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DEPARTMENT OF REVENUE

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

WHEELER COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Cara Snider, Wheeler 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.

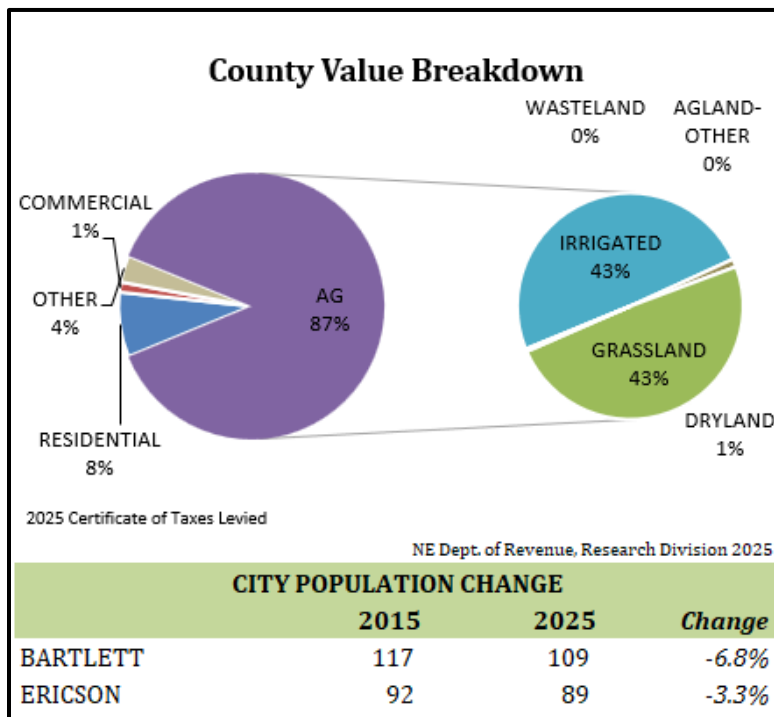
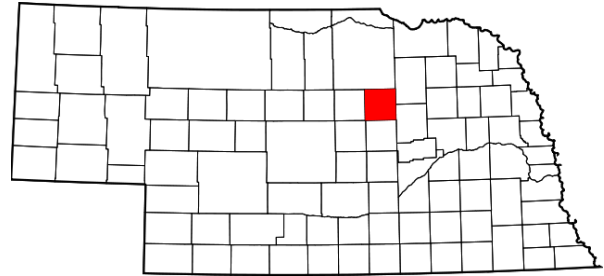
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 575 square miles, Wheeler County has 808 residents, a 5% increase in population from the 2020 U.S. Census.¹ The report indicates that 78% of county housing is owner occupied and 92% of residents occupy the same residence as in the prior year.¹ The average home value in the county is \$107,064.²



The majority of the commercial properties in Wheeler County are located in and around the county seat of Bartlett. According to the latest information available from the U.S. Census Bureau, there are 21 employer establishments with a total employment figure of 67. This represents a total employment decrease of 11% from 2022-2023.¹

The majority of the total valuation base in Wheeler County comes from agricultural land. Wheeler County is included in both the Lower Loup and Upper Elkhorn Natural Resource Districts (NRD).

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

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

2026 Residential Correlation for Wheeler County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicates that the Wheeler County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster supports that all arm’s-length sales were made available for measurement.

There are three valuation groups in the residential class. Valuation Group 1 includes the two villages, Valuation Group 2 is the rural residential within the county, and Valuation Group 3 is the recreational area near Lake Ericson. The six-year inspection and review cycle is in compliance with the statutory requirement. A contract appraiser is hired to complete pick-up work and revaluations of residential properties.

The Wheeler County Assessor has a written valuation methodology on file.

2026 Residential Assessment Details for Wheeler County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bartlett & Ericson	2021	2022	2024	2023	15% increase to Improvements
2	Rural	2021	2022	2021	2021	
3	Lake Ericson	2021	2022	2021	2023	20% Increase to Improvements
<i>Additional comments:</i> Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

A review of the statistical profile shows 14 sales were qualified for measurement purposes. All measures of central tendency are within the acceptable range. The COD and PRD are also within the acceptable range.

Further analysis of the overall statistics indicates there are two valuation groups with sales. Valuation Group 1 has measures of central tendency within the acceptable range; and qualitative measures that support uniformity. Valuation Group 3 consists of a small sample of 5 sales; however, all measures of central tendency and qualitative statistics are within the acceptable range. The county assessor increased improvements 20% in Valuation Group 3; the assessment practices indicate the county assessor has kept the costing, land values and depreciation within the six-year inspection cycle, similar to the remaining residential class.

2026 Residential Correlation for Wheeler County

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the sales file and the abstract changed at similar rates.

Equalization and Quality of Assessment

Based on the review of the county assessor's assessment practices for the residential property in Wheeler County, the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	96.18	94.90	93.84	09.51	101.13
3	5	92.89	95.90	93.21	11.91	102.89
____ALL____	14	94.54	95.26	93.55	10.65	101.83

Level of Value

Based on analysis of all available information, the level of value for the residential property in Wheeler County is 95%.

2026 Commercial Correlation for Wheeler County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicates that the Wheeler County Assessor qualifies sales at a rate below the statewide average. The county has no qualified commercial sales. A review of the sales roster shows a total of eight sales; the majority are substantially changed, family, partial interest or storage buildings for personal use.

There is one valuation group in the commercial class which is sufficient due to the low number of sales within the county. The six-year inspection and review cycle is completed by a contract appraiser and is in compliance with statutory requirements.

2026 Commercial Assessment Details for Wheeler County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bartlett, Ericson & Rural	2023	2022	2023	2022-2023	
Additional comments: Pick-up only work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

With no sample and no viable commercial market in Wheeler County, a review of the assessment practices will constitute the primary factor for determining statutory compliance.

Commercial property in the county has been appraised on a similar cycle as residential property in the county, which supports that values in the commercial class have kept pace with the market.

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

Equalization and Quality of Assessment

Based on the review of the county assessor's assessment practices for the commercial property in Wheeler County, the quality of assessment complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Wheeler County

Level of Value

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

2026 Agricultural Correlation for Wheeler County

Assessment Practices & Actions

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

The sales verification and qualification process was reviewed and indicates that the Wheeler County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster supports that all arm's-length sales were made available for measurement.

There is one market area utilized for analysis of agricultural land. Sales are monitored and support the use of one market area. A contract appraiser is hired to complete the reviews for the agricultural class. The county assessor is in compliance with the six-year inspection and review cycle requirement. The county assessor has identified intensive use including feedlots, hog confinements and chicken facilities.

2026 Agricultural Assessment Details for Wheeler County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2021	2022	2021	2021	
AB DW	Agricultural dwellings	2021	2022	2021	2021	
<u>Additional comments:</u> Pick-up work only was completed by the contract appraiser and placed on the assessment roll.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2021	
<u>Additional comments:</u>			
* = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class includes 19 qualified sales. Two measures of central tendency are within the acceptable range. The weighted mean high due to three extreme high ratios. COD supports the median as an indicator of the level of value.

A review of each class by 80% Majority Land Use (MLU) indicates that sales exist only in irrigated land and grassland, both of which medians are within acceptable range. The dryland subclass has

2026 Agricultural Correlation for Wheeler County

no sales. A study of surrounding agricultural values supports that Wheeler County’s values are comparable to adjacent counties in irrigated land, grassland and dryland.

Review of the 2026 County Abstract of Assessment for Real Property Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Wheeler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	9	74.08	75.41	81.81	17.48	92.18
1	9	74.08	75.41	81.81	17.48	92.18
____ Grass ____						
County	8	72.01	72.18	82.18	21.77	87.83
1	8	72.01	72.18	82.18	21.77	87.83
____ ALL ____	19	74.08	75.25	83.00	22.15	90.66

Level of Value

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

2026 Opinions of the Property Tax Administrator for Wheeler 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	95	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 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Wheeler County

Residential Real Property - Current

Number of Sales	14	Median	94.54
Total Sales Price	\$1,609,999	Mean	95.26
Total Adj. Sales Price	\$1,609,999	Wgt. Mean	93.55
Total Assessed Value	\$1,506,195	Average Assessed Value of the Base	\$74,785
Avg. Adj. Sales Price	\$115,000	Avg. Assessed Value	\$107,585

Confidence Interval - Current

95% Median C.I	85.47 to 107.37
95% Wgt. Mean C.I	86.27 to 100.84
95% Mean C.I	87.58 to 102.94
% of Value of the Class of all Real Property Value in the County	3.87
% of Records Sold in the Study Period	3.28
% of Value Sold in the Study Period	4.72

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	20	92	92.47
2024	22	95	94.58
2023	19	98	98.44
2022	23	92	92.32

2026 Commission Summary for Wheeler County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$141,735
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	1.27
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

