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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DEUEL COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

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

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Michele Bartlett, Deuel County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

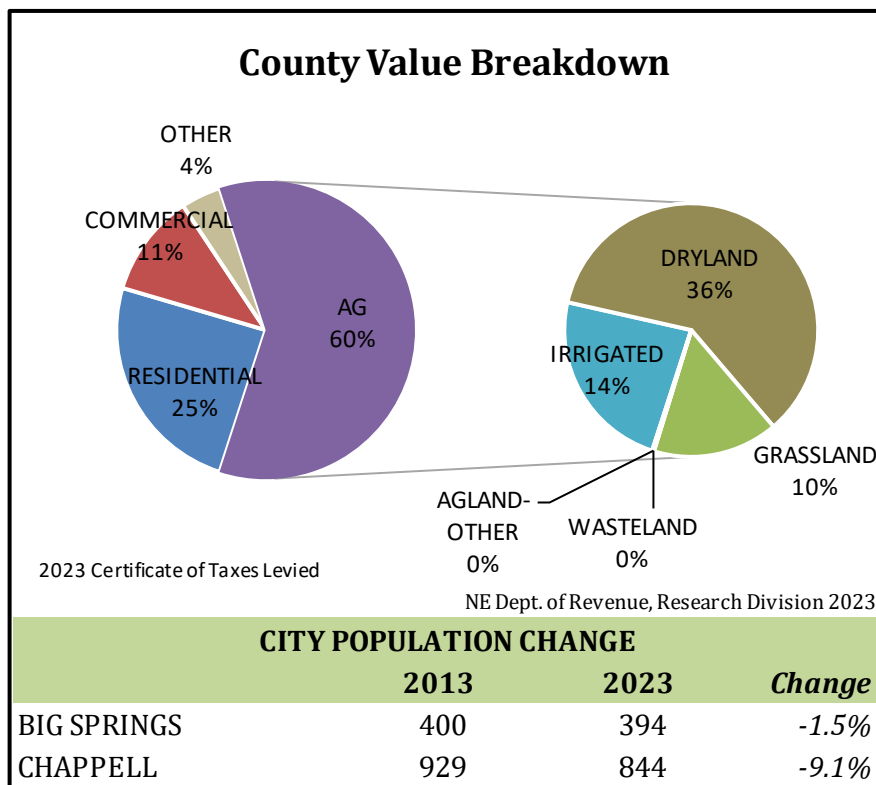
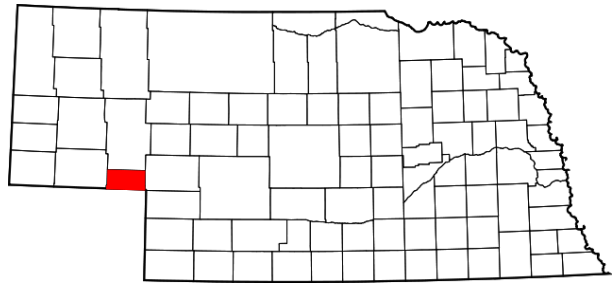
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 440 square miles, Deuel County has 1,902 residents, per the Census Bureau Quick Facts for 2024, a 4% population increase from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$86,395 (2023 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 50 employer establishments with total employment of 279, an increase of 5% 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).

2024 Residential Correlation for Deuel County

Assessment Actions

The Deuel County Assessor reviewed and revalued Big Springs, conducted appraisal maintenance for Chappell and rural residential properties, and corrected non-uniform lot values. For all properties outside of Big Springs 2022 cost and Computer-Assisted Mass Appraisal (CAMA) depreciation tables were applied. In Big Springs, the same cost table was applied; however, a market-derived depreciation schedule was implemented. Rural Residential dwellings were increased 10% to bring these to market value.

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 Deuel County Assessor's sales verification and qualification process consists of sales questionnaires sent to buyers, achieving an 80% return rate. Residential sale usability is lower than the statewide average. Review of the non-qualified sales shows no bias in their removal. Therefore, all truly arm's-length residential sales were available for measurement purposes.

Residential lot studies were last conducted in 2020. Lot value is based on the square foot method. Both the residential cost index and depreciation schedule is dated 2022 and was applied this assessment year.

The county assessor uses three valuation groups to categorize the residential market in Deuel County. Valuation Group 10 is comprised of Chappell, which is the county seat. Valuation Group 20 is the Village of Big Springs, and Valuation Group 80 consists of rural residential property.

With the completion of the Valuation Group 20 Big Springs review for assessment year 2024, the county is current with the statutorily required six-year review and inspection cycle. The cycle begins with Chappell, then all commercial property, rural (that includes all dwellings/outbuildings), Big Springs, and then land use and lot studies. The county utilizes a contracted appraisal for all physical inspections during the review process.

The Deuel County assessor has submitted a written valuation methodology.

2024 Residential Correlation for Deuel County

Description of Analysis

Residential property in Deuel County is described by three Valuation Groups, based primarily on assessor location.

Valuation Group	Description
10	Chappell
20	Big Springs
80	Rural residential

The residential statistical profile indicates 37 qualified sales. Overall, two of the three measures of central tendency are within the acceptable range. The mean is above the acceptable limit but is affected by the six low dollar sales under \$30,000. Their hypothetical removal would move all three measures of central tendency within acceptable range, and significantly lower both the COD to 18% and the PRD to 104%. Further review of the PRD by Sale Price Range would suggest assessment regressivity.

By valuation group, only Valuation Group 10 has sufficient sales, and only the median is within acceptable range.

Comparison of the final with the preliminary statistics indicates a 15% change to the sample, whereas comparison of the value change in the 2024 County Abstract of Assessment, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL), reflects a 7% change to the residential base. Further review of the sample indicates that the largest percent change was to Valuation Group 10 (Chappell) where 6 sales had significant changes due to pick-up work performed and one sale in particular sold three times within the two years of the study period. Also, three parcels in Valuation Group 20 were found to not be priced by the correct value per square foot in prior assessment cycles. These were equalized with all lot values in the valuation group but produced an almost doubling of the lot value for two of the three parcels. The hypothetical removal of the three sales of the same property same property that sold twice as well as the three parcels with lot price errors would lower the sample change to 10% and would reflect that the sample of 37 sales is more sensitive to changes than the residential base.

2024 Residential Correlation for Deuel County

Equalization and Quality of Assessment

The assessment practices of the county assessor were examined in addition to the statistical review, and in consideration of 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	24	95.46	108.08	91.32	33.28	118.35
20	8	97.96	107.99	100.18	15.23	107.80
80	5	91.09	92.99	93.95	05.62	98.98
____ALL____	37	95.59	106.02	93.17	25.88	113.79

Level of Value

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

2024 Commercial Correlation for Deuel County

Assessment Actions

The county assessor reviewed exempt properties with the contracted appraisal firm and updated the cost index to 2022. Appraisal maintenance was also done, particularly a review by the appraiser and update to a Dollar General store that was completed in 2023.

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 county assessor sends questionnaires to commercial buyers to verify and qualify sales. Commercial sale usability is significantly higher than the statewide average. This practice can allow extreme outliers to exist in the sample. A review of the non-qualified commercial sales shows no bias in their removal. Thus, all truly arm's-length commercial sales were available for measurement purposes.

The last commercial review that included an updated lot study was conducted in 2021. The cost and depreciation tables were updated to 2022 for the current assessment year.

As with the residential property class, commercial property is also delineated by three valuation groups, based primarily on assessor location.

Description of Analysis

There are 12 sales in the statistical sample for the commercial property class distributed between the three valuation groups.

Valuation Group	Description
10	Chappell
20	Big Springs
80	Rural residential

Reviewing the commercial statistics indicates that only the median measure of central tendency is within acceptable range. Both the mean and the weighted mean are above the acceptable range. The COD is at 20% and the PRD is significantly below the range. All three valuation groups have less than 10 sales; however, the median of Valuation Groups 10 and 20 are within acceptable range.

Further review of the 12 sales reveals that all statistical measure are substantially affected by the highest dollar sale, making the sample unreliable for measurement purposes.

2024 Commercial Correlation for Deuel County

A review of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects the reported county assessor actions with the updated costing from 2016 to 2022 producing a greater effect to the commercial base rather than to the small commercial sample of 12 sales.

Equalization and Quality of Assessment

The 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	7	97.91	101.25	87.36	21.45	115.90
20	3	100.07	99.24	99.06	02.99	100.18
80	2	128.41	128.41	142.13	32.98	90.35
____ALL____	12	98.99	105.27	128.53	20.45	81.90

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.

2024 Agricultural Correlation for Deuel County

Assessment Actions

For the current assessment year, the Deuel County Assessor increased irrigated values by 9% to 11% based on land capability group (LCG). Dryland values were increased by 10% to 12% based on LCG. Feedlot acres were equalized with other Panhandle counties by increasing the per acre value to \$3,000.

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 county assessor mails questionnaires to agricultural land buyers for the sales verification and qualification process. Sale usability for the agricultural class is higher than the statewide average. A review of disqualified sales does not indicate sales bias, and thus all arm's-length agricultural transactions were available for measurement.

