a COD of 26% and a PRD of 112%. The sales, when arrayed by sales price, do not display a pattern of regressivity.

Valuation Group 80 has only one sale. The medians of all three valuation groups are within the acceptable range. The PRD's of Valuation Groups 10 and 20 are above the range. In Valuation Group 10 demonstrates regressivity but is scheduled for appraisal in the summer of 2023 which should improve the quality of the statistics. While in Valuation Group 20, the removal of three high and low ratios improves the PRD to 103%.

An analysis of the change in the residential sales compared to the change in the residential abstract shows a very similar pattern. A comparison of the value change in the 2023 County Abstract of Assessment, Form 45 compared with the 2022 Certificate of Taxes Levied Report (CTL), reflects the assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

The assessment practices of the county assessor were examined in addition to the statistical review. 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						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	33	91.89	95.80	85.99	25.27	111.41
20	17	92.78	90.79	77.87	28.78	116.59
80	1	97.72	97.72	97.72	00.00	100.00
<u>    ALL    </u>	51	92.78	94.17	83.75	25.91	112.44

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Deuel County is 93%.

# 2023 Commercial Correlation for Deuel County

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## *Assessment Actions*

General maintenance and pick-up work were completed and placed on the assessment rolls.

## *Assessment Practice Review*

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

The usability rate of commercial class is higher than the statewide average. A review with the Deuel County Assessor of the sales qualification and verification process found that acceptable practices were maintained, and all arm's-length sales are made available for measurement purposes.

There are three valuation groups in the commercial class to stratify the unique characteristics and geographic locations that consist of Chappell, the county seat and the largest town in the county. Big Springs is located on the eastern edge of the county and is roughly half the size of Chappell. The remaining rural portions of the county comprise the smallest of the valuation groups.

A review of the three commercial approaches to value concludes that the only viable approach is the cost approach. Income data is generally not available, and with the small number of commercial sales, the sales comparison approach is less than reliable.

The county is up to date in the six-year inspection and review cycle. Costing and depreciation tables are from 2016, while the last lot study was in 2017.

## *Description of Analysis*

There are 14 sales in the statistical sample for the commercial class distributed between the three valuation groups.

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

The median, mean and weighted mean are in the acceptable range. The COD is in range while the PRD is above the range. When the sales are arrayed by incremental sales ranges, no pattern of regressivity is displayed.

## 2023 Commercial Correlation for Deuel County

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Valuation Groups 20 and 80 have insufficient sales for meaningful analysis.

A review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the reported county assessor actions.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	9	95.80	100.16	88.96	18.89	112.59
20	3	100.00	100.02	101.34	03.85	98.70
80	2	93.67	93.67	92.55	02.01	101.21
____ALL____	14	95.71	99.20	91.45	13.66	108.47

### *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.

# 2023 Agricultural Correlation for Deuel County

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## *Assessment Actions*

Dryland classes were increased 8%. General maintenance and pick-up work were completed and placed on the assessment rolls.

## *Assessment Practice Review*

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

A review of the sales verification and qualification processes was conducted with the Deuel County Assessor. The usability rate of the agricultural class is above the statewide average. In addition, the non-qualified sales in the sales roster have sufficient documentation for reasons of disqualification to conclude that all arm's-length transactions have been made available for measurement.

Dryland is the dominant portion of agricultural land in the county with grassland being the second largest. The county assessor uses one market area to value agricultural land based on the consistency of the sales across the county.

Feedlots have been identified and valued as intensive use properties in the county. There are no special valuation applications on file neither has a non-agricultural influence on the market been recognized at this time. The county has identified 73% of the enrolled Conservation Reserve Program (CRP) acres.

The county is current on the six-year inspection cycle. All rural improvements were reviewed for 2023. Costing and depreciation tables are currently 2016 but will be updated for 2024. A land use review is scheduled to be done in 2024.

## *Description of Analysis*

Statistically, 57 qualified sales were available in the study period for analysis. The median and mean were in range. The weighted mean was slightly low at 67%. Examination of the 80% Majority Land Use (MLU) revealed that both dry and grassland are within the acceptable range. There is only one irrigated sale. The dryland and grassland weighted average acre value is comparable to or higher than several of the surrounding counties.

Review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

## *Equalization and Quality of Assessment*

A review of the Deuel County assessment practices and a review of the agricultural economy of the surrounding counties indicates that land values in the county are assessed uniformly and according to generally accepted mass appraisal techniques. Dwellings and outbuildings in the agricultural and rural residential improvements are in equalization.

## 2023 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	33	68.59	69.08	66.02	14.70	104.63
1	33	68.59	69.08	66.02	14.70	104.63
<u>Grass</u>						
County	16	74.63	73.35	69.95	17.54	104.86
1	16	74.63	73.35	69.95	17.54	104.86
<u>ALL</u>						
	57	72.62	70.49	67.01	15.53	105.19

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Deuel County is 73%.

## 2023 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>93</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>73</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, 2023.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Deuel County

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### Residential Real Property - Current

Number of Sales	51	Median	92.78
Total Sales Price	\$4,632,956	Mean	94.17
Total Adj. Sales Price	\$4,632,956	Wgt. Mean	83.75
Total Assessed Value	\$3,880,317	Average Assessed Value of the Base	\$66,664
Avg. Adj. Sales Price	\$90,842	Avg. Assessed Value	\$76,085

### Confidence Interval - Current

95% Median C.I	78.44 to 97.72
95% Wgt. Mean C.I	76.48 to 91.03
95% Mean C.I	85.04 to 103.30
% of Value of the Class of all Real Property Value in the County	18.60
% of Records Sold in the Study Period	5.53
% of Value Sold in the Study Period	6.31

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	76	96	96.07
2021	80	97	96.96
2020	71	92	92.03
2019	56	95	94.94

## 2023 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	14	Median	95.71
Total Sales Price	\$1,938,293	Mean	99.20
Total Adj. Sales Price	\$1,938,293	Wgt. Mean	91.45
Total Assessed Value	\$1,772,588	Average Assessed Value of the Base	\$211,658
Avg. Adj. Sales Price	\$138,450	Avg. Assessed Value	\$126,613

### Confidence Interval - Current

95% Median C.I	91.79 to 112.59
95% Wgt. Mean C.I	70.66 to 112.25
95% Mean C.I	87.11 to 111.29
% of Value of the Class of all Real Property Value in the County	11.08
% of Records Sold in the Study Period	8.09
% of Value Sold in the Study Period	4.84

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	11	100	98.80
2021	11	100	97.80
2020	10	100	100.09
2019	9	100	99.67

**25 Deuel**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 51  
Total Sales Price : 4,632,956  
Total Adj. Sales Price : 4,632,956  
Total Assessed Value : 3,880,317  
Avg. Adj. Sales Price : 90,842  
Avg. Assessed Value : 76,085

MEDIAN : 93  
WGT. MEAN : 84  
MEAN : 94  
COD : 25.91  
PRD : 112.44

COV : 35.34  
STD : 33.28  
Avg. Abs. Dev : 24.04  
MAX Sales Ratio : 207.73  
MIN Sales Ratio : 41.70

95% Median C.I. : 78.44 to 97.72  
95% Wgt. Mean C.I. : 76.48 to 91.03  
95% Mean C.I. : 85.04 to 103.30