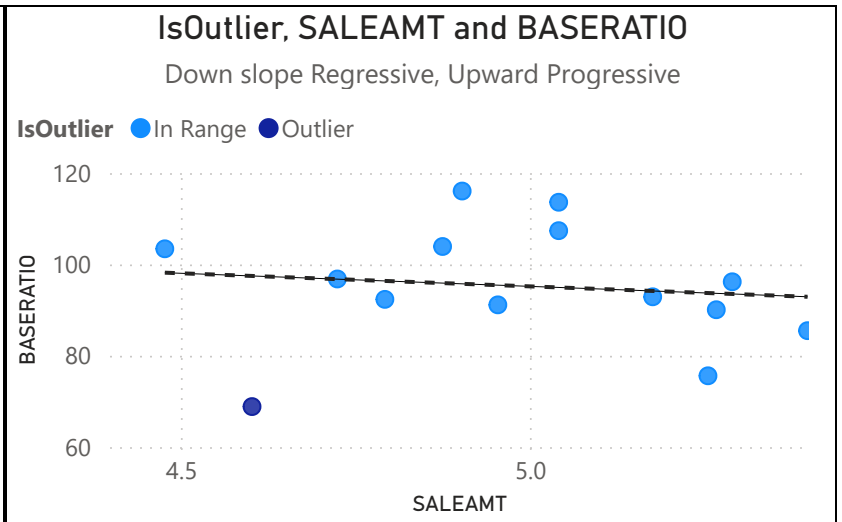
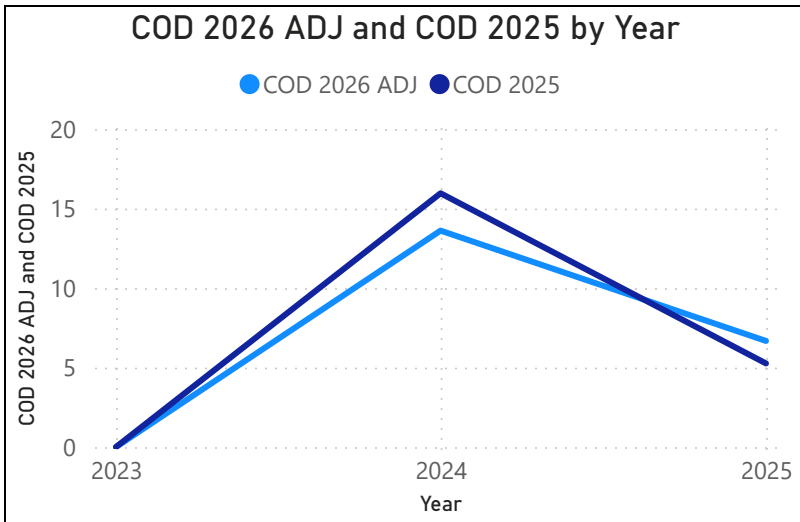
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	3	100	00.00
2024	3	100	91.85
2023	3	100	96.87
2022	5	100	89.74

Wheeler Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	9	96.18	83.85	14.71%	94.90	83.99	12.99%	93.84	81.41	15.27%
3	5	92.89	83.03	11.88%	95.90	85.25	12.50%	93.21	83.02	12.27%
Total	14	94.53	83.44	13.30%	95.26	84.44	12.81%	93.55	82.14	13.89%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	9	9.52	10.85	-12.34%	101.13	103.17	-1.98%	68.85	62.13	10.82%	116.05	102.32	13.42%
3	5	11.91	11.35	4.97%	102.89	102.68	0.20%	75.59	66.13	14.31%	113.60	97.78	16.18%
Total	14	10.65	11.12	-4.17%	101.82	102.79	-0.94%	68.85	62.13	10.82%	116.05	102.32	13.42%



**92 Wheeler
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 14
 Total Sales Price : 1,609,999
 Total Adj. Sales Price : 1,609,999
 Total Assessed Value : 1,506,195
 Avg. Adj. Sales Price : 115,000
 Avg. Assessed Value : 107,585

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 95
 COD : 10.65
 PRD : 101.83

COV : 13.96
 STD : 13.30
 Avg. Abs. Dev : 10.07
 MAX Sales Ratio : 116.05
 MIN Sales Ratio : 68.85

95% Median C.I. : 85.47 to 107.37
 95% Wgt. Mean C.I. : 86.27 to 100.84
 95% Mean C.I. : 87.58 to 102.94

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	1	90.06	90.06	90.06	00.00	100.00	90.06	90.06	N/A	185,000	166,605	
01-JAN-24 To 31-MAR-24	1	75.59	75.59	75.59	00.00	100.00	75.59	75.59	N/A	179,999	136,065	
01-APR-24 To 30-JUN-24	1	68.85	68.85	68.85	00.00	100.00	68.85	68.85	N/A	40,000	27,540	
01-JUL-24 To 30-SEP-24	4	101.78	102.68	101.16	08.87	101.50	91.13	116.05	N/A	118,750	120,129	
01-OCT-24 To 31-DEC-24	2	94.44	94.44	87.39	09.50	108.07	85.47	103.40	N/A	140,000	122,353	
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25	2	94.84	94.84	93.91	02.06	100.99	92.89	96.79	N/A	101,500	95,318	
01-JUL-25 To 30-SEP-25	3	103.91	103.28	105.32	06.82	98.06	92.33	113.60	N/A	82,333	86,710	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	7	91.13	92.18	92.13	13.34	100.05	68.85	116.05	68.85 to 116.05	125,714	115,818	
01-OCT-24 To 30-SEP-25	7	96.79	98.34	95.27	07.41	103.22	85.47	113.60	85.47 to 113.60	104,286	99,353	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	8	93.66	93.01	91.16	13.61	102.03	68.85	116.05	68.85 to 116.05	121,875	111,103	
<u>ALL</u>	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	9	96.18	94.90	93.84	09.51	101.13	68.85	116.05	85.47 to 103.91	97,222	91,236	
3	5	92.89	95.90	93.21	11.91	102.89	75.59	113.60	N/A	147,000	137,014	
<u>ALL</u>	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585	
06												
07												
<u>ALL</u>	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585	

**92 Wheeler
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 14
 Total Sales Price : 1,609,999
 Total Adj. Sales Price : 1,609,999
 Total Assessed Value : 1,506,195
 Avg. Adj. Sales Price : 115,000
 Avg. Assessed Value : 107,585

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 95
 COD : 10.65
 PRD : 101.83

COV : 13.96
 STD : 13.30
 Avg. Abs. Dev : 10.07
 MAX Sales Ratio : 116.05
 MIN Sales Ratio : 68.85

95% Median C.I. : 85.47 to 107.37
 95% Wgt. Mean C.I. : 86.27 to 100.84
 95% Mean C.I. : 87.58 to 102.94

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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											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585
Greater Than 14,999	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585
Greater Than 29,999	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	96.79	89.68	89.32	11.90	100.40	68.85	103.40	N/A	41,000	36,620
60,000 TO 99,999	4	98.12	100.86	100.99	09.30	99.87	91.13	116.05	N/A	76,750	77,508
100,000 TO 149,999	2	110.49	110.49	110.48	02.82	100.01	107.37	113.60	N/A	110,000	121,533
150,000 TO 249,999	4	91.48	88.68	88.67	06.41	100.01	75.59	96.18	N/A	177,500	157,389
250,000 TO 499,999	1	85.47	85.47	85.47	00.00	100.00	85.47	85.47	N/A	250,000	213,685
500,000 TO 999,999											
1,000,000 +											
ALL	14	94.54	95.26	93.55	10.65	101.83	68.85	116.05	85.47 to 107.37	115,000	107,585

92 Wheeler
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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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>Qtrrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25											
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23											
01-OCT-23 To 30-SEP-24											
01-OCT-24 To 30-SEP-25											
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23											
01-JAN-24 To 31-DEC-24											
<u>ALL</u>											

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											
04											
<u>ALL</u>											

**92 Wheeler
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 0
 Total Sales Price : 0
 Total Adj. Sales Price : 0
 Total Assessed Value : 0
 Avg. Adj. Sales Price : 0
 Avg. Assessed Value : 0

MEDIAN : 0
 WGT. MEAN : 0
 MEAN : 0
 COD : 00.00
 PRD : 00.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 00.00
 MIN Sales Ratio : 00.00