The county assessor utilizes only one market area since sales have not indicated any difference throughout the county. Land use was last updated in 2019 and the county assessor has begun to review land use again for completion in assessment year 2025. Intensive use parcels were identified and reviewed in 2016 by a contracted appraisal firm but were updated for the current year by equalizing with the other Panhandle counties that had a new review. Feedlot acres were raised to \$3,000 per acre. Improvements on agricultural land were last reviewed in 2022 and the cost and depreciation schedules were updated to 2022 this assessment year.

A review of land enrolled in government programs reveals that Conservation Reserve Enhancement Program (CREP) has been identified and about two-thirds of acres enrolled in the Conservation Reserve Program (CRP) have also been identified.

Description of Analysis

The analysis of 58 qualified sales showed all measures of central tendency within acceptable range. The COD supports the overall median. Review of the sales by 80% Majority Land Use indicates that both dryland and grassland are within the acceptable range. The four irrigated land sales are currently low, but the Deuel County 2024 Average Acre Value Comparison chart shows Deuel is comparable to neighboring Cheyenne County's Market Area 1 and is somewhat lower than neighboring Garden County. Both Deuel and Cheyenne counties have similar breakdown by LCG for the irrigated classification: both have the largest percentage of irrigated acres in 1A1 and 1A, with similar percentages in the next highest class 2A. Keith County Market Area 3 is comprised of 47% irrigated acres, compared to Deuel County's 8% irrigated acres, and is less comparable.

Comparison of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the county assessor's adjustments to agricultural land.

2024 Agricultural Correlation for Deuel County

Equalization and Quality of Assessment

All improvements on agricultural land are reviewed at the same time and valued with the same cost and depreciation schedules as those for the rural residential improvements. Homesites for both are also valued the same. Based upon all available information, it is determined that agricultural land is valued equitably, and the quality of assessment complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	34.69	48.34	38.38	47.85	125.95
1	4	34.69	48.34	38.38	47.85	125.95
<u>Dry</u>						
County	34	72.26	77.44	75.26	19.08	102.90
1	34	72.26	77.44	75.26	19.08	102.90
<u>Grass</u>						
County	15	74.80	76.08	70.61	19.16	107.75
1	15	74.80	76.08	70.61	19.16	107.75
<u>ALL</u>						
	58	74.32	75.18	68.66	20.24	109.50

Level of Value

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

2024 Opinions of the Property Tax Administrator for Deuel County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	37	Median	95.59
Total Sales Price	\$5,261,256	Mean	106.02
Total Adj. Sales Price	\$5,261,256	Wgt. Mean	93.17
Total Assessed Value	\$4,901,770	Average Assessed Value of the Base	\$71,716
Avg. Adj. Sales Price	\$142,196	Avg. Assessed Value	\$132,480

Confidence Interval - Current

95% Median C.I	91.09 to 103.39
95% Wgt. Mean C.I	87.03 to 99.31
95% Mean C.I	94.03 to 118.01
% of Value of the Class of all Real Property Value in the County	18.38
% of Records Sold in the Study Period	3.91
% of Value Sold in the Study Period	7.23

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	51	93	92.78
2022	76	96	96.07
2021	80	97	96.96
2020	71	92	92.03

2024 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	12	Median	98.99
Total Sales Price	\$2,977,015	Mean	105.27
Total Adj. Sales Price	\$2,977,015	Wgt. Mean	128.53
Total Assessed Value	\$3,826,291	Average Assessed Value of the Base	\$250,645
Avg. Adj. Sales Price	\$248,085	Avg. Assessed Value	\$318,858

Confidence Interval - Current

95% Median C.I	86.06 to 118.52
95% Wgt. Mean C.I	72.01 to 185.04
95% Mean C.I	85.48 to 125.06
% of Value of the Class of all Real Property Value in the County	12.36
% of Records Sold in the Study Period	6.59
% of Value Sold in the Study Period	8.39

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	14	100	95.71
2022	11	100	98.80
2021	11	100	97.80
2020	10	100	100.09

25 Deuel
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 37
 Total Sales Price : 5,261,256
 Total Adj. Sales Price : 5,261,256
 Total Assessed Value : 4,901,770
 Avg. Adj. Sales Price : 142,196
 Avg. Assessed Value : 132,480

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 106
 COD : 25.88
 PRD : 113.79

COV : 35.10
 STD : 37.21
 Avg. Abs. Dev : 24.74
 MAX Sales Ratio : 195.06
 MIN Sales Ratio : 29.80

95% Median C.I. : 91.09 to 103.39
 95% Wgt. Mean C.I. : 87.03 to 99.31
 95% Mean C.I. : 94.03 to 118.01

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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-21 To 31-DEC-21	6	126.65	129.45	112.43	32.48	115.14	65.36	183.03	65.36 to 183.03	62,117	69,841
01-JAN-22 To 31-MAR-22	4	95.05	93.04	86.56	14.27	107.49	65.43	116.62	N/A	79,000	68,384
01-APR-22 To 30-JUN-22	3	122.93	123.21	104.75	23.63	117.62	79.78	166.92	N/A	66,785	69,957
01-JUL-22 To 30-SEP-22	3	93.33	94.11	93.31	05.67	100.86	86.57	102.43	N/A	186,667	174,187
01-OCT-22 To 31-DEC-22	6	89.49	110.85	83.62	50.17	132.56	29.80	195.06	29.80 to 195.06	123,500	103,268
01-JAN-23 To 31-MAR-23	6	99.49	107.78	99.04	16.36	108.82	84.00	158.25	84.00 to 158.25	114,583	113,488
01-APR-23 To 30-JUN-23	5	97.53	93.66	92.45	07.70	101.31	76.47	104.82	N/A	339,800	314,159
01-JUL-23 To 30-SEP-23	4	87.31	85.48	88.42	10.69	96.67	69.56	97.73	N/A	171,175	151,358
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	16	99.51	112.55	98.34	28.45	114.45	65.36	183.03	86.57 to 147.12	90,566	89,063
01-OCT-22 To 30-SEP-23	21	94.89	101.05	91.20	23.07	110.80	29.80	195.06	84.00 to 103.39	181,533	165,560
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	16	93.43	105.58	89.45	30.85	118.03	29.80	195.06	80.16 to 122.93	113,585	101,598
<u>ALL</u>	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	24	95.46	108.08	91.32	33.28	118.35	29.80	195.06	80.16 to 116.62	132,329	120,844
20	8	97.96	107.99	100.18	15.23	107.80	86.57	166.92	86.57 to 166.92	84,794	84,948
80	5	91.09	92.99	93.95	05.62	98.98	84.00	104.82	N/A	281,400	264,386
<u>ALL</u>	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480
06											
07											
<u>ALL</u>	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480

25 Deuel
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 37
 Total Sales Price : 5,261,256
 Total Adj. Sales Price : 5,261,256
 Total Assessed Value : 4,901,770
 Avg. Adj. Sales Price : 142,196
 Avg. Assessed Value : 132,480

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 106
 COD : 25.88
 PRD : 113.79

COV : 35.10
 STD : 37.21
 Avg. Abs. Dev : 24.74
 MAX Sales Ratio : 195.06
 MIN Sales Ratio : 29.80

95% Median C.I. : 91.09 to 103.39
 95% Wgt. Mean C.I. : 87.03 to 99.31
 95% Mean C.I. : 94.03 to 118.01

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	158.25	158.25	158.25	00.00	100.00	158.25	158.25	N/A	14,000	22,155
Less Than 30,000	6	169.68	159.68	154.15	15.75	103.59	93.52	195.06	93.52 to 195.06	18,083	27,876
Ranges Excl. Low \$											
Greater Than 4,999	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480
Greater Than 14,999	36	95.24	104.57	92.99	24.86	112.45	29.80	195.06	90.13 to 103.39	145,757	135,545
Greater Than 29,999	31	93.39	95.64	91.88	18.06	104.09	29.80	181.63	86.57 to 99.34	166,218	152,726
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	158.25	158.25	158.25	00.00	100.00	158.25	158.25	N/A	14,000	22,155
15,000 TO 29,999	5	181.10	159.97	153.54	15.18	104.19	93.52	195.06	N/A	18,900	29,020
30,000 TO 59,999	7	106.18	112.49	110.35	16.09	101.94	91.88	166.92	91.88 to 166.92	41,865	46,200
60,000 TO 99,999	5	96.58	82.38	79.20	24.15	104.02	29.80	116.62	N/A	81,400	64,466
100,000 TO 149,999	5	84.00	101.15	97.12	31.26	104.15	65.43	181.63	N/A	124,240	120,661
150,000 TO 249,999	8	87.23	86.20	85.83	08.59	100.43	65.36	102.43	65.36 to 102.43	195,875	168,124
250,000 TO 499,999	5	97.73	95.99	96.10	07.00	99.89	76.47	104.82	N/A	333,500	320,485
500,000 TO 999,999	1	90.13	90.13	90.13	00.00	100.00	90.13	90.13	N/A	597,000	538,065
1,000,000 +											
ALL	37	95.59	106.02	93.17	25.88	113.79	29.80	195.06	91.09 to 103.39	142,196	132,480

25 Deuel
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
Total Sales Price : 2,977,015
Total Adj. Sales Price : 2,977,015
Total Assessed Value : 3,826,291
Avg. Adj. Sales Price : 248,085
Avg. Assessed Value : 318,858