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	5	98.21	98.19	99.18	02.73	99.00	93.39	101.94	N/A	106,700	105,829	
01-JAN-21 To 31-MAR-21	7	92.78	98.38	94.01	30.10	104.65	59.72	146.56	59.72 to 146.56	79,643	74,873	
01-APR-21 To 30-JUN-21	11	95.08	95.56	86.79	20.81	110.10	57.69	151.82	68.24 to 124.70	97,727	84,819	
01-JUL-21 To 30-SEP-21	6	81.22	81.47	84.02	08.24	96.97	70.30	97.72	70.30 to 97.72	91,317	76,724	
01-OCT-21 To 31-DEC-21	7	105.71	113.77	94.67	29.29	120.18	65.29	182.63	65.29 to 182.63	60,386	57,168	
01-JAN-22 To 31-MAR-22	4	77.96	78.71	73.41	10.81	107.22	65.40	93.52	N/A	79,000	57,996	
01-APR-22 To 30-JUN-22	5	117.30	126.99	106.03	27.03	119.77	79.54	207.73	N/A	47,271	50,122	
01-JUL-22 To 30-SEP-22	6	53.27	56.13	58.36	20.26	96.18	41.70	77.66	41.70 to 77.66	157,333	91,824	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	29	93.39	93.78	90.15	19.19	104.03	57.69	151.82	76.60 to 101.15	93,583	84,366	
01-OCT-21 To 30-SEP-22	22	80.15	94.68	74.71	38.67	126.73	41.70	207.73	65.29 to 117.30	87,230	65,169	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	31	92.78	97.58	89.03	25.17	109.60	57.69	182.63	76.60 to 103.95	83,971	74,762	
<u>ALL</u>	51	92.78	94.17	83.75	25.91	112.44	41.70	207.73	78.44 to 97.72	90,842	76,085	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
10	33	91.89	95.80	85.99	25.27	111.41	57.69	182.63	76.60 to 101.15	89,230	76,733	
20	17	92.78	90.79	77.87	28.78	116.59	41.70	207.73	59.35 to 109.08	89,403	69,615	
80	1	97.72	97.72	97.72	00.00	100.00	97.72	97.72	N/A	168,500	164,659	
<u>ALL</u>	51	92.78	94.17	83.75	25.91	112.44	41.70	207.73	78.44 to 97.72	90,842	76,085	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	51	92.78	94.17	83.75	25.91	112.44	41.70	207.73	78.44 to 97.72	90,842	76,085	
06												
07												
<u>ALL</u>	51	92.78	94.17	83.75	25.91	112.44	41.70	207.73	78.44 to 97.72	90,842	76,085	

**25 Deuel**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 51	MEDIAN : 93	COV : 35.34	95% Median C.I. : 78.44 to 97.72
Total Sales Price : 4,632,956	WGT. MEAN : 84	STD : 33.28	95% Wgt. Mean C.I. : 76.48 to 91.03
Total Adj. Sales Price : 4,632,956	MEAN : 94	Avg. Abs. Dev : 24.04	95% Mean C.I. : 85.04 to 103.30
Total Assessed Value : 3,880,317			
Avg. Adj. Sales Price : 90,842	COD : 25.91	MAX Sales Ratio : 207.73	
Avg. Assessed Value : 76,085	PRD : 112.44	MIN Sales Ratio : 41.70	

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	130.38	130.38	130.38	00.00	100.00	130.38	130.38	N/A	8,000	10,430
Less Than 30,000	8	138.47	140.95	143.30	21.69	98.36	93.52	207.73	93.52 to 207.73	19,938	28,571
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	51	92.78	94.17	83.75	25.91	112.44	41.70	207.73	78.44 to 97.72	90,842	76,085
Greater Than 14,999	50	92.34	93.44	83.67	25.74	111.68	41.70	207.73	77.66 to 97.72	92,499	77,398
Greater Than 29,999	43	80.75	85.46	81.63	22.74	104.69	41.70	151.82	74.79 to 96.28	104,034	84,924
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	130.38	130.38	130.38	00.00	100.00	130.38	130.38	N/A	8,000	10,430
15,000 TO 29,999	7	146.56	142.46	143.98	21.84	98.94	93.52	207.73	93.52 to 207.73	21,643	31,162
30,000 TO 59,999	10	101.32	99.07	96.71	17.00	102.44	57.69	151.82	78.44 to 117.30	39,186	37,898
60,000 TO 99,999	12	77.96	81.54	81.88	13.84	99.58	59.72	101.15	70.31 to 96.28	77,250	63,256
100,000 TO 149,999	10	81.05	86.44	85.44	30.30	101.17	47.13	146.52	47.19 to 124.07	112,860	96,426
150,000 TO 249,999	11	76.60	76.50	76.48	19.96	100.03	41.70	101.94	59.35 to 97.72	184,182	140,858
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>51</b>	<b>92.78</b>	<b>94.17</b>	<b>83.75</b>	<b>25.91</b>	<b>112.44</b>	<b>41.70</b>	<b>207.73</b>	<b>78.44 to 97.72</b>	<b>90,842</b>	<b>76,085</b>

**25 Deuel**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 14  
Total Sales Price : 1,938,293  
Total Adj. Sales Price : 1,938,293  
Total Assessed Value : 1,772,588  
Avg. Adj. Sales Price : 138,450  
Avg. Assessed Value : 126,613

MEDIAN : 96  
WGT. MEAN : 91  
MEAN : 99  
COD : 13.66  
PRD : 108.47

COV : 21.11  
STD : 20.94  
Avg. Abs. Dev : 13.07  
MAX Sales Ratio : 151.99  
MIN Sales Ratio : 62.01

95% Median C.I. : 91.79 to 112.59  
95% Wgt. Mean C.I. : 70.66 to 112.25  
95% Mean C.I. : 87.11 to 111.29

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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-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	1	117.23	117.23	117.23	00.00	100.00	117.23	117.23	N/A	32,500	38,100	
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												
01-OCT-21 To 31-DEC-21	3	94.25	112.68	96.50	21.29	116.77	91.79	151.99	N/A	282,833	272,930	
01-JAN-22 To 31-MAR-22	1	62.01	62.01	62.01	00.00	100.00	62.01	62.01	N/A	200,000	124,010	
01-APR-22 To 30-JUN-22	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	22,710	22,710	
01-JUL-22 To 30-SEP-22	1	93.07	93.07	93.07	00.00	100.00	93.07	93.07	N/A	51,800	48,210	
<u>Study Yrs</u>												
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	5	102.47	99.75	89.25	12.36	111.76	70.67	117.23	N/A	83,657	74,660	
01-OCT-21 To 30-SEP-22	6	93.66	98.85	90.27	17.68	109.50	62.01	151.99	62.01 to 151.99	187,168	168,953	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	3	95.61	102.79	97.48	07.56	105.45	95.54	117.23	N/A	123,167	120,060	
01-JAN-21 To 31-DEC-21	7	95.80	102.79	93.49	16.45	109.95	70.67	151.99	70.67 to 151.99	176,326	164,856	
<u>ALL</u>	14	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613	

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	95.80	100.16	88.96	18.89	112.59	62.01	151.99	70.67 to 117.23	97,787	86,994	
20	3	100.00	100.02	101.34	03.85	98.70	94.25	105.81	N/A	38,737	39,258	
80	2	93.67	93.67	92.55	02.01	101.21	91.79	95.54	N/A	471,000	435,933	
<u>ALL</u>	14	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613	

**25 Deuel**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 14  
 Total Sales Price : 1,938,293  
 Total Adj. Sales Price : 1,938,293  
 Total Assessed Value : 1,772,588  
 Avg. Adj. Sales Price : 138,450  
 Avg. Assessed Value : 126,613

MEDIAN : 96  
 WGT. MEAN : 91  
 MEAN : 99  
 COD : 13.66  
 PRD : 108.47

COV : 21.11  
 STD : 20.94  
 Avg. Abs. Dev : 13.07  
 MAX Sales Ratio : 151.99  
 MIN Sales Ratio : 62.01

95% Median C.I. : 91.79 to 112.59  
 95% Wgt. Mean C.I. : 70.66 to 112.25  
 95% Mean C.I. : 87.11 to 111.29

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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	14	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613
04											
<u>ALL</u>	<u>14</u>	<u>95.71</u>	<u>99.20</u>	<u>91.45</u>	<u>13.66</u>	<u>108.47</u>	<u>62.01</u>	<u>151.99</u>	<u>91.79 to 112.59</u>	<u>138,450</u>	<u>126,613</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	22,710	22,710
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613
Greater Than 14,999	14	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613
Greater Than 29,999	13	95.61	99.14	91.35	14.37	108.53	62.01	151.99	91.79 to 112.59	147,353	134,606
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	22,710	22,710
30,000 TO 59,999	4	98.36	101.76	100.65	08.24	101.10	93.07	117.23	N/A	38,783	39,035
60,000 TO 99,999	3	112.59	123.46	124.17	13.67	99.43	105.81	151.99	N/A	62,000	76,988
100,000 TO 149,999	2	95.71	95.71	95.69	00.10	100.02	95.61	95.80	N/A	122,500	117,215
150,000 TO 249,999	3	70.67	76.07	75.92	15.82	100.20	62.01	95.54	N/A	193,150	146,642
250,000 TO 499,999											
500,000 TO 999,999	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	750,000	688,420
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>14</u>	<u>95.71</u>	<u>99.20</u>	<u>91.45</u>	<u>13.66</u>	<u>108.47</u>	<u>62.01</u>	<u>151.99</u>	<u>91.79 to 112.59</u>	<u>138,450</u>	<u>126,613</u>