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : N/A

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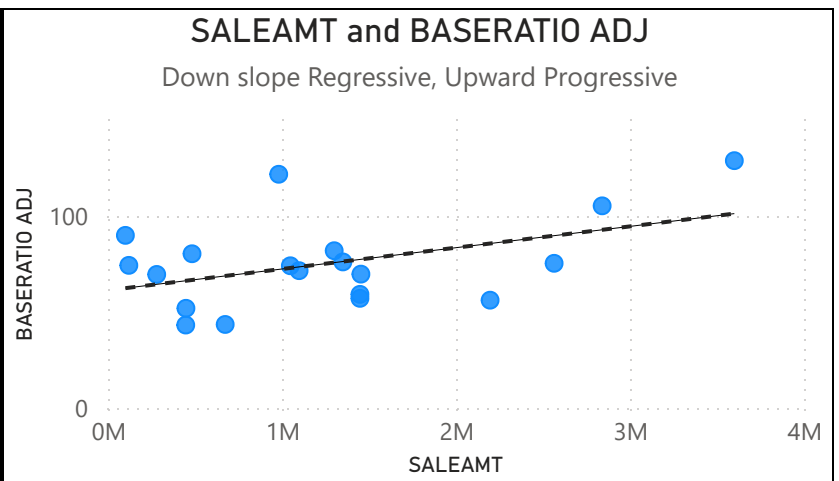
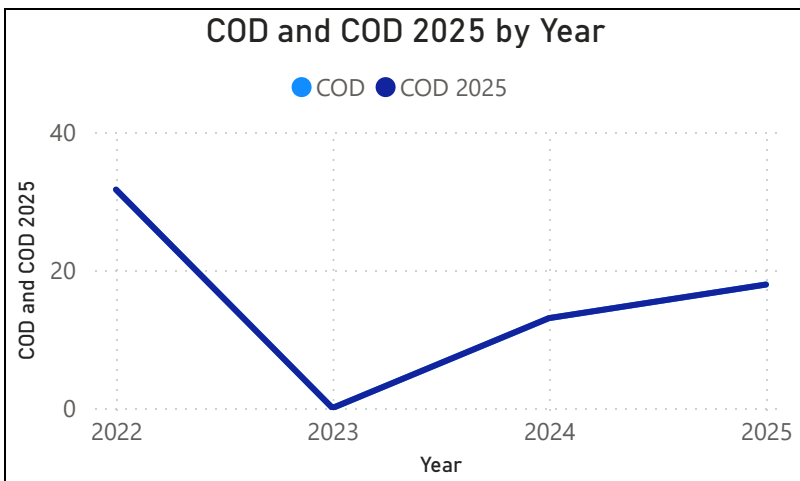
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>											

Wheeler Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	19	74.08	74.08	0.00%	75.25	75.25	0.00%	83.00	83.00	0.00%
Total	19	74.08	74.08	0.00%	75.25	75.25	0.00%	83.00	83.00	0.00%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	19	22.15	22.15	-0.01%	90.66	90.66	0.00%
Total	19	22.15	22.15	-0.01%	90.66	90.66	0.00%



92 Wheeler
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 19
Total Sales Price : 23,877,750
Total Adj. Sales Price : 23,877,750
Total Assessed Value : 19,819,025
Avg. Adj. Sales Price : 1,256,724
Avg. Assessed Value : 1,043,107

MEDIAN : 74
WGT. MEAN : 83
MEAN : 75
COD : 22.15
PRD : 90.66

COV : 31.06
STD : 23.37
Avg. Abs. Dev : 16.41
MAX Sales Ratio : 128.82
MIN Sales Ratio : 43.20

95% Median C.I. : 57.11 to 81.91
95% Wgt. Mean C.I. : 64.74 to 101.26
95% Mean C.I. : 63.99 to 86.51

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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-22 To 31-DEC-22	6	82.11	79.66	93.96	31.65	84.78	43.20	121.73	43.20 to 121.73	860,225	808,296	
01-JAN-23 To 31-MAR-23	1	81.91	81.91	81.91	00.00	100.00	81.91	81.91	N/A	1,300,000	1,064,890	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	1	69.72	69.72	69.72	00.00	100.00	69.72	69.72	N/A	1,453,515	1,013,435	
01-APR-24 To 30-JUN-24	5	59.19	64.38	64.64	12.21	99.60	56.16	75.36	N/A	1,740,784	1,125,159	
01-JUL-24 To 30-SEP-24	1	51.93	51.93	51.93	00.00	100.00	51.93	51.93	N/A	448,000	232,650	
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25												
01-APR-25 To 30-JUN-25	4	78.20	89.19	104.70	19.68	85.19	71.53	128.82	N/A	1,632,741	1,709,425	
01-JUL-25 To 30-SEP-25	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	280,000	194,780	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	7	81.91	79.98	91.54	27.20	87.37	43.20	121.73	43.20 to 121.73	923,050	844,952	
01-OCT-23 To 30-SEP-24	7	59.19	63.36	64.80	13.03	97.78	51.93	75.36	51.93 to 75.36	1,515,062	981,697	
01-OCT-24 To 30-SEP-25	5	76.07	85.26	103.25	17.89	82.58	69.56	128.82	N/A	1,362,193	1,406,496	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	1	81.91	81.91	81.91	00.00	100.00	81.91	81.91	N/A	1,300,000	1,064,890	
01-JAN-24 To 31-DEC-24	7	59.19	63.36	64.80	13.03	97.78	51.93	75.36	51.93 to 75.36	1,515,062	981,697	
<u>ALL</u>	19	74.08	75.25	83.00	22.15	90.66	43.20	128.82	57.11 to 81.91	1,256,724	1,043,107	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	19	74.08	75.25	83.00	22.15	90.66	43.20	128.82	57.11 to 81.91	1,256,724	1,043,107	
<u>ALL</u>	19	74.08	75.25	83.00	22.15	90.66	43.20	128.82	57.11 to 81.91	1,256,724	1,043,107	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	7	74.29	76.27	86.17	18.20	88.51	43.20	105.29	43.20 to 105.29	934,305	805,049	
1	7	74.29	76.27	86.17	18.20	88.51	43.20	105.29	43.20 to 105.29	934,305	805,049	
<u>ALL</u>	19	74.08	75.25	83.00	22.15	90.66	43.20	128.82	57.11 to 81.91	1,256,724	1,043,107	

92 Wheeler
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales : 19
 Total Sales Price : 23,877,750
 Total Adj. Sales Price : 23,877,750
 Total Assessed Value : 19,819,025
 Avg. Adj. Sales Price : 1,256,724
 Avg. Assessed Value : 1,043,107

MEDIAN : 74
 WGT. MEAN : 83
 MEAN : 75
 COD : 22.15
 PRD : 90.66

COV : 31.06
 STD : 23.37
 Avg. Abs. Dev : 16.41
 MAX Sales Ratio : 128.82
 MIN Sales Ratio : 43.20

95% Median C.I. : 57.11 to 81.91
 95% Wgt. Mean C.I. : 64.74 to 101.26
 95% Mean C.I. : 63.99 to 86.51

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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	9	74.08	75.41	81.81	17.48	92.18	56.16	128.82	57.11 to 80.33	1,692,765	1,384,833
1	9	74.08	75.41	81.81	17.48	92.18	56.16	128.82	57.11 to 80.33	1,692,765	1,384,833
Grass											
County	8	72.01	72.18	82.18	21.77	87.83	43.20	105.29	43.20 to 105.29	901,706	741,051
1	8	72.01	72.18	82.18	21.77	87.83	43.20	105.29	43.20 to 105.29	901,706	741,051
ALL	19	74.08	75.25	83.00	22.15	90.66	43.20	128.82	57.11 to 81.91	1,256,724	1,043,107

Wheeler County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,592	5,640	5,605	5,624
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Holt	2	5,900	5,900	5,900	5,900	5,600	5,600	5,600	5,600	5,711
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,124
Boone	2	7,713	3,340	4,896	3,929	3,319	4,894	4,180	3,365	3,871
Greeley	2	6,490	6,480	6,470	6,460	6,450	6,440	6,430	6,420	6,453
Greeley	1	5,350	5,350	5,340	5,340	5,250	5,250	5,200	5,200	5,242
Garfield	1	4,825	4,825	4,825	4,100	4,100	3,650	3,650	3,145	4,226
Valley	1	5,792	5,792	5,792	4,978	4,709	4,709	4,148	4,148	5,240

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Holt	2	2,700	2,700	n/a	2,650	2,450	2,450	2,100	2,100	2,508
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,673
Boone	2	2,571	2,080	1,803	1,796	1,678	1,776	1,545	1,532	1,803
Greeley	2	n/a	2,600	2,550	2,500	2,450	2,400	2,350	2,300	2,432
Greeley	1	n/a	2,065	2,050	2,025	2,015	1,990	1,765	1,600	1,828
Garfield	1	n/a	1,840	1,840	1,625	1,625	1,345	1,280	1,280	1,561
Valley	1	n/a	2,425	2,425	2,425	2,375	2,375	2,375	2,210	2,358