MEDIAN : 99
WGT. MEAN : 129
MEAN : 105
COD : 20.45
PRD : 81.90

COV : 29.58
STD : 31.14
Avg. Abs. Dev : 20.24
MAX Sales Ratio : 170.76
MIN Sales Ratio : 63.78

95% Median C.I. : 86.06 to 118.52
95% Wgt. Mean C.I. : 72.01 to 185.04
95% Mean C.I. : 85.48 to 125.06

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	118.52	118.52	118.52	00.00	100.00	118.52	118.52	N/A	32,500	38,520
01-JAN-21 To 31-MAR-21	3	102.48	111.30	95.31	27.46	116.78	73.50	157.93	N/A	95,261	90,793
01-APR-21 To 30-JUN-21	1	97.91	97.91	97.91	00.00	100.00	97.91	97.91	N/A	100,000	97,910
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	90.20	90.20	86.41	04.59	104.39	86.06	94.33	N/A	391,750	338,530
01-JAN-22 To 31-MAR-22	1	63.78	63.78	63.78	00.00	100.00	63.78	63.78	N/A	200,000	127,567
01-APR-22 To 30-JUN-22	1	100.07	100.07	100.07	00.00	100.00	100.07	100.07	N/A	22,710	22,725
01-JUL-22 To 30-SEP-22	1	94.62	94.62	94.62	00.00	100.00	94.62	94.62	N/A	51,800	49,015
01-OCT-22 To 31-DEC-22	1	170.76	170.76	170.76	00.00	100.00	170.76	170.76	N/A	1,468,722	2,508,055
01-JAN-23 To 31-MAR-23	1	103.31	103.31	103.31	00.00	100.00	103.31	103.31	N/A	32,000	33,060
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	5	102.48	110.07	97.74	20.50	112.62	73.50	157.93	N/A	83,657	81,762
01-OCT-21 To 30-SEP-22	5	94.33	87.77	82.83	09.51	105.96	63.78	100.07	N/A	211,602	175,273
01-OCT-22 To 30-SEP-23	2	137.04	137.04	169.33	24.61	80.93	103.31	170.76	N/A	750,361	1,270,558
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	6	96.12	102.04	89.57	18.11	113.92	73.50	157.93	73.50 to 157.93	194,881	174,558
01-JAN-22 To 31-DEC-22	4	97.35	107.31	155.31	28.88	69.09	63.78	170.76	N/A	435,808	676,841
<u>ALL</u>	12	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	7	97.91	101.25	87.36	21.45	115.90	63.78	157.93	63.78 to 157.93	95,726	83,627
20	3	100.07	99.24	99.06	02.99	100.18	94.33	103.31	N/A	29,403	29,128
80	2	128.41	128.41	142.13	32.98	90.35	86.06	170.76	N/A	1,109,361	1,576,758
<u>ALL</u>	12	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858

25 Deuel
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
Total Sales Price : 2,977,015
Total Adj. Sales Price : 2,977,015
Total Assessed Value : 3,826,291
Avg. Adj. Sales Price : 248,085
Avg. Assessed Value : 318,858

MEDIAN : 99
WGT. MEAN : 129
MEAN : 105
COD : 20.45
PRD : 81.90

COV : 29.58
STD : 31.14
Avg. Abs. Dev : 20.24
MAX Sales Ratio : 170.76
MIN Sales Ratio : 63.78

95% Median C.I. : 86.06 to 118.52
95% Wgt. Mean C.I. : 72.01 to 185.04
95% Mean C.I. : 85.48 to 125.06

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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	12	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858
04											
<u>ALL</u>	<u>12</u>	<u>98.99</u>	<u>105.27</u>	<u>128.53</u>	<u>20.45</u>	<u>81.90</u>	<u>63.78</u>	<u>170.76</u>	<u>86.06 to 118.52</u>	<u>248,085</u>	<u>318,858</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	100.07	100.07	100.07	00.00	100.00	100.07	100.07	N/A	22,710	22,725
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	12	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858
Greater Than 14,999	12	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858
Greater Than 29,999	11	97.91	105.75	128.75	22.35	82.14	63.78	170.76	73.50 to 157.93	268,573	345,779
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	100.07	100.07	100.07	00.00	100.00	100.07	100.07	N/A	22,710	22,725
30,000 TO 59,999	5	102.48	102.65	101.77	06.42	100.86	94.33	118.52	N/A	37,427	38,091
60,000 TO 99,999	1	157.93	157.93	157.93	00.00	100.00	157.93	157.93	N/A	61,000	96,340
100,000 TO 149,999	1	97.91	97.91	97.91	00.00	100.00	97.91	97.91	N/A	100,000	97,910
150,000 TO 249,999	2	68.64	68.64	68.49	07.08	100.22	63.78	73.50	N/A	193,725	132,674
250,000 TO 499,999											
500,000 TO 999,999	1	86.06	86.06	86.06	00.00	100.00	86.06	86.06	N/A	750,000	645,460
1,000,000 TO 1,999,999	1	170.76	170.76	170.76	00.00	100.00	170.76	170.76	N/A	1,468,722	2,508,055
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>12</u>	<u>98.99</u>	<u>105.27</u>	<u>128.53</u>	<u>20.45</u>	<u>81.90</u>	<u>63.78</u>	<u>170.76</u>	<u>86.06 to 118.52</u>	<u>248,085</u>	<u>318,858</u>

25 Deuel
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 12
 Total Sales Price : 2,977,015
 Total Adj. Sales Price : 2,977,015
 Total Assessed Value : 3,826,291
 Avg. Adj. Sales Price : 248,085
 Avg. Assessed Value : 318,858

MEDIAN : 99
 WGT. MEAN : 129
 MEAN : 105
 COD : 20.45
 PRD : 81.90

COV : 29.58
 STD : 31.14
 Avg. Abs. Dev : 20.24
 MAX Sales Ratio : 170.76
 MIN Sales Ratio : 63.78

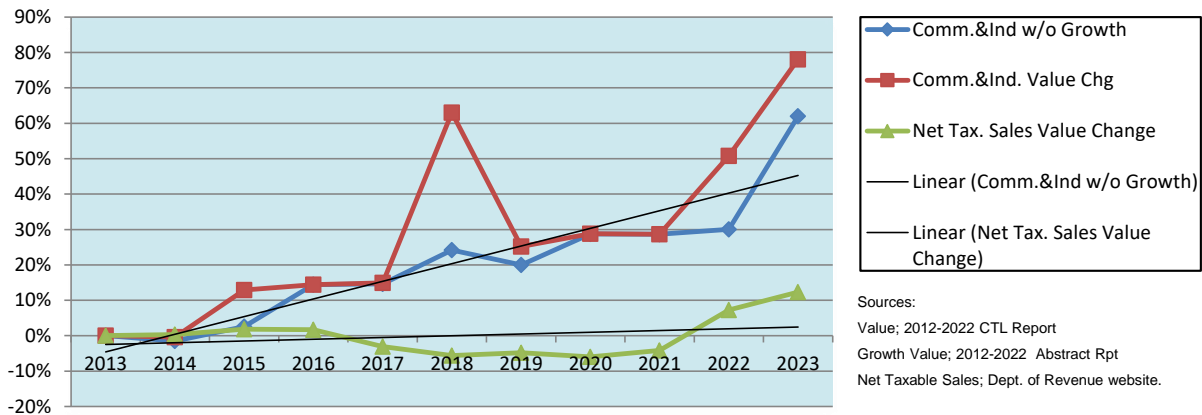
95% Median C.I. : 86.06 to 118.52
 95% Wgt. Mean C.I. : 72.01 to 185.04
 95% Mean C.I. : 85.48 to 125.06

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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	73.50	73.50	73.50	00.00	100.00	73.50	73.50	N/A	187,450	137,780
319	1	170.76	170.76	170.76	00.00	100.00	170.76	170.76	N/A	1,468,722	2,508,055
344	1	157.93	157.93	157.93	00.00	100.00	157.93	157.93	N/A	61,000	96,340
350	1	94.62	94.62	94.62	00.00	100.00	94.62	94.62	N/A	51,800	49,015
353	4	100.20	103.31	101.45	07.18	101.83	94.33	118.52	N/A	50,833	51,572
406	1	100.07	100.07	100.07	00.00	100.00	100.07	100.07	N/A	22,710	22,725
442	1	103.31	103.31	103.31	00.00	100.00	103.31	103.31	N/A	32,000	33,060
446	1	63.78	63.78	63.78	00.00	100.00	63.78	63.78	N/A	200,000	127,567
528	1	86.06	86.06	86.06	00.00	100.00	86.06	86.06	N/A	750,000	645,460
<u>ALL</u>	<u>12</u>	98.99	105.27	128.53	20.45	81.90	63.78	170.76	86.06 to 118.52	248,085	318,858

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
2012	\$ 20,080,131	\$ -	0.00%	\$ 20,080,131		\$ 15,635,728	
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%
2023	\$ 36,616,764	\$ 1,317,543	3.60%	\$ 35,299,221	-1.29%	\$ 17,011,687	-3.13%
Ann %chg	6.24%			Average	-0.48%	0.82%	0.86%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-1.50%	-0.41%	0.29%
2014	2.60%	12.88%	1.86%
2015	14.41%	14.41%	1.72%
2016	14.67%	14.93%	-3.07%
2017	24.18%	63.03%	-5.62%
2018	19.98%	25.19%	-4.83%
2019	28.78%	28.81%	-5.98%
2020	28.69%	28.69%	-4.19%
2021	30.01%	50.77%	7.26%
2022	61.99%	78.09%	12.32%
2023	75.79%	82.35%	8.80%