**25 Deuel**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 14  
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 Total Adj. Sales Price : 1,938,293  
 Total Assessed Value : 1,772,588  
 Avg. Adj. Sales Price : 138,450  
 Avg. Assessed Value : 126,613

MEDIAN : 96  
 WGT. MEAN : 91  
 MEAN : 99  
 COD : 13.66  
 PRD : 108.47

COV : 21.11  
 STD : 20.94  
 Avg. Abs. Dev : 13.07  
 MAX Sales Ratio : 151.99  
 MIN Sales Ratio : 62.01

95% Median C.I. : 91.79 to 112.59  
 95% Wgt. Mean C.I. : 70.66 to 112.25  
 95% Mean C.I. : 87.11 to 111.29

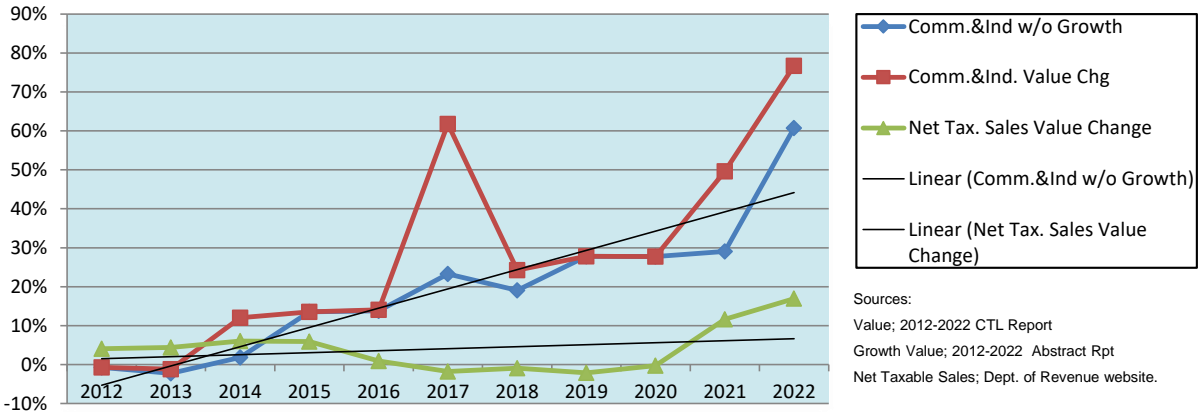
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**OCCUPANCY CODE**

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	151.99	151.99	151.99	00.00	100.00	151.99	151.99	N/A	65,000	98,795
344	1	112.59	112.59	112.59	00.00	100.00	112.59	112.59	N/A	61,000	68,680
350	1	93.07	93.07	93.07	00.00	100.00	93.07	93.07	N/A	51,800	48,210
352	1	95.61	95.61	95.61	00.00	100.00	95.61	95.61	N/A	145,000	138,635
353	5	102.47	103.11	101.47	06.44	101.62	94.25	117.23	N/A	52,667	53,443
386	1	95.54	95.54	95.54	00.00	100.00	95.54	95.54	N/A	192,000	183,445
406	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	22,710	22,710
446	1	62.01	62.01	62.01	00.00	100.00	62.01	62.01	N/A	200,000	124,010
528	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	750,000	688,420
<u>ALL</u>	<u>14</u>	95.71	99.20	91.45	13.66	108.47	62.01	151.99	91.79 to 112.59	138,450	126,613



### 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%
2022	\$ 35,761,709	\$ 3,233,979	9.04%	\$ 32,527,730	7.44%	\$ 17,562,028	4.72%
<b>Ann %chg</b>	<b>5.94%</b>			<b>Average</b>	<b>-0.43%</b>	1.17%	<b>1.52%</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%
2022	60.76%	76.74%	16.92%

County Number	25
County Name	Deuel

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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 57  
Total Sales Price : 16,610,800  
Total Adj. Sales Price : 16,610,800  
Total Assessed Value : 11,131,405  
Avg. Adj. Sales Price : 291,418  
Avg. Assessed Value : 195,288

MEDIAN : 73  
WGT. MEAN : 67  
MEAN : 70  
COD : 15.53  
PRD : 105.19

COV : 19.80  
STD : 13.96  
Avg. Abs. Dev : 11.28  
MAX Sales Ratio : 102.35  
MIN Sales Ratio : 41.95

95% Median C.I. : 63.35 to 76.21  
95% Wgt. Mean C.I. : 62.16 to 71.87  
95% Mean C.I. : 66.87 to 74.11

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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-19 To 31-DEC-19	2	66.22	66.22	65.48	13.09	101.13	57.55	74.88	N/A	174,311	114,143	
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	77.98	80.60	77.72	10.32	103.71	66.15	97.28	66.15 to 97.28	284,343	221,001	
01-JUL-20 To 30-SEP-20	2	87.41	87.41	87.64	01.93	99.74	85.72	89.09	N/A	50,000	43,820	
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	68.61	71.57	09.16	95.86	53.32	76.98	53.32 to 76.98	393,092	281,354	
01-APR-21 To 30-JUN-21	13	62.69	63.47	57.29	15.92	110.79	42.89	89.00	53.94 to 77.13	375,652	215,225	
01-JUL-21 To 30-SEP-21	1	102.35	102.35	102.35	00.00	100.00	102.35	102.35	N/A	50,000	51,175	
01-OCT-21 To 31-DEC-21	6	74.61	72.85	72.33	10.41	100.72	60.44	86.66	60.44 to 86.66	164,383	118,903	
01-JAN-22 To 31-MAR-22	2	69.78	69.78	71.20	13.84	98.01	60.12	79.44	N/A	111,363	79,285	
01-APR-22 To 30-JUN-22	7	59.70	61.95	59.23	12.56	104.59	41.95	80.92	41.95 to 80.92	282,580	167,381	
01-JUL-22 To 30-SEP-22	6	68.36	66.47	68.86	16.24	96.53	42.98	85.27	42.98 to 85.27	267,252	184,018	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	13	77.49	78.32	75.25	10.66	104.08	57.55	97.28	71.29 to 87.75	313,771	236,128	
01-OCT-20 To 30-SEP-21	23	69.06	69.15	63.48	17.84	108.93	42.89	102.35	57.17 to 76.98	336,573	213,651	
01-OCT-21 To 30-SEP-22	21	68.12	67.10	65.71	15.38	102.12	41.95	86.66	59.70 to 78.84	228,124	149,894	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	14	79.49	81.22	77.00	10.74	105.48	66.15	101.25	71.29 to 89.09	298,540	229,866	
01-JAN-21 To 31-DEC-21	26	68.11	68.31	63.43	16.58	107.69	42.89	102.35	57.89 to 76.21	318,397	201,948	
<u>ALL</u>	57	72.62	70.49	67.01	15.53	105.19	41.95	102.35	63.35 to 76.21	291,418	195,288	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	57	72.62	70.49	67.01	15.53	105.19	41.95	102.35	63.35 to 76.21	291,418	195,288	
<u>ALL</u>	57	72.62	70.49	67.01	15.53	105.19	41.95	102.35	63.35 to 76.21	291,418	195,288	

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

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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

Number of Sales : 57  
 Total Sales Price : 16,610,800  
 Total Adj. Sales Price : 16,610,800  
 Total Assessed Value : 11,131,405  
 Avg. Adj. Sales Price : 291,418  
 Avg. Assessed Value : 195,288

MEDIAN : 73  
 WGT. MEAN : 67  
 MEAN : 70  
 COD : 15.53  
 PRD : 105.19

COV : 19.80  
 STD : 13.96  
 Avg. Abs. Dev : 11.28  
 MAX Sales Ratio : 102.35  
 MIN Sales Ratio : 41.95

95% Median C.I. : 63.35 to 76.21  
 95% Wgt. Mean C.I. : 62.16 to 71.87  
 95% Mean C.I. : 66.87 to 74.11