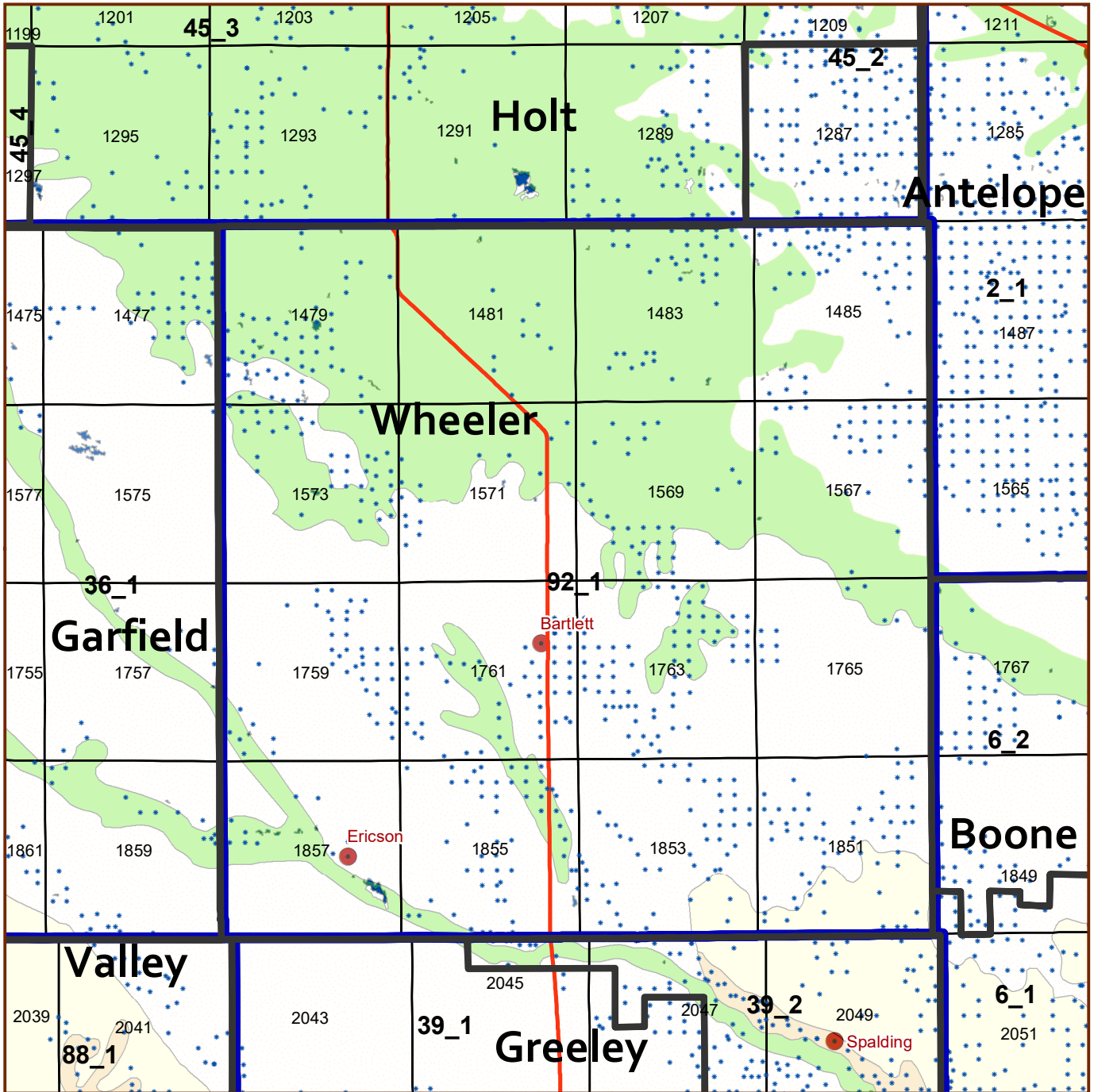
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Holt	2	1,902	2,103	1,900	1,900	1,600	1,600	n/a	1,600	1,760
Antelope	1	2,280	2,233	2,233	2,233	2,050	2,050	2,000	1,980	2,174
Boone	2	1,585	1,578	1,549	1,608	1,455	1,455	-	1,455	1,484
Greeley	2	1,875	1,830	1,785	1,740	1,678	1,635	n/a	1,560	1,760
Greeley	1	1,300	1,280	1,260	1,240	1,220	1,200	n/a	1,161	1,219
Garfield	1	1,280	n/a	1,280	1,280	1,115	1,115	1,115	1,116	1,167
Valley	1	1,790	1,790	1,626	1,612	1,626	1,617	960	977	1,605

County	Mkt Area	CRP	TIMBER	WASTE
Wheeler	1	1,093	n/a	994
Holt	3	1,884	500	250
Holt	2	1,698	500	250
Antelope	1	2,630	500	182
Boone	2	1,574	404	145
Greeley	2	1,876	n/a	400
Greeley	1	1,293	n/a	400
Garfield	1	1,244	n/a	191
Valley	1	1,403	1,455	325

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

WHEELER COUNTY



Legend

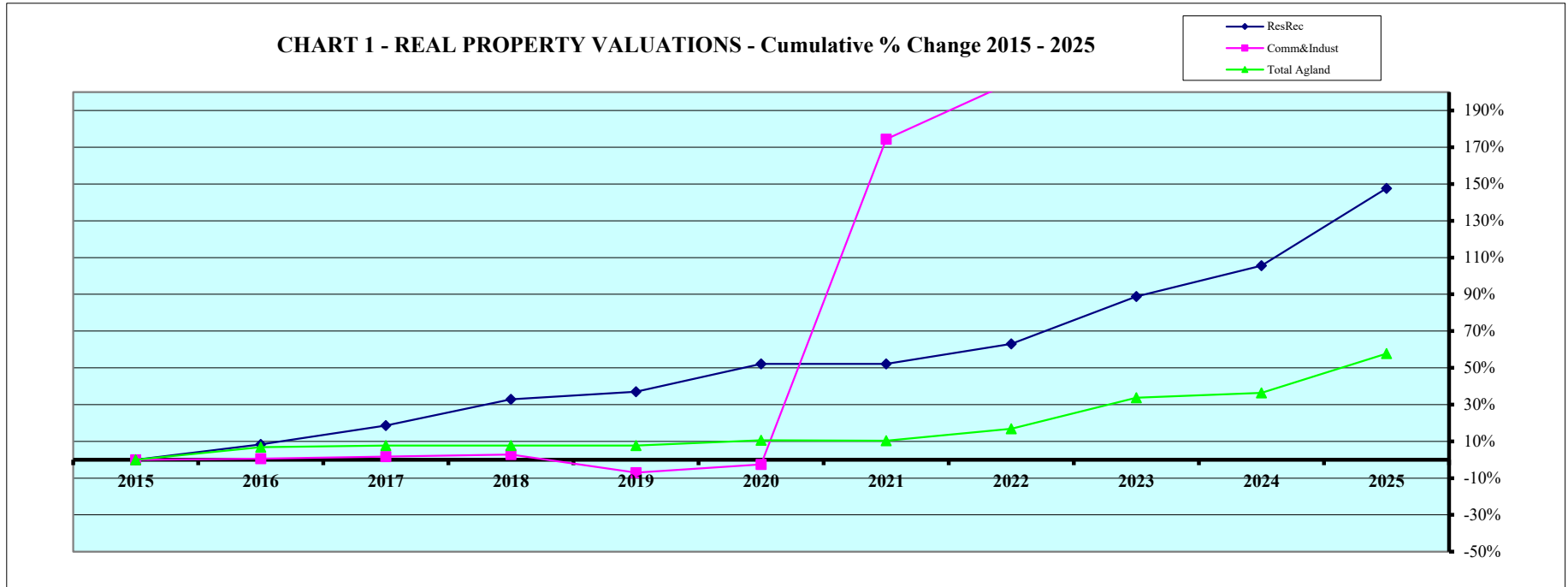
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	11,627,169	-	-	-	3,052,440	-	-	-	456,242,300	-	-	-
2016	12,592,559	965,390	8.30%	8.30%	3,071,440	19,000	0.62%	0.62%	487,593,870	31,351,570	6.87%	6.87%
2017	13,785,914	1,193,355	9.48%	18.57%	3,106,460	35,020	1.14%	1.77%	491,756,195	4,162,325	0.85%	7.78%
2018	15,451,849	1,665,935	12.08%	32.89%	3,138,890	32,430	1.04%	2.83%	491,630,165	-126,030	-0.03%	7.76%
2019	15,924,275	472,426	3.06%	36.96%	2,838,660	-300,230	-9.56%	-7.00%	491,313,455	-316,710	-0.06%	7.69%
2020	17,695,105	1,770,830	11.12%	52.19%	2,975,810	137,150	4.83%	-2.51%	504,429,827	13,116,372	2.67%	10.56%
2021	17,682,865	-12,240	-0.07%	52.08%	8,375,810	5,400,000	181.46%	174.40%	503,634,147	-795,680	-0.16%	10.39%
2022	18,951,565	1,268,700	7.17%	62.99%	9,318,390	942,580	11.25%	205.28%	533,337,282	29,703,135	5.90%	16.90%
2023	21,958,400	3,006,835	15.87%	88.85%	9,629,670	311,280	3.34%	215.47%	610,013,910	76,676,628	14.38%	33.70%
2024	23,899,845	1,941,445	8.84%	105.55%	9,631,320	1,650	0.02%	215.53%	622,397,150	12,383,240	2.03%	36.42%
2025	28,796,380	4,896,535	20.49%	147.66%	10,088,395	457,075	4.75%	230.50%	719,692,865	97,295,715	15.63%	57.74%