County Number	25
County Name	Deuel

25 Deuel
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 58
 Total Sales Price : 15,833,375
 Total Adj. Sales Price : 15,833,375
 Total Assessed Value : 10,871,040
 Avg. Adj. Sales Price : 272,989
 Avg. Assessed Value : 187,432

MEDIAN : 74
 WGT. MEAN : 69
 MEAN : 75
 COD : 20.24
 PRD : 109.50

COV : 29.01
 STD : 21.81
 Avg. Abs. Dev : 15.04
 MAX Sales Ratio : 167.89
 MIN Sales Ratio : 30.01

95% Median C.I. : 69.39 to 80.36
 95% Wgt. Mean C.I. : 59.08 to 78.24
 95% Mean C.I. : 69.57 to 80.79

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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-20 To 31-DEC-20	4	91.59	95.01	97.74	14.78	97.21	81.00	115.84	N/A	166,289	162,534
01-JAN-21 To 31-MAR-21	7	74.46	74.64	75.38	08.34	99.02	59.08	93.97	59.08 to 93.97	373,364	281,449
01-APR-21 To 30-JUN-21	12	72.43	71.82	68.51	15.24	104.83	44.03	92.54	62.83 to 84.11	265,706	182,034
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	79.83	82.45	80.77	13.52	102.08	68.44	102.84	68.44 to 102.84	164,383	132,771
01-JAN-22 To 31-MAR-22	2	77.29	77.29	79.80	22.22	96.85	60.12	94.45	N/A	111,363	88,870
01-APR-22 To 30-JUN-22	7	70.94	71.64	68.75	09.77	104.20	49.79	88.00	49.79 to 88.00	282,580	194,278
01-JUL-22 To 30-SEP-22	6	78.33	73.55	76.66	18.12	95.94	42.98	94.07	42.98 to 94.07	267,252	204,876
01-OCT-22 To 31-DEC-22	4	65.74	90.17	87.56	41.15	102.98	61.30	167.89	N/A	305,850	267,793
01-JAN-23 To 31-MAR-23	4	61.66	70.77	57.42	27.28	123.25	50.04	109.71	N/A	180,014	103,369
01-APR-23 To 30-JUN-23	5	35.91	51.58	37.45	52.94	137.73	30.01	80.93	N/A	516,428	193,394
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	24	75.57	77.78	74.51	15.61	104.39	44.03	115.84	68.99 to 84.11	271,549	202,328
01-OCT-21 To 30-SEP-22	21	73.52	75.81	74.39	15.71	101.91	42.98	102.84	70.41 to 87.09	228,124	169,694
01-OCT-22 To 30-SEP-23	13	64.94	69.36	54.17	35.48	128.04	30.01	167.89	35.91 to 80.93	348,123	188,586
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	26	74.63	76.21	73.15	13.84	104.18	44.03	102.84	68.99 to 84.11	263,013	192,398
01-JAN-22 To 31-DEC-22	19	70.94	76.74	76.34	21.69	100.52	42.98	167.89	61.30 to 87.09	264,616	202,006
<u>ALL</u>	58	74.32	75.18	68.66	20.24	109.50	30.01	167.89	69.39 to 80.36	272,989	187,432

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	58	74.32	75.18	68.66	20.24	109.50	30.01	167.89	69.39 to 80.36	272,989	187,432
<u>ALL</u>	58	74.32	75.18	68.66	20.24	109.50	30.01	167.89	69.39 to 80.36	272,989	187,432

25 Deuel
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 58
 Total Sales Price : 15,833,375
 Total Adj. Sales Price : 15,833,375
 Total Assessed Value : 10,871,040
 Avg. Adj. Sales Price : 272,989
 Avg. Assessed Value : 187,432

MEDIAN : 74
 WGT. MEAN : 69
 MEAN : 75
 COD : 20.24
 PRD : 109.50

COV : 29.01
 STD : 21.81
 Avg. Abs. Dev : 15.04
 MAX Sales Ratio : 167.89
 MIN Sales Ratio : 30.01

95% Median C.I. : 69.39 to 80.36
 95% Wgt. Mean C.I. : 59.08 to 78.24
 95% Mean C.I. : 69.57 to 80.79

Printed:3/22/2024 7:45:55AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	33.46	33.13	32.20	05.89	102.89	30.01	35.91	N/A	764,397	246,157
1	3	33.46	33.13	32.20	05.89	102.89	30.01	35.91	N/A	764,397	246,157
Dry											
County	30	72.26	78.14	76.30	19.69	102.41	49.79	167.89	67.43 to 81.93	247,273	188,668
1	30	72.26	78.14	76.30	19.69	102.41	49.79	167.89	67.43 to 81.93	247,273	188,668
Grass											
County	14	75.89	78.37	71.02	17.34	110.35	42.98	109.71	60.12 to 101.25	260,752	185,178
1	14	75.89	78.37	71.02	17.34	110.35	42.98	109.71	60.12 to 101.25	260,752	185,178
ALL	58	74.32	75.18	68.66	20.24	109.50	30.01	167.89	69.39 to 80.36	272,989	187,432

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	34.69	48.34	38.38	47.85	125.95	30.01	93.97	N/A	637,048	244,524
1	4	34.69	48.34	38.38	47.85	125.95	30.01	93.97	N/A	637,048	244,524
Dry											
County	34	72.26	77.44	75.26	19.08	102.90	49.79	167.89	66.53 to 81.93	246,676	185,640
1	34	72.26	77.44	75.26	19.08	102.90	49.79	167.89	66.53 to 81.93	246,676	185,640
Grass											
County	15	74.80	76.08	70.61	19.16	107.75	42.98	109.71	60.12 to 89.00	247,102	174,477
1	15	74.80	76.08	70.61	19.16	107.75	42.98	109.71	60.12 to 89.00	247,102	174,477
ALL	58	74.32	75.18	68.66	20.24	109.50	30.01	167.89	69.39 to 80.36	272,989	187,432

Deuel County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	2,440	2,380	2,380	2,323	2,200	2,184	2,149	2,200	2,390
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
Keith	2	2,815	2,751	2,751	2,650	2,650	2,650	2,650	2,650	2,756
Keith	3	4,415	4,415	4,415	4,215	4,215	4,215	4,215	4,215	4,346
Perkins	1	5,219	4,433	4,433	5,057	4,989	4,536	4,881	4,862	5,081
Cheyenne	1	2,426	2,421	2,421	2,406	2,410	2,310	2,077	1,929	2,393
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	800	750	750	750	n/a	725	725	782
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
Keith	2	n/a	1,085	n/a	1,030	990	n/a	990	990	1,063
Keith	3	n/a	1,600	1,600	1,500	1,500	1,500	1,470	1,470	1,562
Perkins	1	n/a	1,365	1,365	1,280	1,280	n/a	1,200	1,200	1,321
Cheyenne	1	n/a	508	416	485	481	484	412	386	488
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673

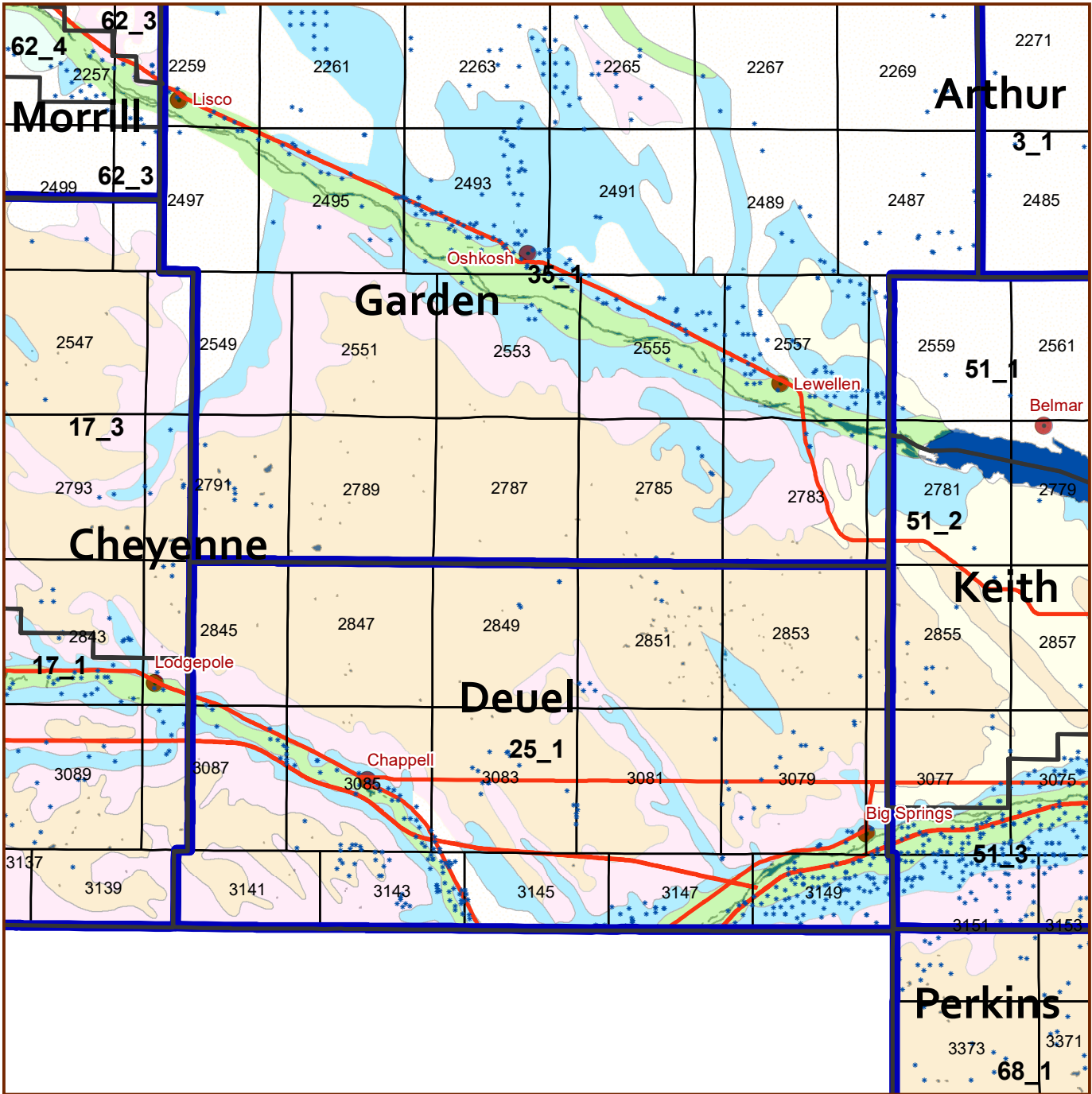
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	405	n/a	405	405	n/a	405	405	405	405
Garden	1	495	n/a	498	495	485	485	485	485	486
Keith	2	525	n/a	n/a	525	n/a	500	500	500	500
Keith	3	665	n/a	640	640	n/a	640	620	620	633
Perkins	1	615	n/a	n/a	615	n/a	615	615	615	615
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	359
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426