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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	28	68.83	69.49	66.37	15.08	104.70	41.95	97.28	59.71 to 77.13	233,989	155,296
1	28	68.83	69.49	66.37	15.08	104.70	41.95	97.28	59.71 to 77.13	233,989	155,296
<b>Grass</b>											
County	15	74.80	75.38	70.34	15.82	107.17	42.98	102.35	60.12 to 85.72	257,614	181,199
1	15	74.80	75.38	70.34	15.82	107.17	42.98	102.35	60.12 to 85.72	257,614	181,199
<b>ALL</b>	<b>57</b>	<b>72.62</b>	<b>70.49</b>	<b>67.01</b>	<b>15.53</b>	<b>105.19</b>	<b>41.95</b>	<b>102.35</b>	<b>63.35 to 76.21</b>	<b>291,418</b>	<b>195,288</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	33	68.59	69.08	66.02	14.70	104.63	41.95	97.28	59.71 to 76.21	236,044	155,833
1	33	68.59	69.08	66.02	14.70	104.63	41.95	97.28	59.71 to 76.21	236,044	155,833
<b>Grass</b>											
County	16	74.63	73.35	69.95	17.54	104.86	42.89	102.35	57.55 to 85.72	245,013	171,376
1	16	74.63	73.35	69.95	17.54	104.86	42.89	102.35	57.55 to 85.72	245,013	171,376
<b>ALL</b>	<b>57</b>	<b>72.62</b>	<b>70.49</b>	<b>67.01</b>	<b>15.53</b>	<b>105.19</b>	<b>41.95</b>	<b>102.35</b>	<b>63.35 to 76.21</b>	<b>291,418</b>	<b>195,288</b>

## 25 Deuel County 2023 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>2,195</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	4,195	4,215	3,633	4,085	4,035	3,688	3,945	3,931	<b>4,106</b>
Cheyenne	1	2,440	2,427	2,421	2,406	2,410	2,310	2,077	1,929	<b>2,393</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	686	675	638	635	n/a	613	634	<b>669</b>
Garden	1	n/a	700	n/a	700	680	n/a	680	680	<b>697</b>
Keith	2	n/a	1,030	n/a	1,030	990	n/a	990	990	<b>1,024</b>
Keith	3	n/a	1,330	1,330	1,245	1,245	1,245	1,220	1,220	<b>1,298</b>
Perkins	1	n/a	1,265	1,265	1,185	1,185	n/a	1,110	1,110	<b>1,223</b>
Cheyenne	1	n/a	508	416	485	481	484	412	386	<b>488</b>
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	<b>673</b>

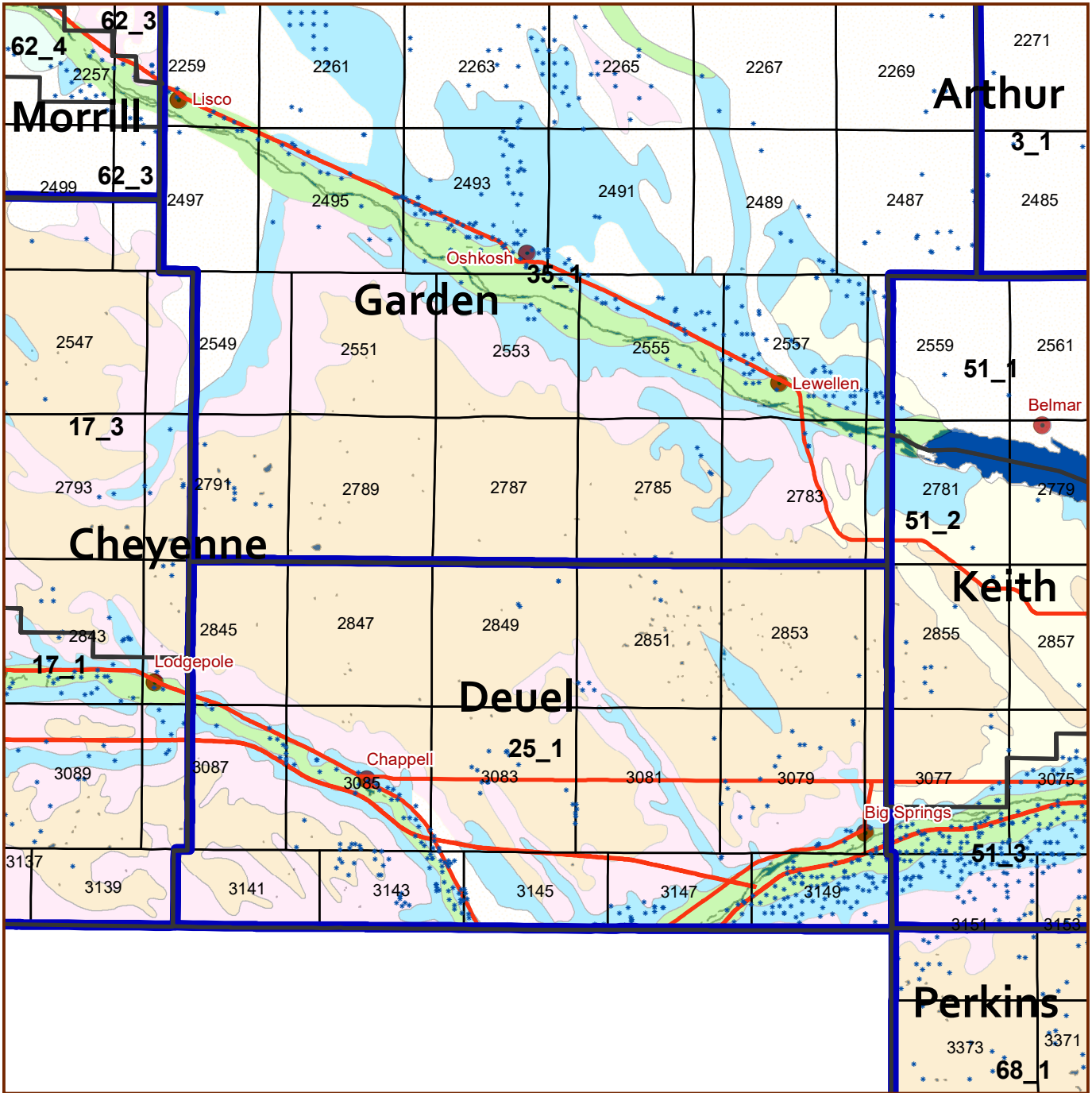
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	405	n/a	405	405	n/a	405	405	405	<b>405</b>
Garden	1	475	n/a	478	475	465	465	465	465	<b>466</b>
Keith	2	525	n/a	n/a	525	n/a	500	500	500	<b>500</b>
Keith	3	665	n/a	640	640	n/a	640	620	620	<b>633</b>
Perkins	1	615	n/a	n/a	615	n/a	615	615	615	<b>615</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	617	n/a	80
Cheyenne	1	377	n/a	100
Cheyenne	3	480	n/a	100