Rate Annual %chg: Residential & Recreational **9.49%**

Commercial & Industrial **12.70%**

Agricultural Land **4.66%**

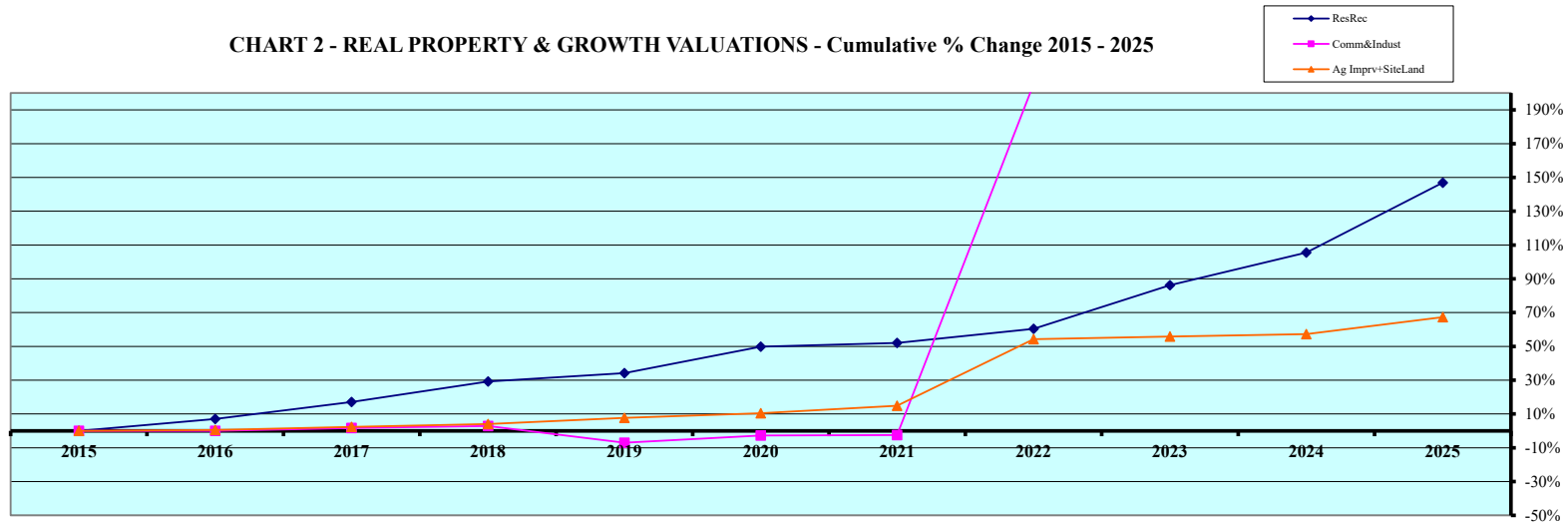
Cnty# **92**
County **WHEELER**

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.

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	11,627,169	56,630	0.49%	11,570,539	--	--	3,052,440	0	0.00%	3,052,440	--	--
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	7.07%	3,071,440	18,560	0.60%	3,052,880	0.01%	0.01%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	17.11%	3,106,460	0	0.00%	3,106,460	1.14%	1.77%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	29.28%	3,138,890	0	0.00%	3,138,890	1.04%	2.83%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	34.16%	2,838,660	0	0.00%	2,838,660	-9.56%	-7.00%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	49.79%	2,975,810	8,370	0.28%	2,967,440	4.54%	-2.78%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	52.07%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	-2.51%
2022	18,951,565	304,834	1.61%	18,646,731	5.45%	60.37%	9,318,390	0	0.00%	9,318,390	11.25%	205.28%
2023	21,958,400	299,315	1.36%	21,659,085	14.29%	86.28%	9,629,670	0	0.00%	9,629,670	3.34%	215.47%
2024	23,899,845	0	0.00%	23,899,845	8.84%	105.55%	9,631,320	0	0.00%	9,631,320	0.02%	215.53%
2025	28,796,380	86,875	0.30%	28,709,505	20.12%	146.92%	10,088,395	281,320	2.79%	9,807,075	1.82%	221.29%
Rate Ann%chg	9.49%	Resid & Recreat w/o growth				8.32%	C & I w/o growth				1.36%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	--	--
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	0.48%
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	2.30%
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	4.10%
2019	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	7.66%
2020	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	10.46%
2021	15,867,195	26,973,735	42,840,930	863,010	2.01%	41,977,920	-0.45%	14.85%
2022	33,275,485	23,482,670	56,758,155	353,723	0.62%	56,404,432	31.66%	54.31%
2023	33,852,140	23,749,590	57,601,730	657,850	1.14%	56,943,880	0.33%	55.79%
2024	34,443,775	24,914,685	59,358,460	1,868,840	3.15%	57,489,620	-0.19%	57.28%
2025	35,867,945	26,862,775	62,730,720	1,574,470	2.51%	61,156,250	3.03%	67.31%
Rate Ann%chg	10.48%	1.43%	5.55%	Ag Imprv+Site w/o growth			3.30%	

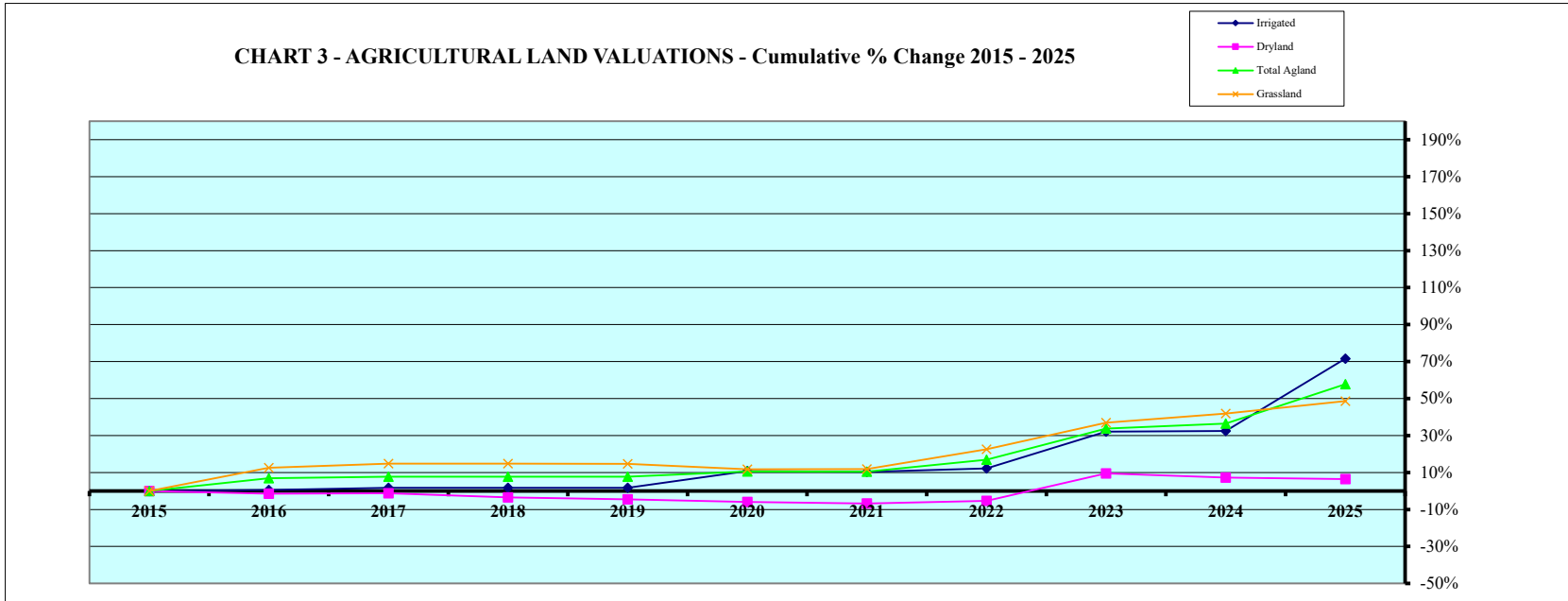
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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County WHEELER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	207,083,970	-	-	-	7,678,130	-	-	-	237,882,465	-	-	-
2016	208,278,810	1,194,840	0.58%	0.58%	7,565,885	-112,245	-1.46%	-1.46%	267,773,260	29,890,795	12.57%	12.57%
2017	210,638,100	2,359,290	1.13%	1.72%	7,583,775	17,890	0.24%	-1.23%	272,947,680	5,174,420	1.93%	14.74%
2018	210,567,395	-70,705	-0.03%	1.68%	7,414,925	-168,850	-2.23%	-3.43%	273,064,860	117,180	0.04%	14.79%
2019	210,643,710	76,315	0.04%	1.72%	7,330,860	-84,065	-1.13%	-4.52%	272,767,885	-296,975	-0.11%	14.66%
2020	229,363,652	18,719,942	8.89%	10.76%	7,221,390	-109,470	-1.49%	-5.95%	265,684,700	-7,083,185	-2.60%	11.69%
2021	228,373,547	-990,105	-0.43%	10.28%	7,157,970	-63,420	-0.88%	-6.77%	265,942,545	257,845	0.10%	11.80%
2022	232,309,087	3,935,540	1.72%	12.18%	7,264,925	106,955	1.49%	-5.38%	291,528,705	25,586,160	9.62%	22.55%
2023	273,554,965	41,245,878	17.75%	32.10%	8,408,605	1,143,680	15.74%	9.51%	325,721,465	34,192,760	11.73%	36.93%
2024	274,308,115	753,150	0.28%	32.46%	8,239,585	-169,020	-2.01%	7.31%	337,511,940	11,790,475	3.62%	41.88%
2025	355,326,795	81,018,680	29.54%	71.59%	8,175,700	-63,885	-0.78%	6.48%	353,547,970	16,036,030	4.75%	48.62%