County	Mkt Area	CRP	TIMBER	WASTE
Deuel	1	588	n/a	n/a
Garden	1	780	n/a	50
Keith	2	710	n/a	317
Keith	3	710	n/a	335
Perkins	1	618	n/a	80
Cheyenne	1	377	n/a	100
Cheyenne	3	477	n/a	100

Source: 2024 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

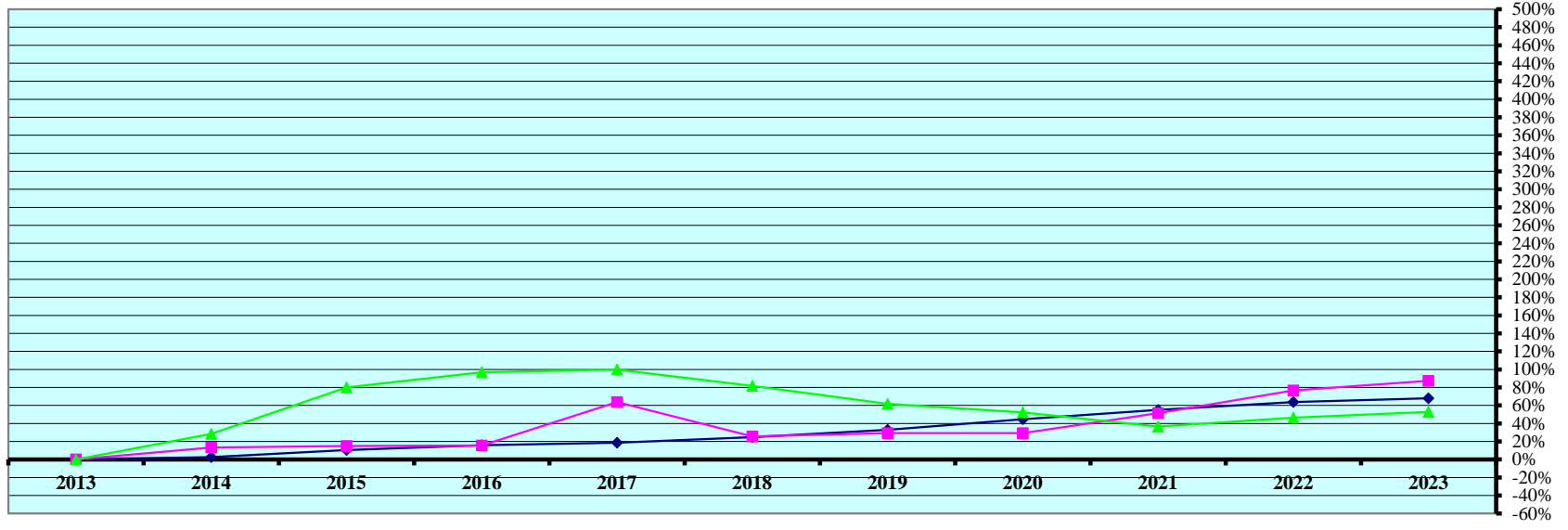
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**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 2013 - 2023

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	36,136,652	-	-	-	19,998,352	-	-	-	132,354,295	-	-	-
2014	37,054,150	917,498	2.54%	2.54%	22,667,129	2,668,777	13.34%	13.34%	169,982,770	37,628,475	28.43%	28.43%
2015	39,902,927	2,848,777	7.69%	10.42%	22,972,950	305,821	1.35%	14.87%	238,136,050	68,153,280	40.09%	79.92%
2016	41,796,102	1,893,175	4.74%	15.66%	23,077,890	104,940	0.46%	15.40%	260,354,300	22,218,250	9.33%	96.71%
2017	42,831,676	1,035,574	2.48%	18.53%	32,736,286	9,658,396	41.85%	63.69%	264,512,100	4,157,800	1.60%	99.85%
2018	45,069,611	2,237,935	5.22%	24.72%	25,139,200	-7,597,086	-23.21%	25.71%	240,552,735	-23,959,365	-9.06%	81.75%
2019	48,056,335	2,986,724	6.63%	32.99%	25,864,675	725,475	2.89%	29.33%	214,036,647	-26,516,088	-11.02%	61.71%
2020	52,289,633	4,233,298	8.81%	44.70%	25,842,104	-22,571	-0.09%	29.22%	201,360,750	-12,675,897	-5.92%	52.14%
2021	56,056,430	3,766,797	7.20%	55.12%	30,274,694	4,432,590	17.15%	51.39%	180,660,910	-20,699,840	-10.28%	36.50%
2022	59,158,595	3,102,165	5.53%	63.71%	35,323,774	5,049,080	16.68%	76.63%	193,694,560	13,033,650	7.21%	46.35%
2023	60,694,451	1,535,856	2.60%	67.96%	37,468,994	2,145,220	6.07%	87.36%	202,141,110	8,446,550	4.36%	52.73%

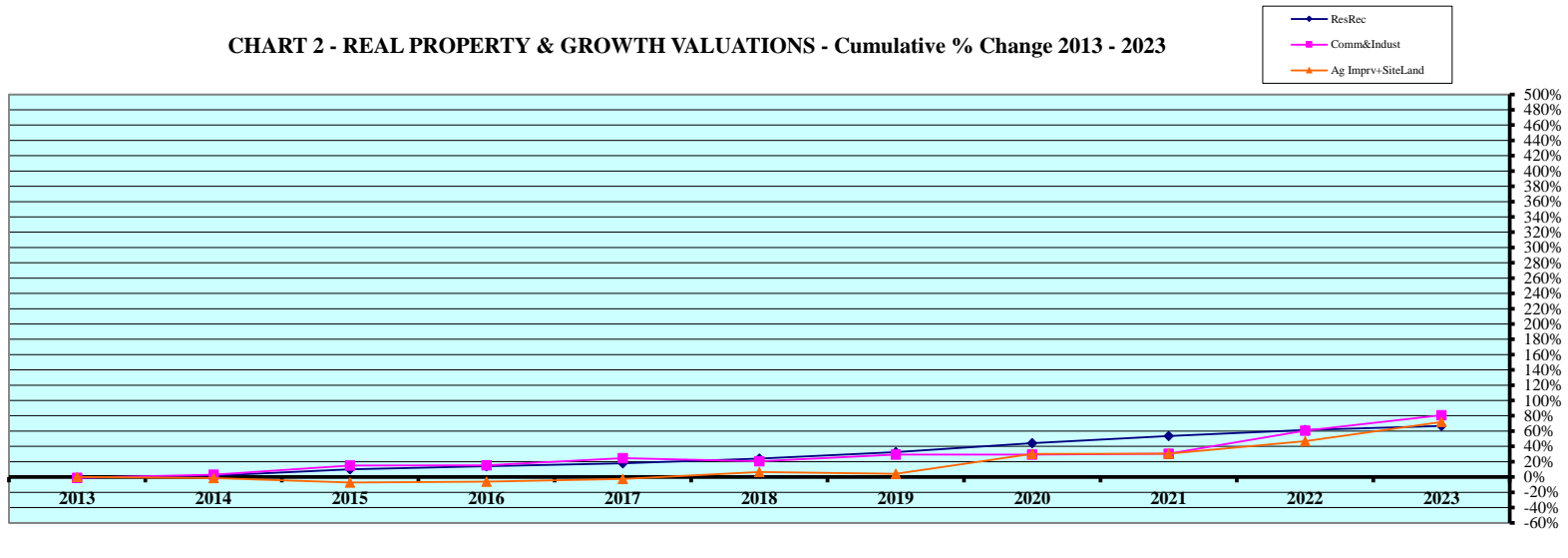
Rate Annual %chg: Residential & Recreational **5.32%** Commercial & Industrial **6.48%** Agricultural Land **4.33%**