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# DEUEL COUNTY



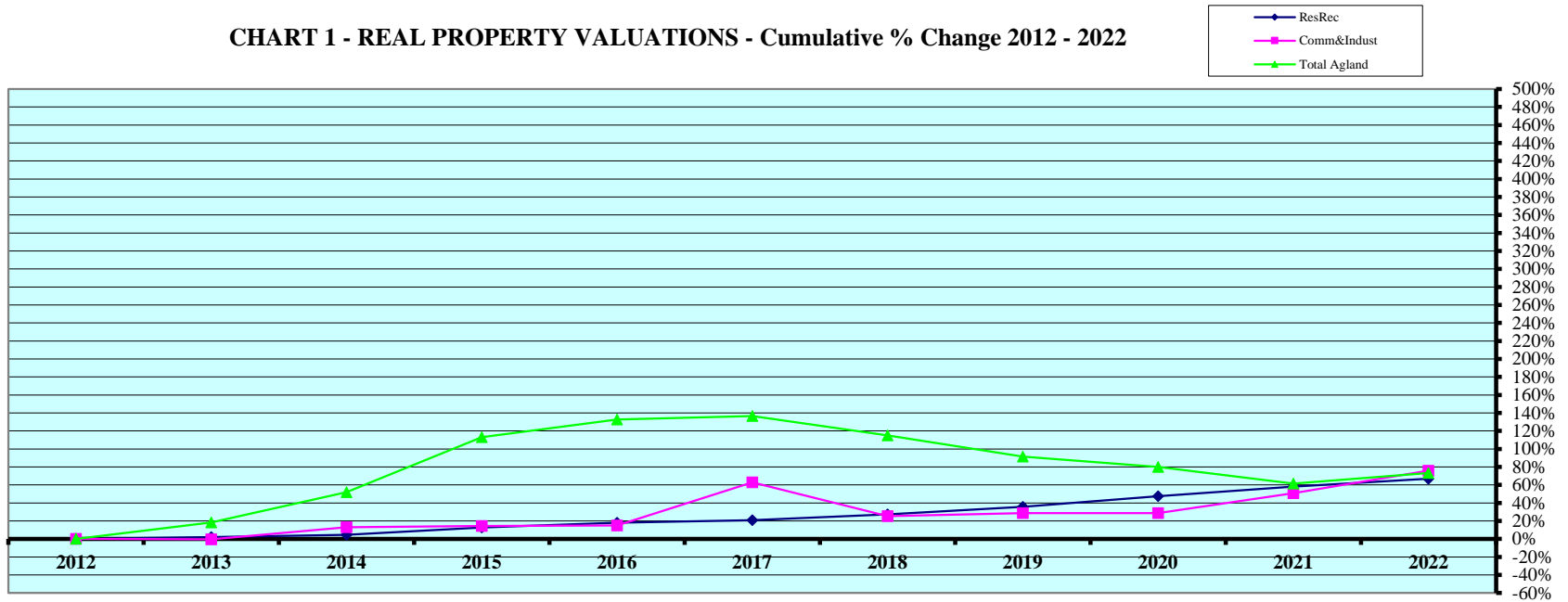
**Legend**

- 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 2012 - 2022**



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
2012	35,434,703	-	-	-	20,080,131	-	-	-	111,807,100	-	-	-
2013	36,136,652	701,949	1.98%	1.98%	19,998,352	-81,779	-0.41%	-0.41%	132,354,295	20,547,195	18.38%	18.38%
2014	37,054,150	917,498	2.54%	4.57%	22,667,129	2,668,777	13.34%	12.88%	169,982,770	37,628,475	28.43%	52.03%
2015	39,902,927	2,848,777	7.69%	12.61%	22,972,950	305,821	1.35%	14.41%	238,136,050	68,153,280	40.09%	112.99%
2016	41,796,102	1,893,175	4.74%	17.95%	23,077,890	104,940	0.46%	14.93%	260,354,300	22,218,250	9.33%	132.86%
2017	42,831,676	1,035,574	2.48%	20.87%	32,736,286	9,658,396	41.85%	63.03%	264,512,100	4,157,800	1.60%	136.58%
2018	45,069,611	2,237,935	5.22%	27.19%	25,139,200	-7,597,086	-23.21%	25.19%	240,552,735	-23,959,365	-9.06%	115.15%
2019	48,056,335	2,986,724	6.63%	35.62%	25,864,675	725,475	2.89%	28.81%	214,036,647	-26,516,088	-11.02%	91.43%
2020	52,289,633	4,233,298	8.81%	47.57%	25,842,104	-22,571	-0.09%	28.69%	201,360,750	-12,675,897	-5.92%	80.10%
2021	56,056,430	3,766,797	7.20%	58.20%	30,274,694	4,432,590	17.15%	50.77%	180,660,910	-20,699,840	-10.28%	61.58%
2022	59,158,595	3,102,165	5.53%	66.95%	35,323,774	5,049,080	16.68%	75.91%	193,694,560	13,033,650	7.21%	73.24%

Rate Annual %chg: Residential & Recreational **5.26%**

Commercial & Industrial **5.81%**

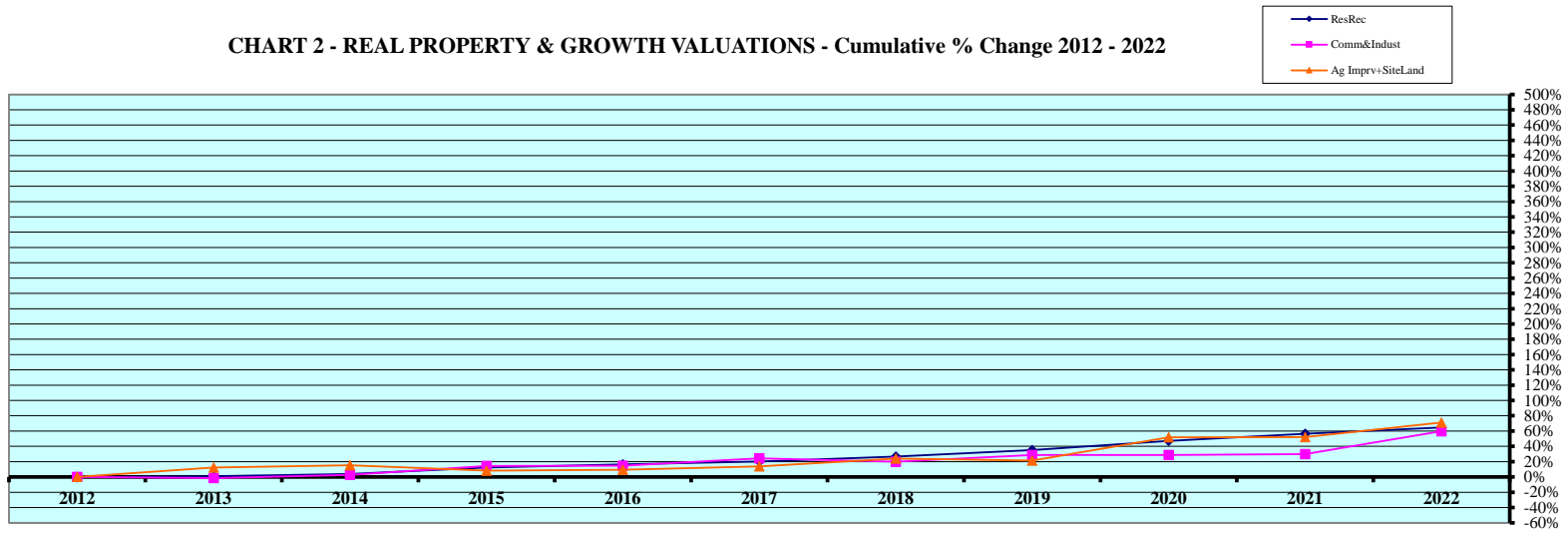
Agricultural Land **5.65%**

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 2012 - 2022



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
2012	35,434,703	163,901	0.46%	35,270,802	-	-0.46%	20,080,131	0	0.00%	20,080,131	-	0.00%
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	1.02%	19,998,352	219,816	1.10%	19,778,536	-1.50%	-1.50%
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	3.95%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	2.60%
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	12.28%	22,972,950	0	0.00%	22,972,950	1.35%	14.41%
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	16.36%	23,077,890	51,570	0.22%	23,026,320	0.23%	14.67%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	20.13%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	24.18%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	26.57%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	19.98%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	35.15%	25,864,675	6,237	0.02%	25,858,438	2.86%	28.78%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	47.01%	25,842,104	0	0.00%	25,842,104	-0.09%	28.69%
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	56.46%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	30.01%
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	64.68%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	59.81%
Rate Ann%chg	5.26%			Resid & Recreat w/o growth 4.50%			5.81%			C & I w/o growth -0.55%		

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
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-	-
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	12.46%
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	15.15%
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	8.22%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	9.46%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	13.75%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	24.14%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	21.53%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	51.93%
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	52.23%
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	71.16%
Rate Ann%chg	4.36%	8.67%	5.88%	Ag Imprv+Site w/o growth			4.16%	