Rate Ann.%chg: Irrigated **5.55%** Dryland **0.63%** Grassland **4.04%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	3,597,735	-	-	-	0	-	-	-	456,242,300	-	-	-
2016	3,975,915	378,180	10.51%	10.51%	0	0	-	-	487,593,870	31,351,570	6.87%	6.87%
2017	586,640	-3,389,275	-85.25%	-83.69%	0	0	-	-	491,756,195	4,162,325	0.85%	7.78%
2018	582,985	-3,655	-0.62%	-83.80%	0	0	-	-	491,630,165	-126,030	-0.03%	7.76%
2019	571,000	-11,985	-2.06%	-84.13%	0	0	-	-	491,313,455	-316,710	-0.06%	7.69%
2020	1,642,985	1,071,985	187.74%	-54.33%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	10.56%
2021	1,642,985	0	0.00%	-54.33%	517,100	0	0.00%	-	503,634,147	-795,680	-0.16%	10.39%
2022	1,614,050	-28,935	-1.76%	-55.14%	620,515	103,415	20.00%	-	533,337,282	29,703,135	5.90%	16.90%
2023	1,708,360	94,310	5.84%	-52.52%	620,515	0	0.00%	-	610,013,910	76,676,628	14.38%	33.70%
2024	1,716,995	8,635	0.51%	-52.28%	620,515	0	0.00%	-	622,397,150	12,383,240	2.03%	36.42%
2025	2,021,885	304,890	17.76%	-43.80%	620,515	0	0.00%	-	719,692,865	97,295,715	15.63%	57.74%

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Rate Ann.%chg: Total Agric Land **4.66%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	207,374,695	63,614	3,260			7,692,830	5,683	1,354			237,778,975	283,449	839		
2016	208,278,810	63,903	3,259	-0.02%	-0.02%	7,678,130	5,671	1,354	0.01%	0.01%	268,533,990	283,177	948	13.04%	13.04%
2017	210,638,100	64,531	3,264	0.15%	0.13%	7,583,765	5,588	1,357	0.25%	0.27%	272,947,990	288,883	945	-0.36%	12.63%
2018	210,567,405	64,508	3,264	0.00%	0.13%	7,414,925	5,461	1,358	0.03%	0.30%	273,066,500	289,033	945	-0.01%	12.62%
2019	210,643,710	64,529	3,264	0.00%	0.14%	7,333,400	5,401	1,358	0.01%	0.31%	272,756,550	288,788	944	-0.03%	12.59%
2020	230,078,560	63,822	3,605	10.44%	10.58%	7,221,390	5,396	1,338	-1.45%	-1.14%	265,665,970	288,854	920	-2.62%	9.64%
2021	228,424,535	63,364	3,605	0.00%	10.58%	7,168,740	5,357	1,338	-0.01%	-1.15%	266,079,600	289,543	919	-0.08%	9.55%
2022	232,360,075	63,224	3,675	1.95%	12.74%	7,264,925	5,318	1,366	2.09%	0.92%	291,671,330	289,739	1,007	9.54%	20.00%
2023	273,554,965	62,987	4,343	18.17%	33.23%	8,408,605	5,230	1,608	17.69%	18.77%	325,755,185	290,065	1,123	11.56%	33.87%
2024	274,490,740	63,202	4,343	0.00%	33.23%	8,239,580	5,125	1,608	0.00%	18.78%	337,529,010	289,949	1,164	3.66%	38.77%
2025	356,571,385	63,175	5,644	29.96%	73.14%	8,175,700	5,081	1,609	0.08%	18.87%	353,561,250	289,936	1,219	4.75%	45.37%

Rate Annual %chg Average Value/Acre: 5.57%

0.61%

4.05%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	3,597,740	7,571	475			0	0				456,444,240	360,317	1,267		
2016	3,975,915	7,572	525	10.51%	10.51%	0	0				488,466,845	360,324	1,356	7.01%	7.01%
2017	586,645	1,320	444	-15.35%	-6.46%	0	0				491,756,500	360,322	1,365	0.67%	7.73%
2018	583,205	1,320	442	-0.59%	-7.01%	0	0				491,632,035	360,322	1,364	-0.03%	7.71%
2019	571,000	1,291	442	0.09%	-6.93%	0	0				491,304,660	360,009	1,365	0.02%	7.73%
2020	1,584,970	1,939	818	84.86%	72.05%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	10.59%
2021	1,642,985	2,049	802	-1.93%	68.73%	517,100	517	1,000	0.00%		503,832,960	360,831	1,396	-0.33%	10.22%
2022	1,614,050	2,031	795	-0.87%	67.26%	620,515	517	1,200	20.00%		533,530,895	360,829	1,479	5.89%	16.72%
2023	1,708,360	2,030	842	5.88%	77.10%	620,515	517	1,200	0.00%		610,047,630	360,829	1,691	14.34%	33.46%
2024	1,716,995	2,036	843	0.23%	77.51%	620,515	517	1,200	0.00%		622,596,840	360,829	1,725	2.06%	36.21%
2025	2,021,885	2,035	994	17.79%	109.08%	620,515	517	1,200	0.00%		720,950,735	360,744	1,999	15.82%	57.76%

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WHEELER

Rate Annual %chg Average Value/Acre: 4.68%

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

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 2,002	Value : 824,845,315	Growth 800,510
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	43	430,380	0	0	66	1,977,510	109	2,407,890	
02. Res Improve Land	148	1,694,280	0	0	153	6,636,020	301	8,330,300	
03. Res Improvements	150	9,659,565	0	0	159	11,115,120	309	20,774,685	
04. Res Total	193	11,784,225	0	0	225	19,728,650	418	31,512,875	157,445
% of Res Total	46.17	37.39	0.00	0.00	53.83	62.61	20.88	3.82	19.67
05. Com UnImp Land	4	6,485	0	0	3	16,325	7	22,810	
06. Com Improve Land	34	131,160	0	0	6	596,675	40	727,835	
07. Com Improvements	34	2,546,265	0	0	33	7,191,485	67	9,737,750	
08. Com Total	38	2,683,910	0	0	36	7,804,485	74	10,488,395	280,545
% of Com Total	51.35	25.59	0.00	0.00	48.65	74.41	3.70	1.27	35.05
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	9	420,460	9	420,460	
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	9	420,460	9	420,460	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.45	0.05	0.00
Res & Rec Total	193	11,784,225	0	0	234	20,149,110	427	31,933,335	157,445
% of Res & Rec Total	45.20	36.90	0.00	0.00	54.80	63.10	21.33	3.87	19.67
Com & Ind Total	38	2,683,910	0	0	36	7,804,485	74	10,488,395	280,545
% of Com & Ind Total	51.35	25.59	0.00	0.00	48.65	74.41	3.70	1.27	35.05
17. Taxable Total	231	14,468,135	0	0	270	27,953,595	501	42,421,730	437,990
% of Taxable Total	46.11	34.11	0.00	0.00	53.89	65.89	25.02	5.14	54.71

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	57	88

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,096	532,637,025	1,096	532,637,025
28. Ag-Improved Land	0	0	0	0	391	191,651,250	391	191,651,250
29. Ag Improvements	0	0	0	0	405	58,135,310	405	58,135,310