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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	36,136,652	340,292	0.94%	35,796,360	-	-0.94%	19,998,352	219,816	1.10%	19,778,536	-	-1.10%						
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	1.93%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	3.01%						
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	10.10%	22,972,950	0	0.00%	22,972,950	1.35%	14.87%						
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	14.10%	23,077,890	51,570	0.22%	23,026,320	0.23%	15.14%						
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	17.80%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	24.69%						
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	24.11%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	20.47%						
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	32.52%	25,864,675	6,237	0.02%	25,858,438	2.86%	29.30%						
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	44.15%	25,842,104	0	0.00%	25,842,104	-0.09%	29.22%						
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	53.42%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	30.55%						
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	61.48%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	60.46%						
2023	60,694,451	455,221	0.75%	60,239,230	1.83%	66.70%	37,468,994	1,317,543	3.52%	36,151,451	2.34%	80.77%						
Rate Ann%chg	5.32%			Resid & Recreat w/o growth			4.58%			6.48%			C & I w/o growth			-0.16%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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		
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	-	-		
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	-1.27%		
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	-7.22%		
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	-6.15%		
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	-2.48%		
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	6.42%		
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	4.20%		
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	30.26%		
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	30.51%		
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	46.74%		
2023	22,109,669	14,497,901	36,607,570	3,205	0.01%	36,604,365	13.16%	71.84%		
Rate Ann%chg	5.38%		5.85%		5.56%		Ag Imprv+Site w/o growth		4.23%	

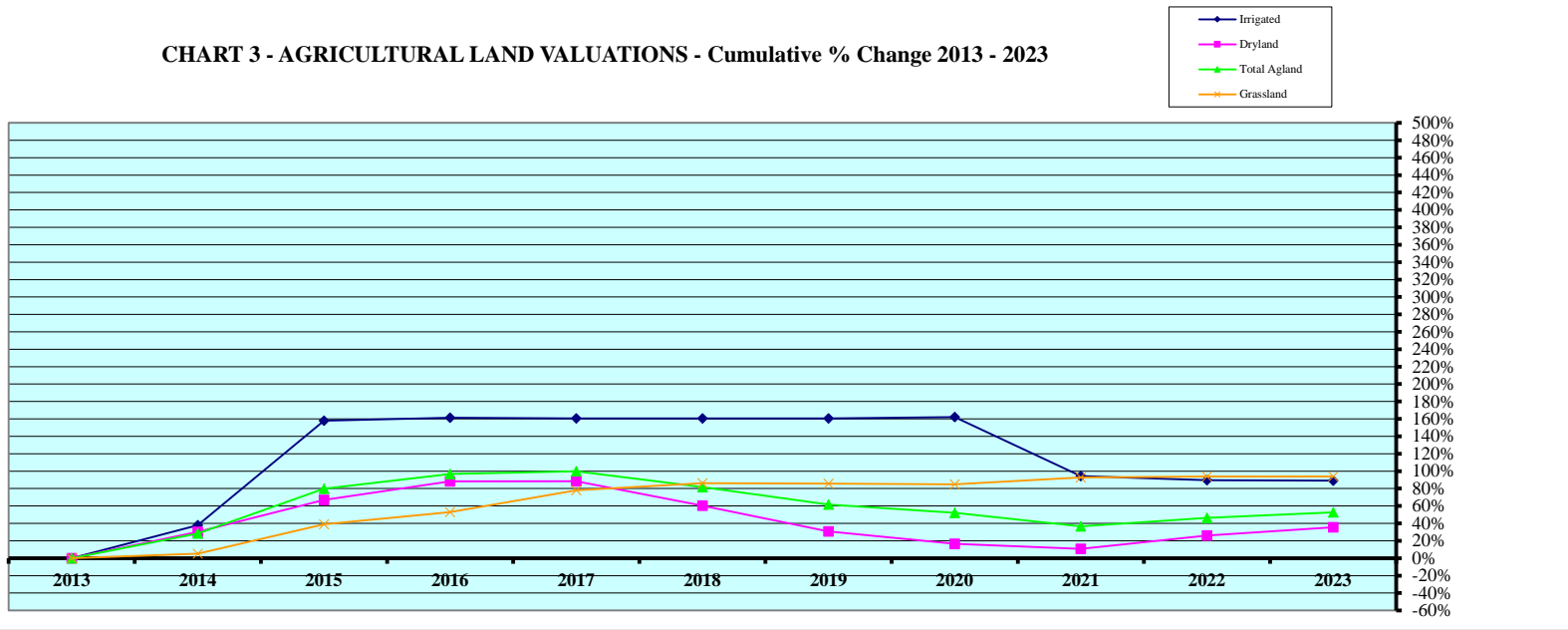
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 25
County DEUEL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	25,162,180	-	-	-	89,835,900	-	-	-	16,668,230	-	-	-
2014	34,701,055	9,538,875	37.91%	37.91%	117,042,940	27,207,040	30.29%	30.29%	17,539,030	870,800	5.22%	5.22%
2015	64,887,050	30,185,995	86.99%	157.88%	150,049,830	33,006,890	28.20%	67.03%	23,184,305	5,645,275	32.19%	39.09%
2016	65,761,470	874,420	1.35%	161.35%	169,109,735	19,059,905	12.70%	88.24%	25,483,095	2,298,790	9.92%	52.88%
2017	65,593,110	-168,360	-0.26%	160.68%	169,264,500	154,765	0.09%	88.42%	29,654,490	4,171,395	16.37%	77.91%
2018	65,593,125	15	0.00%	160.68%	143,943,855	-25,320,645	-14.96%	60.23%	31,015,755	1,361,265	4.59%	86.08%
2019	65,565,775	-27,350	-0.04%	160.57%	117,534,255	-26,409,600	-18.35%	30.83%	30,936,617	-79,138	-0.26%	85.60%
2020	65,944,530	378,755	0.58%	162.08%	104,596,000	-12,938,255	-11.01%	16.43%	30,820,220	-116,397	-0.38%	84.90%
2021	48,901,290	-17,043,240	-25.84%	94.34%	99,393,315	-5,202,685	-4.97%	10.64%	32,149,730	1,329,510	4.31%	92.88%
2022	47,727,140	-1,174,150	-2.40%	89.68%	113,138,365	13,745,050	13.83%	25.94%	32,304,085	154,355	0.48%	93.81%
2023	47,584,710	-142,430	-0.30%	89.11%	121,773,330	8,634,965	7.63%	35.55%	32,312,250	8,165	0.03%	93.86%

Rate Ann.%chg: Irrigated **6.58%** Dryland **3.09%** Grassland **6.84%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	0	-	-	-	687,985	-	-	-	132,354,295	-	-	-
2014	0	0	-	-	699,745	11,760	1.71%	1.71%	169,982,770	37,628,475	28.43%	28.43%
2015	0	0	-	-	14,865	-684,880	-97.88%	-97.84%	238,136,050	68,153,280	40.09%	79.92%
2016	0	0	-	-	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	96.71%
2017	0	0	-	-	0	0	-	-100.00%	264,512,100	4,157,800	1.60%	99.85%
2018	0	0	-	-	0	0	-	-100.00%	240,552,735	-23,959,365	-9.06%	81.75%
2019	0	0	-	-	0	0	-	-100.00%	214,036,647	-26,516,088	-11.02%	61.71%
2020	0	0	-	-	0	0	-	-100.00%	201,360,750	-12,675,897	-5.92%	52.14%
2021	0	0	-	-	216,575	216,575	-	-68.52%	180,660,910	-20,699,840	-10.28%	36.50%
2022	0	0	-	-	524,970	308,395	142.40%	-23.69%	193,694,560	13,033,650	7.21%	46.35%
2023	0	0	-	-	470,820	-54,150	-10.31%	-31.57%	202,141,110	8,446,550	4.36%	52.73%

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

Rate Ann.%chg: Total Agric Land **4.33%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	25,168,525	21,957	1,146			89,864,790	176,129	510			16,675,850	72,752	229		
2014	34,506,340	21,873	1,578	37.63%	37.63%	116,881,190	175,844	665	30.27%	30.27%	17,633,645	72,688	243	5.84%	5.84%
2015	64,966,830	21,965	2,958	87.48%	158.03%	150,116,835	173,076	867	30.49%	69.99%	23,158,680	75,275	308	26.82%	34.22%
2016	65,353,815	22,260	2,936	-0.74%	156.13%	169,410,130	173,556	976	12.54%	91.31%	25,190,435	74,524	338	9.87%	47.47%
2017	65,830,725	22,414	2,937	0.04%	156.23%	169,106,785	173,121	977	0.07%	91.45%	29,693,180	74,678	398	17.63%	73.47%
2018	65,593,125	22,334	2,937	0.00%	156.22%	143,943,480	173,322	830	-14.98%	62.77%	31,015,160	74,589	416	4.58%	81.41%
2019	65,565,745	22,334	2,936	-0.04%	156.11%	117,531,920	173,319	678	-18.35%	32.91%	30,959,860	74,446	416	0.01%	81.43%
2020	66,031,150	22,334	2,957	0.71%	157.93%	104,593,985	172,391	607	-10.53%	18.91%	30,949,625	75,318	411	-1.19%	79.27%
2021	48,674,830	22,167	2,196	-25.73%	91.57%	99,411,015	172,388	577	-4.95%	13.02%	32,131,415	75,302	427	3.84%	86.16%
2022	48,275,845	21,986	2,196	-0.01%	91.55%	113,230,370	172,271	657	13.98%	28.82%	32,271,575	75,745	426	-0.15%	85.87%
2023	47,598,795	21,684	2,195	-0.03%	91.50%	115,117,135	172,182	669	1.72%	31.04%	32,314,775	75,835	426	0.01%	85.90%