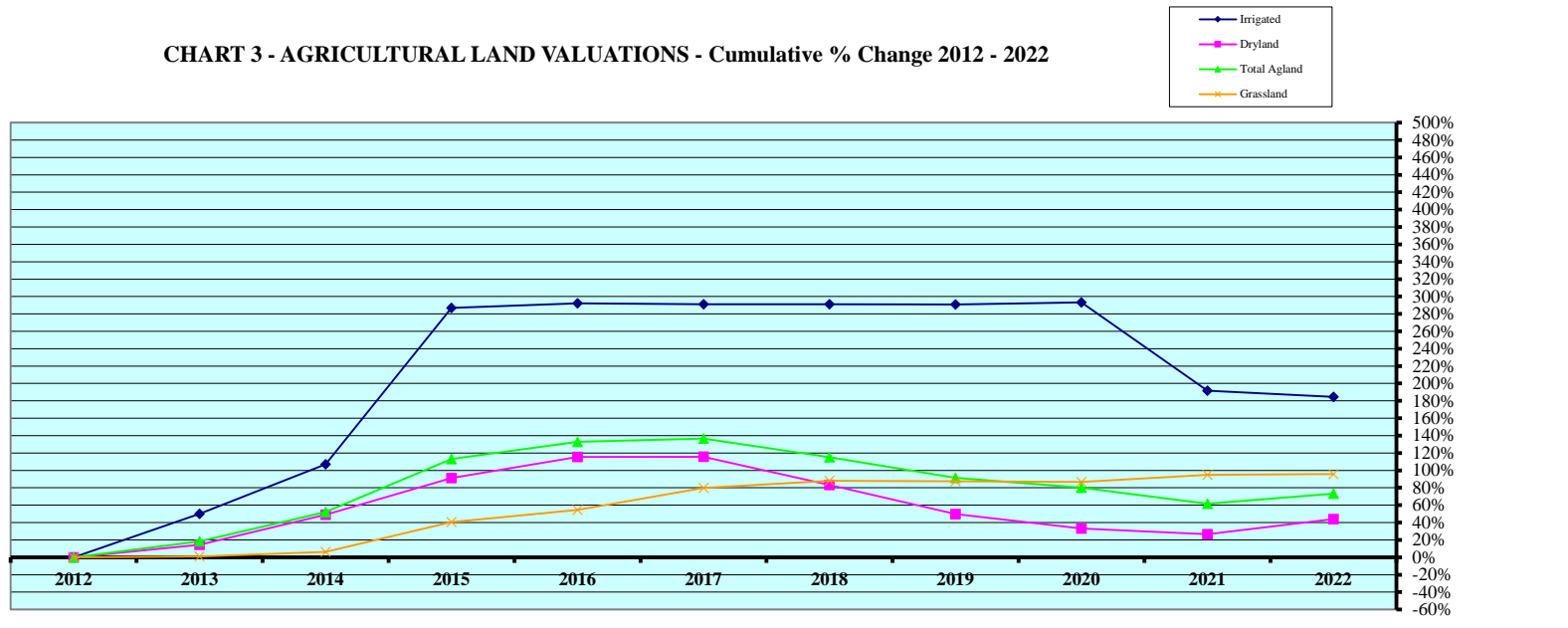
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 25  
County DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	16,769,550	-	-	-	78,506,895	-	-	-	16,497,965	-	-	-
2013	25,162,180	8,392,630	50.05%	50.05%	89,835,900	11,329,005	14.43%	14.43%	16,668,230	170,265	1.03%	1.03%
2014	34,701,055	9,538,875	37.91%	106.93%	117,042,940	27,207,040	30.29%	49.09%	17,539,030	870,800	5.22%	6.31%
2015	64,887,050	30,185,995	86.99%	286.93%	150,049,830	33,006,890	28.20%	91.13%	23,184,305	5,645,275	32.19%	40.53%
2016	65,761,470	874,420	1.35%	292.15%	169,109,735	19,059,905	12.70%	115.41%	25,483,095	2,298,790	9.92%	54.46%
2017	65,593,110	-168,360	-0.26%	291.14%	169,264,500	154,765	0.09%	115.60%	29,654,490	4,171,395	16.37%	79.75%
2018	65,593,125	15	0.00%	291.14%	143,943,855	-25,320,645	-14.96%	83.35%	31,015,755	1,361,265	4.59%	88.00%
2019	65,565,775	-27,350	-0.04%	290.98%	117,534,255	-26,409,600	-18.35%	49.71%	30,936,617	-79,138	-0.26%	87.52%
2020	65,944,530	378,755	0.58%	293.24%	104,596,000	-12,938,255	-11.01%	33.23%	30,820,220	-116,397	-0.38%	86.81%
2021	48,901,290	-17,043,240	-25.84%	191.61%	99,393,315	-5,202,685	-4.97%	26.60%	32,149,730	1,329,510	4.31%	94.87%
2022	47,727,140	-1,174,150	-2.40%	184.61%	113,138,365	13,745,050	13.83%	44.11%	32,304,085	154,355	0.48%	95.81%

Rate Ann.%chg: Irrigated **11.03%** Dryland **3.72%** Grassland **6.95%**

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
2012	2,205	-	-	-	30,485	-	-	-	111,807,100	-	-	-
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	2156.80%	132,354,295	20,547,195	18.38%	18.38%
2014	0	0	-100.00%	-100.00%	699,745	11,760	1.71%	2195.37%	169,982,770	37,628,475	28.43%	52.03%
2015	0	0	-100.00%	-100.00%	14,865	-684,880	-97.88%	-51.24%	238,136,050	68,153,280	40.09%	112.99%
2016	0	0	-100.00%	-100.00%	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	132.86%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	264,512,100	4,157,800	1.60%	136.58%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	240,552,735	-23,959,365	-9.06%	115.15%
2019	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	214,036,647	-26,516,088	-11.02%	91.43%
2020	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	201,360,750	-12,675,897	-5.92%	80.10%
2021	0	0	-100.00%	-100.00%	216,575	216,575	610.43%	610.43%	180,660,910	-20,699,840	-10.28%	61.58%
2022	0	0	-100.00%	-100.00%	524,970	308,395	142.40%	1622.06%	193,694,560	13,033,650	7.21%	73.24%

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

Rate Ann.%chg: Total Agric Land **5.65%**



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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	16,769,550	20,688	811			78,666,420	178,041	442			16,401,000	70,837	232		
2013	25,168,525	21,957	1,146	41.41%	41.41%	89,864,790	176,129	510	15.47%	15.47%	16,675,850	72,752	229	-1.00%	-1.00%
2014	34,506,340	21,873	1,578	37.63%	94.62%	116,881,190	175,844	665	30.27%	50.43%	17,633,645	72,688	243	5.84%	4.78%
2015	64,966,830	21,965	2,958	87.48%	264.88%	150,116,835	173,076	867	30.49%	96.30%	23,158,680	75,275	308	26.82%	32.88%
2016	65,353,815	22,260	2,936	-0.74%	262.19%	169,410,130	173,556	976	12.54%	120.92%	25,190,435	74,524	338	9.87%	45.99%
2017	65,830,725	22,414	2,937	0.04%	262.33%	169,106,785	173,121	977	0.07%	121.08%	29,693,180	74,678	398	17.63%	71.73%
2018	65,593,125	22,334	2,937	0.00%	262.32%	143,943,480	173,322	830	-14.98%	87.96%	31,015,160	74,589	416	4.58%	79.59%
2019	65,565,745	22,334	2,936	-0.04%	262.17%	117,531,920	173,319	678	-18.35%	53.48%	30,959,860	74,446	416	0.01%	79.62%
2020	66,031,150	22,334	2,957	0.71%	264.75%	104,593,985	172,391	607	-10.53%	37.32%	30,949,625	75,318	411	-1.19%	77.48%
2021	48,674,830	22,167	2,196	-25.73%	170.90%	99,411,015	172,388	577	-4.95%	30.51%	32,131,415	75,302	427	3.84%	84.30%
2022	48,275,845	21,986	2,196	-0.01%	170.88%	113,230,370	172,271	657	13.98%	48.76%	32,271,575	75,745	426	-0.15%	84.02%

Rate Annual %chg Average Value/Acre: 10.48%

4.05%

6.29%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	2,205	221	10			0	0				111,839,175	269,787	415		
2013	0	0				0	310	0			131,709,165	271,149	486	17.18%	17.18%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	50.61%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	112.36%
2016	0	0				0	298	0			259,954,380	270,639	961	9.11%	131.70%
2017	0	0				0	300	0			264,630,690	270,513	978	1.85%	135.98%
2018	0	0				0	300	0			240,551,765	270,545	889	-9.11%	114.48%
2019	0	0				0	301	0			214,057,525	270,401	792	-10.97%	90.96%
2020	0	0				0	301	0			201,574,760	270,343	746	-5.81%	79.87%
2021	0	0				216,575	397	545			180,433,835	270,255	668	-10.46%	61.05%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	73.25%