30. Ag Total				1,501	782,423,585
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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	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	41	40.52	283,640	41	40.52	283,640	
32. HomeSite Improv Land	224	240.90	1,686,320	224	240.90	1,686,320	
33. HomeSite Improvements	266	0.00	33,897,985	266	0.00	33,897,985	362,520
34. HomeSite Total				307	281.42	35,867,945	
35. FarmSite UnImp Land	62	202.40	242,885	62	202.40	242,885	
36. FarmSite Improv Land	297	1,985.50	2,382,565	297	1,985.50	2,382,565	
37. FarmSite Improvements	365	0.00	24,237,325	365	0.00	24,237,325	0
38. FarmSite Total				427	2,187.90	26,862,775	
39. Road & Ditches	659	1,913.53	0	659	1,913.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				734	4,382.85	62,730,720	362,520

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	1,440.88	2.28%	8,234,635	2.32%	5,715.00
46. 1A	1,126.88	1.78%	6,440,120	1.81%	5,715.00
47. 2A1	527.10	0.83%	3,012,385	0.85%	5,715.02
48. 2A	1,042.98	1.65%	5,913,715	1.66%	5,670.02
49. 3A1	5,652.41	8.95%	31,879,640	8.97%	5,640.01
50. 3A	9,040.80	14.31%	50,552,920	14.23%	5,591.64
51. 4A1	21,188.70	33.54%	119,504,315	33.63%	5,640.00
52. 4A	23,155.41	36.65%	129,789,065	36.53%	5,605.13
53. Total	63,175.16	100.00%	355,326,795	100.00%	5,624.47
Dry					
54. 1D1	139.90	2.75%	300,785	3.68%	2,150.00
55. 1D	408.06	8.03%	832,440	10.18%	2,039.99
56. 2D1	230.81	4.54%	428,165	5.24%	1,855.05
57. 2D	370.36	7.29%	655,540	8.02%	1,770.01
58. 3D1	766.99	15.10%	1,303,880	15.95%	1,700.00
59. 3D	272.33	5.36%	442,565	5.41%	1,625.11
60. 4D1	240.19	4.73%	366,340	4.48%	1,525.21
61. 4D	2,652.39	52.20%	3,845,985	47.04%	1,450.01
62. Total	5,081.03	100.00%	8,175,700	100.00%	1,609.06
Grass					
63. 1G1	72,733.43	25.09%	89,165,730	25.22%	1,225.92
64. 1G	619.80	0.21%	751,335	0.21%	1,212.22
65. 2G1	30,354.57	10.47%	37,126,970	10.50%	1,223.11
66. 2G	11,232.37	3.87%	13,626,850	3.85%	1,213.18
67. 3G1	97,946.94	33.78%	119,760,260	33.87%	1,222.71
68. 3G	69,690.80	24.04%	85,079,175	24.06%	1,220.81
69. 4G1	844.07	0.29%	1,000,225	0.28%	1,185.00
70. 4G	6,514.11	2.25%	7,037,425	1.99%	1,080.34
71. Total	289,936.09	100.00%	353,547,970	100.00%	1,219.40
Irrigated Total	63,175.16	17.51%	355,326,795	49.37%	5,624.47
Dry Total	5,081.03	1.41%	8,175,700	1.14%	1,609.06
Grass Total	289,936.09	80.37%	353,547,970	49.12%	1,219.40
72. Waste	2,035.11	0.56%	2,021,885	0.28%	993.50
73. Other	517.10	0.14%	620,515	0.09%	1,199.99
74. Exempt	620.67	0.17%	230,475	0.03%	371.33
75. Market Area Total	360,744.49	100.00%	719,692,865	100.00%	1,995.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	63,175.16	355,326,795	63,175.16	355,326,795
77. Dry Land	0.00	0	0.00	0	5,081.03	8,175,700	5,081.03	8,175,700
78. Grass	0.00	0	0.00	0	289,936.09	353,547,970	289,936.09	353,547,970
79. Waste	0.00	0	0.00	0	2,035.11	2,021,885	2,035.11	2,021,885
80. Other	0.00	0	0.00	0	517.10	620,515	517.10	620,515
81. Exempt	0.28	0	0.00	0	620.39	230,475	620.67	230,475
82. Total	0.00	0	0.00	0	360,744.49	719,692,865	360,744.49	719,692,865

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	63,175.16	17.51%	355,326,795	49.37%	5,624.47
Dry Land	5,081.03	1.41%	8,175,700	1.14%	1,609.06
Grass	289,936.09	80.37%	353,547,970	49.12%	1,219.40
Waste	2,035.11	0.56%	2,021,885	0.28%	993.50
Other	517.10	0.14%	620,515	0.09%	1,199.99
Exempt	620.67	0.17%	230,475	0.03%	371.33
Total	360,744.49	100.00%	719,692,865	100.00%	1,995.02

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 Bartlett / Ericson	49	430,230	147	1,688,605	149	9,659,465	198	11,778,300	149,675
83.2 Lake	65	1,975,065	150	6,608,600	150	10,594,300	215	19,177,965	7,770
83.3 Rural	4	423,055	4	33,095	10	520,920	14	977,070	0
84 Residential Total	118	2,828,350	301	8,330,300	309	20,774,685	427	31,933,335	157,445

Schedule XII : Commercial 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>	
85.1	Bartlett / Ericson	4	6,485	34	131,160	61	7,946,265	65	8,083,910	280,545
85.2	Rural	3	16,325	6	596,675	6	1,791,485	9	2,404,485	0
86	Commercial Total	7	22,810	40	727,835	67	9,737,750	74	10,488,395	280,545

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	70,648.64	24.94%	86,872,465	25.09%	1,229.64
88. 1G	514.90	0.18%	635,945	0.18%	1,235.08
89. 2G1	30,192.57	10.66%	36,950,390	10.67%	1,223.82
90. 2G	10,809.66	3.82%	13,166,095	3.80%	1,217.99
91. 3G1	96,293.02	33.99%	117,957,490	34.06%	1,224.98
92. 3G	67,541.69	23.84%	82,736,640	23.89%	1,224.97
93. 4G1	844.07	0.30%	1,000,225	0.29%	1,185.00
94. 4G	6,461.98	2.28%	6,984,250	2.02%	1,080.82
95. Total	283,306.53	100.00%	346,303,500	100.00%	1,222.36
CRP					
96. 1C1	2,084.79	31.45%	2,293,265	31.66%	1,100.00
97. 1C	104.90	1.58%	115,390	1.59%	1,100.00
98. 2C1	162.00	2.44%	176,580	2.44%	1,090.00
99. 2C	422.71	6.38%	460,755	6.36%	1,090.00
100. 3C1	1,653.92	24.95%	1,802,770	24.88%	1,090.00
101. 3C	2,149.11	32.42%	2,342,535	32.34%	1,090.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	52.13	0.79%	53,175	0.73%	1,020.05
104. Total	6,629.56	100.00%	7,244,470	100.00%	1,092.75
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	283,306.53	97.71%	346,303,500	97.95%	1,222.36
CRP Total	6,629.56	2.29%	7,244,470	2.05%	1,092.75
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	289,936.09	100.00%	353,547,970	100.00%	1,219.40

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

92 Wheeler

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	28,375,920	31,512,875	3,136,955	11.05%	157,445	10.50%
02. Recreational	420,460	420,460	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	35,867,945	35,867,945	0	0.00%	362,520	-1.01%
04. Total Residential (sum lines 1-3)	64,664,325	67,801,280	3,136,955	4.85%	519,965	4.05%
05. Commercial	10,088,395	10,488,395	400,000	3.96%	280,545	1.18%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	10,088,395	10,488,395	400,000	3.96%	280,545	1.18%
08. Ag-Farmsite Land, Outbuildings	26,862,775	26,862,775	0	0.00%	0	0.00%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	26,862,775	26,862,775	0	0.00%	0	0.00%
12. Irrigated	355,326,795	355,326,795	0	0.00%		
13. Dryland	8,175,700	8,175,700	0	0.00%		
14. Grassland	353,547,970	353,547,970	0	0.00%		
15. Wasteland	2,021,885	2,021,885	0	0.00%		
16. Other Agland	620,515	620,515	0	0.00%		
17. Total Agricultural Land	719,692,865	719,692,865	0	0.00%		
18. Total Value of all Real Property (Locally Assessed)	821,308,360	824,845,315	3,536,955	0.43%	800,510	0.33%

2026 Assessment Survey for Wheeler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$10,100
7.	Adopted budget, or granted budget if different from above:
	\$10,100
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$40,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	Included in budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,700
12.	Amount of last year's assessor's budget not used:
	\$6,451.44

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?
	County assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, https://wheeler.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?
	GIS aerial imagery
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, except the villages; they have their own regulations

3.	What municipalities in the county are zoned?
	The two villages fall under the village zoning ordinance.
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal completes annual pickup work.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Must be a certified appraiser and be able to obtain a bond
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, assessor does.