Rate Annual %chg Average Value/Acre: 6.71%

2.74%

6.40%

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
2013	0	0				0	310	0			131,709,165	271,149	486		
2014	0	0				0	303	0	#DIV/0!		169,021,175	270,708	624	28.54%	28.54%
2015	0	0				0	309	0	#DIV/0!		238,242,345	270,625	880	41.00%	81.24%
2016	0	0				0	298	0	#DIV/0!		259,954,380	270,639	961	9.11%	97.74%
2017	0	0				0	300	0	#DIV/0!		264,630,690	270,513	978	1.85%	101.39%
2018	0	0				0	300	0	#DIV/0!		240,551,765	270,545	889	-9.11%	83.05%
2019	0	0				0	301	0	#DIV/0!		214,057,525	270,401	792	-10.97%	62.97%
2020	0	0				0	301	0	#DIV/0!		201,574,760	270,343	746	-5.81%	53.50%
2021	0	0				216,575	397	545	#DIV/0!		180,433,835	270,255	668	-10.46%	37.45%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	47.86%
2023	0	0				470,820	511	922	-6.07%		195,501,525	270,213	724	0.74%	48.95%

25
DEUEL

Rate Annual %chg Average Value/Acre: 4.06%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Aglmprv&FS	Minerals	Total Value
1,838	DEUEL	18,838,293	15,570,206	81,328,184	60,694,451	37,468,994	0	0	202,141,110	22,109,669	14,497,901	93,980	452,742,788
cnty sectorvalue % of total value:		4.16%	3.44%	17.96%	13.41%	8.28%			44.65%	4.88%	3.20%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Aglmprv&FS	Minerals	Total Value
394	BIG SPRINGS	2,130,926	533,671	3,207,943	12,805,094	10,985,493	0	0	4,455	0	0	0	29,667,582
21.44%	%sector of county sector	11.31%	3.43%	3.94%	21.10%	29.32%			0.00%				6.55%
	%sector of municipality	7.18%	1.80%	10.81%	43.16%	37.03%			0.02%				100.00%
844	CHAPPELL	266,232	575,479	1,002,362	30,712,270	6,480,850	0	0	8,580	125,675	12,810	0	39,184,258
45.92%	%sector of county sector	1.41%	3.70%	1.23%	50.60%	17.30%			0.00%	0.57%	0.09%		8.65%
	%sector of municipality	0.68%	1.47%	2.56%	78.38%	16.54%			0.02%	0.32%	0.03%		100.00%
	%sector of county sector												
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1,239	Total Municipalities	2,397,158	1,109,150	4,210,305	43,517,366	17,466,344	0	0	13,035	125,675	12,810	0	68,851,842
67.39%	%all municip.sectors of cnty	12.72%	7.12%	5.18%	71.70%	46.62%			0.01%	0.57%	0.09%		15.21%

Total Real Property Sum Lines 17, 25, & 30	Records : 2,521	Value : 369,148,504	Growth 5,572,178	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	39	201,700	0	0	126	2,045,675	165	2,247,375	
02. Res Improve Land	640	3,543,460	0	0	124	3,602,725	764	7,146,185	
03. Res Improvements	647	44,546,240	0	0	134	13,903,640	781	58,449,880	
04. Res Total	686	48,291,400	0	0	260	19,552,040	946	67,843,440	742,819
% of Res Total	72.52	71.18	0.00	0.00	27.48	28.82	37.52	18.38	13.33
05. Com UnImp Land	6	41,638	0	0	12	285,300	18	326,938	
06. Com Improve Land	119	1,513,491	1	1,025	33	1,285,720	153	2,800,236	
07. Com Improvements	126	22,003,400	1	16,125	37	20,470,670	164	42,490,195	
08. Com Total	132	23,558,529	1	17,150	49	22,041,690	182	45,617,369	4,379,984
% of Com Total	72.53	51.64	0.55	0.04	26.92	48.32	7.22	12.36	78.60
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	686	48,291,400	0	0	260	19,552,040	946	67,843,440	742,819
% of Res & Rec Total	72.52	71.18	0.00	0.00	27.48	28.82	37.52	18.38	13.33
Com & Ind Total	132	23,558,529	1	17,150	49	22,041,690	182	45,617,369	4,379,984
% of Com & Ind Total	72.53	51.64	0.55	0.04	26.92	48.32	7.22	12.36	78.60
17. Taxable Total	818	71,849,929	1	17,150	309	41,593,730	1,128	113,460,809	5,122,803
% of Taxable Total	72.52	63.33	0.09	0.02	27.39	36.66	44.74	30.74	91.94

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	63	59,000	63	59,000	0
24. Non-Producing	0	0	0	0	18	17,980	18	17,980	0
25. Total	0	0	0	0	81	76,980	81	76,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	65	0	93	158

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	12,320	0	0	1,005	166,637,980	1,007	166,650,300
28. Ag-Improved Land	1	38,240	0	0	290	60,927,130	291	60,965,370
29. Ag Improvements	1	101,630	0	0	304	27,893,415	305	27,995,045

30. Ag Total				1,312	255,610,715
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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	95,920	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	0.95	7,125	0	0.00	0	
37. FarmSite Improvements	1	0.00	5,710	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	0.31	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	11.07	223,640	7	11.07	223,640	
32. HomeSite Improv Land	165	163.51	4,925,400	166	164.51	4,955,400	
33. HomeSite Improvements	176	0.00	16,251,400	177	0.00	16,347,320	87,962
34. HomeSite Total				184	175.58	21,526,360	
35. FarmSite UnImp Land	21	35.61	196,930	21	35.61	196,930	
36. FarmSite Improv Land	248	949.29	2,899,765	249	950.24	2,906,890	
37. FarmSite Improvements	298	0.00	11,642,015	299	0.00	11,647,725	361,413
38. FarmSite Total				320	985.85	14,751,545	
39. Road & Ditches	1,059	3,699.62	0	1,061	3,699.93	0	
40. Other- Non Ag Use	1	18.11	37,555	1	18.11	37,555	
41. Total Section VI				504	4,879.47	36,315,460	449,375

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	8,118.82	37.45%	19,795,260	38.20%	2,438.19
46. 1A	8,325.89	38.41%	20,315,185	39.20%	2,440.00
47. 2A1	20.22	0.09%	48,120	0.09%	2,379.82
48. 2A	2,396.88	11.06%	5,568,370	10.75%	2,323.17
49. 3A1	427.78	1.97%	941,120	1.82%	2,200.01
50. 3A	302.54	1.40%	660,855	1.28%	2,184.36
51. 4A1	1,950.33	9.00%	4,191,470	8.09%	2,149.11
52. 4A	135.43	0.62%	297,950	0.57%	2,200.03
53. Total	21,677.89	100.00%	51,818,330	100.00%	2,390.38
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	118,692.06	68.94%	94,974,730	70.52%	800.18
56. 2D1	228.99	0.13%	171,745	0.13%	750.01
57. 2D	24,755.41	14.38%	18,567,555	13.79%	750.04
58. 3D1	12,080.85	7.02%	9,061,190	6.73%	750.05
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	13,765.54	8.00%	9,980,085	7.41%	725.00
61. 4D	2,651.92	1.54%	1,922,685	1.43%	725.02
62. Total	172,174.77	100.00%	134,677,990	100.00%	782.22
Grass					
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	421.40	0.56%	187,090	0.58%	443.97
66. 2G	905.74	1.20%	368,140	1.14%	406.45
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19,277.42	25.44%	8,591,790	26.61%	445.69
69. 4G1	47,565.66	62.78%	19,975,135	61.87%	419.95
70. 4G	5,975.23	7.89%	2,470,405	7.65%	413.44
71. Total	75,766.42	100.00%	32,286,865	100.00%	426.14
Irrigated Total					
Irrigated Total	21,677.89	8.02%	51,818,330	23.63%	2,390.38
Dry Total					
Dry Total	172,174.77	63.74%	134,677,990	61.41%	782.22
Grass Total					
Grass Total	75,766.42	28.05%	32,286,865	14.72%	426.14
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	510.92	0.19%	512,070	0.23%	1,002.25
74. Exempt	530.00	0.20%	326,275	0.15%	615.61
75. Market Area Total	270,130.00	100.00%	219,295,255	100.00%	811.81