25  
DEUEL

Rate Annual %chg Average Value/Acre: 5.65%

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

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,838	DEUEL	16,453,717	15,162,697	74,628,982	59,158,595	35,323,774	0	0	193,694,560	19,209,754	13,136,955	92,980	426,862,014
cnty sectorvalue % of total value:		3.85%	3.55%	17.48%	13.86%	8.28%			45.38%	4.50%	3.08%	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	711,283	511,310	2,962,237	12,973,764	10,717,388	0	0	4,455	0	0	0	27,880,437
21.76%	%sector of county sector	4.32%	3.37%	3.97%	21.93%	30.34%			0.00%				6.53%
	%sector of municipality	2.55%	1.83%	10.62%	46.53%	38.44%			0.02%				100.00%
929	CHAPPELL	271,658	475,644	908,665	30,573,355	6,021,285	0	0	8,580	113,340	11,985	0	38,384,512
50.54%	%sector of county sector	1.65%	3.14%	1.22%	51.68%	17.05%			0.00%	0.59%	0.09%		8.99%
	%sector of municipality	0.71%	1.24%	2.37%	79.65%	15.69%			0.02%	0.30%	0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,330	Total Municipalities	982,941	986,954	3,870,902	43,547,121	16,738,674	0	0	13,035	113,340	11,985	0	66,264,951
72.35%	%all municip.sectors of cnty	5.97%	6.51%	5.19%	73.61%	47.39%			0.01%	0.59%	0.09%		15.52%

25 DEUEL

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,487</b>	<b>Value : 330,531,664</b>	<b>Growth 1,775,969</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>	39	146,366	0	0	98	398,840	137	545,206	
<b>02. Res Improve Land</b>	649	3,432,883	0	0	120	4,964,782	769	8,397,665	
<b>03. Res Improvements</b>	656	40,653,045	0	0	129	11,868,685	785	52,521,730	
<b>04. Res Total</b>	695	44,232,294	0	0	227	17,232,307	922	61,464,601	455,221
<b>% of Res Total</b>	75.38	71.96	0.00	0.00	24.62	28.04	37.07	18.60	25.63
<b>05. Com UnImp Land</b>	9	94,525	0	0	11	210,345	20	304,870	
<b>06. Com Improve Land</b>	109	1,298,778	1	1,025	32	1,147,916	142	2,447,719	
<b>07. Com Improvements</b>	116	15,382,525	1	16,095	36	18,465,555	153	33,864,175	
<b>08. Com Total</b>	125	16,775,828	1	17,120	47	19,823,816	173	36,616,764	1,317,543
<b>% of Com Total</b>	72.25	45.81	0.58	0.05	27.17	54.14	6.96	11.08	74.19
<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>	695	44,232,294	0	0	227	17,232,307	922	61,464,601	455,221
<b>% of Res &amp; Rec Total</b>	75.38	71.96	0.00	0.00	24.62	28.04	37.07	18.60	25.63
<b>Com &amp; Ind Total</b>	125	16,775,828	1	17,120	47	19,823,816	173	36,616,764	1,317,543
<b>% of Com &amp; Ind Total</b>	72.25	45.81	0.58	0.05	27.17	54.14	6.96	11.08	74.19
<b>17. Taxable Total</b>	820	61,008,122	1	17,120	274	37,056,123	1,095	98,081,365	1,772,764
<b>% of Taxable Total</b>	74.89	62.20	0.09	0.02	25.02	37.78	44.03	29.67	99.82

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	76,000	80	76,000	0
24. Non-Producing	0	0	0	0	1	17,980	1	17,980	0
25. Total	0	0	0	0	81	93,980	81	93,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	63	0	90	153

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	999	146,906,185	1,001	146,918,105
28. Ag-Improved Land	1	38,240	0	0	295	57,069,949	296	57,108,189
29. Ag Improvements	1	101,360	0	0	309	28,228,665	310	28,330,025

30. Ag Total				1,311	232,356,319
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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	95,675	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	0.95	7,125	0	0.00	0	
37. FarmSite Improvements	1	0.00	5,685	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	0.31	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	11.08	223,940	8	11.08	223,940	
32. HomeSite Improv Land	168	206.57	5,098,284	169	207.57	5,128,284	
33. HomeSite Improvements	181	0.00	16,787,515	182	0.00	16,883,190	3,205
34. HomeSite Total				<b>190</b>	<b>218.65</b>	<b>22,235,414</b>	
35. FarmSite UnImp Land	19	33.89	191,185	19	33.89	191,185	
36. FarmSite Improv Land	250	956.69	2,936,680	251	957.64	2,943,805	
37. FarmSite Improvements	302	0.00	11,441,150	303	0.00	11,446,835	0
38. FarmSite Total				<b>322</b>	<b>991.53</b>	<b>14,581,825</b>	
39. Road & Ditches	1,059	3,706.42	0	1,061	3,706.73	0	
40. Other- Non Ag Use	1	18.11	37,555	1	18.11	37,555	
41. Total Section VI				<b>512</b>	<b>4,935.02</b>	<b>36,854,794</b>	<b>3,205</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	8,118.83	37.44%	18,190,465	38.22%	2,240.53
46. 1A	8,332.17	38.43%	18,655,750	39.19%	2,239.00
47. 2A1	20.22	0.09%	44,060	0.09%	2,179.03
48. 2A	2,396.88	11.05%	5,124,515	10.77%	2,137.99
49. 3A1	427.78	1.97%	941,120	1.98%	2,200.01
50. 3A	302.54	1.40%	601,050	1.26%	1,986.68
51. 4A1	1,950.33	8.99%	3,810,385	8.01%	1,953.71
52. 4A	135.43	0.62%	231,450	0.49%	1,709.00
53. Total	21,684.18	100.00%	47,598,795	100.00%	2,195.09
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,695.45	68.94%	81,371,685	70.69%	685.55
56. 2D1	228.99	0.13%	154,570	0.13%	675.01
57. 2D	24,755.38	14.38%	15,795,575	13.72%	638.07
58. 3D1	12,080.83	7.02%	7,671,610	6.66%	635.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,769.72	8.00%	8,442,945	7.33%	613.15
61. 4D	2,651.77	1.54%	1,680,750	1.46%	633.82
62. Total	172,182.14	100.00%	115,117,135	100.00%	668.58
<b>Grass</b>					
63. 1G1	1,620.97	2.14%	694,305	2.15%	428.33
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	439.76	0.58%	194,525	0.60%	442.34
66. 2G	905.74	1.19%	368,140	1.14%	406.45
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19,298.68	25.45%	8,600,400	26.61%	445.65
69. 4G1	47,594.97	62.76%	19,987,000	61.85%	419.94
70. 4G	5,975.23	7.88%	2,470,405	7.64%	413.44
71. Total	75,835.35	100.00%	32,314,775	100.00%	426.12
<b>Irrigated Total</b>					
Irrigated Total	21,684.18	8.02%	47,598,795	24.35%	2,195.09
<b>Dry Total</b>					
Dry Total	172,182.14	63.72%	115,117,135	58.88%	668.58
<b>Grass Total</b>					
Grass Total	75,835.35	28.07%	32,314,775	16.53%	426.12
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	510.92	0.19%	470,820	0.24%	921.51
74. Exempt	395.32	0.15%	235,310	0.12%	595.24
75. Market Area Total	270,212.59	100.00%	195,501,525	100.00%	723.51