2026 Residential Assessment Survey for Wheeler County

1.	Valuation data collection done by:
	Contract Appraiser
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost approach for improvements is used to estimate the market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	CAMA tables are used, however, economic depreciation is adjusted based on the sales study.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	One depreciation table is used for all valuation groups, and is adjusted using economic depreciation for each valuation group based on the sales study.
5.	Describe the methodology used to determine the residential lot values?
	The contract appraiser conducts a sales study that is used to determine residential lot values as well as looking at the land to building ratios.
6.	How are rural residential site values developed?
	Stanard Appraisal develops value based on sales and on the cost of a well, septic and electric at the time.
7.	Are there form 191 applications on file?
	None at this time.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	All lots are treated the same; no applications to combine lots have been received.

2026 Commercial Assessment Survey for Wheeler County

1.	Valuation data collection done by:
	Contract Appraiser
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties.
2a.	Describe the process used to determine the value of unique commercial properties.
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	CAMA tables are used, however, economic depreciation is adjusted based on the sales study.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	One depreciation table is used and is adjusted using economic depreciation based on the sales study.
5.	Describe the methodology used to determine the commercial lot values.
	A sales study conducted by the contract appraiser is used to determine commercial lot values.

2026 Agricultural Assessment Survey for Wheeler County

1.	Valuation data collection done by:
	County Assessor and Staff, and Contract Appraiser
2.	Describe the process used to determine and monitor market areas.
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The intensive uses identified are feedlots, hog confinements and chicken barns valued at \$1,200/acre. The contract appraiser physically reviewed and inspected these properties and did a market analysis to arrive at the value.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The assessed value for the parcels enrolled in WRP is based on sales from the area. Current WRP acres are valued at \$525/acre.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated Grass
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

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

2025 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

Assessment Years 2026, 2027 and 2028

GENERAL DESCRIPTION OF COUNTY

Wheeler County is located in the Sandhills of Nebraska, and has a population of 774. There are two villages in the county, the county seat, Bartlett, population 103, and Ericson, population 92. The county economic base consists of mainly of Agricultural activities. The largest use of the land is raising cattle on grassland, row crops under center pivot irrigation and some dry land farming. Two major cattle feedlot operation and several major swine facilities are located in the county. Countywide zoning was implemented in 1998. The County seat is located in Bartlett.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by 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. State. 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 land and horticultural land; and
- 3) 75% of special 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.

General Description of Real Property in Wheeler County:

Per the 2025 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	%of Taxable Value Base
Residential	725	36.27%	7.78%
Commercial	74	3.70%	1.22%
Recreational	9	.45%	less than .01%
Agricultural	1187	59.58 %	90.99%

Agricultural land – 360,744.48. Total Taxable Acres
97.88% of County is agricultural and of that 80.36% consists primarily of grassland.

New Property: For assessment year 2025, an estimated 15 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2025 Reports & Opinions, Abstract and Assessor Survey.

CURRENT RESOURCES:

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 20234-25 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is updating data to the program as the 6 year reviews are completed.
- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** –, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

RURAL: The rural real estate and improvement parcels are color coded green and are organized in file cabinets by Section Twp and Rng, beginning with the northern most eastern corner of Wheeler County (Sec 1 Twp24 Rng 9) continuing through to the south western most corner of the county (Sec 31 Twp21 Rng 12).

URBAN: The County's village properties parcel cards are white colored coded and are organized in file cabinets by lot number and Village Additions.

LAKE: The Lake Ericson properties parcel cards are light blue colored coded and organized in file cabinet beginning with the first Lake lot extending to the last lot according to the plat of Lake Ericson.

COMMERCIAL: Commercial property cards are color coded yellow and are organized in file cabinets within the class of property the Commercial is located, (i.e., rural, urban, Lake.

- D. Software – MIPS County Solution, Data entry and reports. Been adding sketches and information as 6 year review is being done.
- E. Web based –Fall of 2017 we went on with GIS. At this time we are working with GIS Workshop trying to get the many mistakes corrected on their site, such as parcels incorrectly labeled or sketched.

PROCEDURE MANUAL

Wheeler County has written policies and procedures. The assessor and Staff work together in updating the County policies and procedures. The Assessor reviews the policies and procedures with the County Attorney and County Commissioners.

APPRAISAL FUNCTIONS, CONTRACT WITH APPRAISER FOR THE DATA COLLECTION AND PRICING COLLECTION, REVIEW ASSESSMENT SALES RATIO STUDIES BEFORE ASSESSMENT ACTIONS: RECONCILIATION OF FINAL VALUE AND DOCUMENTATION.

Wheeler County contracts with a certified appraiser in the appraisal of improvements and annual pickup work. The appraiser is certified and follows all Regulations and IA00 guide lines. Appraiser is contracted on an annual basis to do the County’s pickup work. The Assessor maintains a continuous list of pick-up work throughout the year. The Assessor reviews with the contracted Appraiser the list of pick-up work properties, discussing their locations by virtue of maps, and provides a signed notice to the Appraiser to be presented to the owner for the reason of property inspection. New improvements in the county are located by means of owner reporting, zoning permits, word of mouth and Assessor and Commissioner’s driving of the county. The pickup work involves on site inspection, measurements, interior inspection when ever possible and interviewing the owner. The pickup work is completed every year in a timely matter and the growth calculated. Every effort is made to insure that information on all new construction is collected and included in the assessment rolls on an annual basis. Values are updated on an Annual Basis based on sales.

There are no Industrial or Special Value classes in Wheeler County, year 2025.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	92.00%	22.75	105.57
Commercial	100.0%	NA	NA
Recreational	Not enough Sales to Determine		
Agricultural	72.0%	19.49%	94.74

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2025 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2026.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year review was completed in 2023.

Commercial: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. .

Recreational residential(Lake Ericson): Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. 6 year was completed in 2023.

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. (6 year review was completed in 2022).

Assessment Actions Planned for Assessment Year 2027.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

Commercial: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

Recreational residential(Lake Ericson): Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll.

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. Will start the 6 year review with implementation for 2028.

Assessment Actions Planned for Assessment Year 2028.

Residential: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Will do 6 year review for 2029 assessment year.

Commercial: Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Will do 6 year review for 2029 assessment year.

Recreational residential(Lake Ericson): Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Will do 6 year review for 2029 assessment year.

Agricultural: Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. Will complete 6 year in time to apply for 2028.

Functions preformed by the assessor's office:

Record Maintenance, Mapping updates, & Ownership changes. All Property Record cards, i.e. Rural, Urban, Lake, Commercial, are maintained manually on the front of the card as well as electronic (MIPS) information on pages printed on demand and inserted in the card. Made record as part of the record card are, the Parcel number, Cadastral Information, Tax District Information, School District Codes, Legal Description , Status, Present Use, Zoning, Size, School District , Photos of Major Improvements, four or more prior year's history of the final assessed value of land and improvements,

area of documentation ownership changes and noting of splits or additions. The current owner Name, Address is continually updated. Location of properties is found on area maps. Beginning year 2008, 911 physical locations will be added to the property cards. Annual functions of the County Assessor are but not limited to:

- a. Annually prepare and filed Assessor Administrative Reports required by law/regulation:
- b. Abstracts (Real)
- c. Assessor Survey
- d. Sales information to PA&T rosters & Annual Assessed Value Update w/Abstract
- e. Certification of Value to Political Subdivisions
- f. School District Taxable Value Report
- g. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- h. Certificate of Taxes Levied Report
- i. Report of current values for properties owned by Board of Education Lands & Funds.
- j. Report of all Exempt Property and Taxable Government Owned Property
- k. Annual Plan of Assessment Report
- l. Certificate Average Assessed Value of Single Residential Property
- m. Permissive Exemptions

PERSONAL PROPERTY:

The Assessor annually assesses all personal property in the County. Reminder post cards are sent at the January 1st of every year followed up by reminders April 1st. Penalties applied when statutorily required.

Schedules 205 Values \$ 29,774,289.

Permissive Exemptions:

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board. A list of permissive exemptions published in the legal designated newspaper the month of September.

HOMESTEAD EXEMPTION:

The Assessor distributes homestead exemption forms for applicants of previous years (received by Dept. of Revenue) and also has available in her office pertinent information and forms for new applicants.

Filings 30 Value Exempted \$ 1,799,935.

OTHER ASSESSOR FUNCTIONS, BUT NOT LIMITED TO:

- a. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax.
- b. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
- c. No Tax Increment Financing in Wheeler County in 2025.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

CONCLUSION

The Assessor is a Clerk-Ex officio who has numerous duties in addition to the Assessor's function. She has one employee to assist her in all her various

duties. The county board, in the past, has authorized general appraisals by outside appraisers when the need arises.

Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a general professional revaluation study for that classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.

Date June 5th, 2025

Cara Snider

Wheeler County Assessor