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	4,855	0.00	0	21,675.90	51,813,475	21,677.89	51,818,330
77. Dry Land	0.00	0	0.00	0	172,174.77	134,677,990	172,174.77	134,677,990
78. Grass	21.17	8,580	0.00	0	75,745.25	32,278,285	75,766.42	32,286,865
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	510.92	512,070	510.92	512,070
81. Exempt	48.61	19,825	0.00	0	481.39	306,450	530.00	326,275
82. Total	23.16	13,435	0.00	0	270,106.84	219,281,820	270,130.00	219,295,255

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,677.89	8.02%	51,818,330	23.63%	2,390.38
Dry Land	172,174.77	63.74%	134,677,990	61.41%	782.22
Grass	75,766.42	28.05%	32,286,865	14.72%	426.14
Waste	0.00	0.00%	0	0.00%	0.00
Other	510.92	0.19%	512,070	0.23%	1,002.25
Exempt	530.00	0.20%	326,275	0.15%	615.61
Total	270,130.00	100.00%	219,295,255	100.00%	811.81

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	100,755	203	1,039,855	203	14,998,510	221	16,139,120	3,634
83.2 Chappell	21	100,945	437	2,503,605	445	29,550,300	466	32,154,850	506,003
83.3 Rural	126	2,045,675	124	3,602,725	133	13,901,070	259	19,549,470	233,182
84 Residential Total	165	2,247,375	764	7,146,185	781	58,449,880	946	67,843,440	742,819

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	41	379,758	46	5,757,655	48	6,148,438	0
85.2 Chappell	3	19,613	73	672,013	74	6,758,085	77	7,449,711	421,960
85.3 Rural	13	296,300	39	1,748,465	44	29,974,455	57	32,019,220	3,958,024
86 Commercial Total	18	326,938	153	2,800,236	164	42,490,195	182	45,617,369	4,379,984

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	331.64	0.49%	134,310	0.49%	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	14,991.03	22.37%	6,071,405	22.37%	405.00
93. 4G1	43,680.30	65.18%	17,690,545	65.18%	405.00
94. 4G	5,699.45	8.50%	2,308,235	8.50%	404.99
95. Total	67,015.24	100.00%	27,141,170	100.00%	405.00
CRP					
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
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	67,015.24	88.45%	27,141,170	84.06%	405.00
CRP Total	8,751.18	11.55%	5,145,695	15.94%	588.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,766.42	100.00%	32,286,865	100.00%	426.14

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

25 Deuel

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	60,694,451	67,843,440	7,148,989	11.78%	742,819	10.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	22,109,669	21,526,360	-583,309	-2.64%	87,962	-3.04%
04. Total Residential (sum lines 1-3)	82,804,120	89,369,800	6,565,680	7.93%	830,781	6.93%
05. Commercial	37,468,994	45,617,369	8,148,375	21.75%	4,379,984	10.06%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	37,468,994	45,617,369	8,148,375	21.75%	4,379,984	10.06%
08. Ag-Farmsite Land, Outbuildings	14,460,346	14,751,545	291,199	2.01%	361,413	-0.49%
09. Minerals	93,980	76,980	-17,000	-18.09	0	-18.09%
10. Non Ag Use Land	37,555	37,555	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	14,591,881	14,866,080	274,199	1.88%	361,413	-0.60%
12. Irrigated	47,584,710	51,818,330	4,233,620	8.90%		
13. Dryland	121,773,330	134,677,990	12,904,660	10.60%		
14. Grassland	32,312,250	32,286,865	-25,385	-0.08%		
15. Wasteland	0	0	0			
16. Other Agland	470,820	512,070	41,250	8.76%		
17. Total Agricultural Land	202,141,110	219,295,255	17,154,145	8.49%		
18. Total Value of all Real Property (Locally Assessed)	337,006,105	369,148,504	32,142,399	9.54%	5,572,178	7.88%

2024 Assessment Survey for Deuel County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None.
2.	Appraiser(s) on staff:
	None.
3.	Other full-time employees:
	One.
4.	Other part-time employees:
	One.
5.	Number of shared employees:
	One.
6.	Assessor's requested budget for current fiscal year:
	\$213,085
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$43,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,250
12.	Amount of last year's assessor's budget not used:
	\$5,258.88

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor/staff
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is http://deuel.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Cardinal Appraisal for maintenance. Pritchard & Abbott for mineral appraisals.
2.	GIS Services:
	gWorks
3.	Other services:
	Pictometry.

E. Appraisal /Listing Services

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

2024 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:												
	The assessor, staff and contracted appraiser.												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Primarily the cost approach.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The county uses the depreciation tables provided by the CAMA vendor.												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.												
	No.												
6.	Describe the methodology used to determine the residential lot values?												
	The Assessor begins with price per square foot and then makes adjustments based on location, etc.												
7.	How are rural residential site values developed?												
	The assessor utilizes the site study from 2020 to value rural sites. Thus, the home site is at \$30,000, the farm site (or second acre for non-ag) is \$7,500. Three to ten acres are valued at \$2,000 per acre. Eleven to fifteen acres are valued at \$1,600 per acre, and remaining acres if there is no agricultural use is valued at 100% of grass value.												
8.	Are there form 191 applications on file?												

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

Currently there are no vacant lots being held for sale or resale.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2022	2022	2020	2020
20	2022	2022	2020	2023
80	2022	2022	2020	2022
AG OB	2022	2022	2020	2022
AG DW	2022	2022	2020	2022

2024 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:																							
	The county assessor, staff and contracted appraiser.																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chappell—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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80	Rural Commercial—includes all commercial properties located outside of the village of Big Springs and the city of Chappell.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The cost approach is used to estimate the market value of commercial properties.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	The county uses the tables provided by the CAMA vendor.																							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																							
	No, and this is due to the limited commercial market in Deuel County.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	By the square foot method and currently commercial lots are approximately twice the value of residential lots.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</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;">2022</td> <td style="text-align: center;">2022</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;">2022</td> <td style="text-align: center;">2022</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	2022	2022	2020	2021	20	2022	2022	2020	2021	80	2022	2022	2020	2021
<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	2022	2022	2020	2021																				
20	2022	2022	2020	2021																				
80	2022	2022	2020	2021																				

2024 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:								
		The county assessor, staff and contracted appraiser.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>							
	There is only one county-wide market area for agricultural land in Deuel County.	2019							
3.	Describe the process used to determine and monitor market areas.								
		Sales in Deuel County are monitored and found to be relatively consistent countywide.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
		The County classifies property as rural residential based on primary use. There is currently no recreational land.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?								
		Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?								
		The Panhandle counties utilize the same updated (2024) value for feedlot acres: \$3,000 per acre.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								
		The Assessor states that currently there are not any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
7a.	Are any other agricultural subclasses used? If yes, please explain.								
		No							
		<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?								
		N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?								
		N/A							
		<i><u>If your county recognizes a special value, please answer the following</u></i>							

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

2024 Plan of Assessment for Deuel County Assessor's Office Assessment Years 2024, 2025, and 2026

Date: June 06, 2023

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 2023 County Abstract, Deuel County consists of 2487 parcels with the following real property types:

	<u>No. of Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base of Real Estate</u>
Residential	922	37.07	18.60
Commercial	173	6.96	11.08
Mineral	81	3.26	.02
Agricultural	<u>1311</u>	<u>52.71</u>	<u>70.30</u>
Total	2487	100.00	100.00

Deuel County has 270212.59 acres of agricultural land. Irrigated land accounts for 8.02%, 63.72% is Dry, 28.07% is Grass. Land classified as "other" accounts for .19% of the total.

New property: For assessment year 2023, 21 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$1,772,764.

Current Resources:

A. Staff/Budget/Training:

The Deuel County Assessor's office staff consists of the assessor, a full-time office clerk (Deputy in training) and a part time office clerk to fill in for the assessor or ft clerk when one or both have to be out of the office for meetings and/or training. We submitted a budget request for 2023-2024 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 and www.nebraskaassessorsonline.us

Current Assessment Procedures for Real Property:

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

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

These steps are followed:

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

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

Current Assessment Procedures for Real Property:

Approaches to value:

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

The Marshall Swift manual 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 conduct extensive sales studies. All improvements are on or are being entered into the comparison spreadsheet.

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

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

Level of Value, Quality and Uniformity for assessment year 2023:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93.00%	25.91	112.44
Commercial	96.00%	13.66	108.47
Agricultural	73.00%	15.53	105.19

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).
3. Implement new cost tables.
4. Flyover to be completed by Eagleview.

Commercial:

1. We will continue to monitor Commercial properties for changes and sales.
2. Implement new cost tables.
3. Flyover to be completed by Eagleview.

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.
3. Implement changes from (2024) Flyover.

Commercial:

1. We will continue to monitor Commercial properties for changes and sales.
2. Implement changes from (2024) Flyover.

Agricultural:

1. We will continue to monitor Agricultural land sales.
2. Implement Land changes from review (2024).

Action Planned for Assessment Year 2026:

Residential:

1. We will continue to monitor Big Springs and Chappell residential properties for changes and sales.
2. Implement changes from Chappell review (2025).

Commercial:


1. We will continue to monitor Commercial properties for changes and sales.
3. We will begin Commercial review for completion and implementation for March 19, 2027 values.

Agricultural:

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

Respectfully submitted,

Michele Bartlett
Deuel County Assessor
Dated: June 06, 2023



Signed and submitted to:



Deuel County Board of Equalization
Steven Fischer, Chairman

Date: 06-06-2023