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	21,682.19	47,594,340	21,684.18	47,598,795
<b>77. Dry Land</b>	0.00	0	0.00	0	172,182.14	115,117,135	172,182.14	115,117,135
<b>78. Grass</b>	21.17	8,580	0.00	0	75,814.18	32,306,195	75,835.35	32,314,775
<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	510.92	470,820	510.92	470,820
<b>81. Exempt</b>	49.02	19,960	0.00	0	346.30	215,350	395.32	235,310
<b>82. Total</b>	<b>23.16</b>	<b>13,035</b>	<b>0.00</b>	<b>0</b>	<b>270,189.43</b>	<b>195,488,490</b>	<b>270,212.59</b>	<b>195,501,525</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	21,684.18	8.02%	47,598,795	24.35%	2,195.09
<b>Dry Land</b>	172,182.14	63.72%	115,117,135	58.88%	668.58
<b>Grass</b>	75,835.35	28.07%	32,314,775	16.53%	426.12
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	510.92	0.19%	470,820	0.24%	921.51
<b>Exempt</b>	395.32	0.15%	235,310	0.12%	595.24
<b>Total</b>	<b>270,212.59</b>	<b>100.00%</b>	<b>195,501,525</b>	<b>100.00%</b>	<b>723.51</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 Big Springs	18	45,421	210	924,993	210	12,067,415	228	13,037,829	68,508
83.2 Chappell	21	100,945	439	2,507,890	447	28,587,405	468	31,196,240	161,068
83.3 Rural	98	398,840	120	4,964,782	128	11,866,910	226	17,230,532	225,645
84 Residential Total	137	545,206	769	8,397,665	785	52,521,730	922	61,464,601	455,221

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Big Springs	2	11,025	35	241,033	40	5,407,370	42	5,659,428	5,217
85.2 Chappell	5	70,680	70	626,770	71	5,324,495	76	6,021,945	0
85.3 Rural	13	223,165	37	1,579,916	42	23,132,310	55	24,935,391	1,312,326
86 Commercial Total	20	304,870	142	2,447,719	153	33,864,175	173	36,616,764	1,317,543

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,414.33	2.11%	572,800	2.11%	405.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	350.00	0.52%	141,745	0.52%	404.99
90. 2G	898.49	1.34%	363,875	1.34%	404.99
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	15,012.29	22.38%	6,080,015	22.38%	405.00
93. 4G1	43,709.61	65.16%	17,702,410	65.16%	405.00
94. 4G	5,699.45	8.50%	2,308,235	8.50%	404.99
95. Total	67,084.17	100.00%	27,169,080	100.00%	405.00
<b>CRP</b>					
96. 1C1	206.64	2.36%	121,505	2.36%	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	7.25	0.08%	4,265	0.08%	588.28
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	4,286.39	48.98%	2,520,385	48.98%	588.00
102. 4C1	3,885.36	44.40%	2,284,590	44.40%	588.00
103. 4C	275.78	3.15%	162,170	3.15%	588.04
104. Total	8,751.18	100.00%	5,145,695	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	67,084.17	88.46%	27,169,080	84.08%	405.00
CRP Total	8,751.18	11.54%	5,145,695	15.92%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,835.35	100.00%	32,314,775	100.00%	426.12

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

25 Deuel

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	59,158,595	61,464,601	2,306,006	3.90%	455,221	3.13%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	19,209,754	22,235,414	3,025,660	15.75%	3,205	15.73%
<b>04. Total Residential (sum lines 1-3)</b>	<b>78,368,349</b>	<b>83,700,015</b>	<b>5,331,666</b>	<b>6.80%</b>	<b>458,426</b>	<b>6.22%</b>
05. Commercial	35,323,774	36,616,764	1,292,990	3.66%	1,317,543	-0.07%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>35,323,774</b>	<b>36,616,764</b>	<b>1,292,990</b>	<b>3.66%</b>	<b>1,317,543</b>	<b>-0.07%</b>
08. Ag-Farmsite Land, Outbuildings	13,099,400	14,581,825	1,482,425	11.32%	0	11.32%
09. Minerals	92,980	93,980	1,000	1.08	0	1.08%
10. Non Ag Use Land	37,555	37,555	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>13,229,935</b>	<b>14,713,360</b>	<b>1,483,425</b>	<b>11.21%</b>	<b>0</b>	<b>11.21%</b>
12. Irrigated	47,727,140	47,598,795	-128,345	-0.27%		
13. Dryland	113,138,365	115,117,135	1,978,770	1.75%		
14. Grassland	32,304,085	32,314,775	10,690	0.03%		
15. Wasteland	0	0	0			
16. Other Agland	524,970	470,820	-54,150	-10.31%		
<b>17. Total Agricultural Land</b>	<b>193,694,560</b>	<b>195,501,525</b>	<b>1,806,965</b>	<b>0.93%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>320,616,618</b>	<b>330,531,664</b>	<b>9,915,046</b>	<b>3.09%</b>	<b>1,775,969</b>	<b>2.54%</b>

## 2023 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>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	One
<b>5.</b>	<b>Number of shared employees:</b>
	One
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$213,085
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$213,085
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$95,700
<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>
	\$10,000
<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>
	-\$16,001.84

## 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>
	Stanard. 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.

## 2023 Residential Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The Assessor and staff will do Chappell and Rural Res. Stanard will do Big Springs in 2023												
<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="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">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 OB</td> <td>Agricultural outbuildings.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	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 OB	Agricultural outbuildings.	AG DW	Agricultural dwellings
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AG OB	Agricultural outbuildings.												
AG DW	Agricultural dwellings												
<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	2022
AG OB	2016	2016	2020	2022
AG DW		2016	2020	2022

## 2023 Commercial Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	The assessor and staff																							
<b>2.</b>	<b>List the valuation group recognized in 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—has a commercial base that includes retail businesses, a bowling alley, gas stations and restaurants.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Big Springs—actually has a larger commercial base due to the businesses located on the I-80 exchange which was annexed into the village of Big Springs. A new gas station/convenience store is currently under construction by Maverick.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural Commercial—includes all commercial properties located outside of the village of Big Springs and the city of Chappell.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chappell—has a commercial base that includes retail businesses, a bowling alley, gas stations and restaurants.	20	Big Springs—actually has a larger commercial base due to the businesses located on the I-80 exchange which was annexed into the village of Big Springs. A new gas station/convenience store is currently under construction by Maverick.	80	Rural Commercial—includes all commercial properties located outside of the village of Big Springs and the city of Chappell.												
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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 Tables</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 Tables</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
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10	2016	2016	2020	2021																				
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80	2016	2016	2020	2021																				

## 2023 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							
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>							
<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							
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>							

<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

# 2023 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2023, 2024, and 2025

**Date: June 21, 2022**  
**Amended: October 18, 2022**

## **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 2022 County Abstract, Deuel County consists of 2475 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	930	37.58	18.51
Commercial	163	6.59	11.09
Mineral	81	3.27	.02
Agricultural	<u>1301</u>	<u>52.57</u>	<u>70.38</u>
Total	2457	100.00	100.00

(1)

Deuel County has 270537.80 acres of agricultural land. Irrigated land accounts for 8.13%, 63.68% is Dry, 28.00% is Grass. Land classified as "other" accounts for .20% of the total.

New property: For assessment year 2022, 16 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$5,276,990.

**Current Resources:**

*A. Staff/Budget/Training:*

The Deuel County Assessor's office staff consists of the assessor, a part time summer clerk and a part time office fill in for the assessor when she has to be out of the office for meetings and/or training. We submitted and were approved for a budget request for 2022-2023 in the amount of \$213,085.

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

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

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

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

*C. Property Record Cards:*

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

The property cards contain the following:

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

*D. Software for CAMA, Assessment Administration:*

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

(2)

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

(3)

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 G Works.

*Current Assessment Procedures for Real Property:*

*Approaches to value:*

- A. *Cost Approach: cost manual used, date of manual and latest depreciation study.*

The Marshall Swift manual 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.



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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.07%	13.82	103.45
Commercial	98.80%	10.05	106.67
Agricultural	73.98%	14.40	105.17

**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.
3. Remove fencing from the valuations
4. Implement changes from Rural Residential review (2022)

**Commercial:**

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

**Agricultural:**

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

**Action Planned for Assessment Year 2024:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from Big Springs review (2023)

**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.
2. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

**Action Planned for Assessment Year 2025:**

**Residential:**

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. We will begin Chappell review for completion and implementation for March 19, 2026 values.

**Commercial:**

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

**Agricultural:**

1. We will continue to monitor Agricultural land sales.

2. Implement Land changes from review (2024)
3. We will continue to work on identifying CRP, CREP, WRP, and Public Hunting Grounds in the county.

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Respectfully submitted,

Michele Bartlett  
Deuel County Assessor  
Dated: October 18, 2022

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Signed and submitted to:

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Deuel County Board of Equalization  
Steven Fischer, Chairman

Date: \_\_\_\_\_

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