



## **2016 REPORTS & OPINIONS**

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### **DEUEL COUNTY**



**Pete Ricketts**  
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Deuel County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Deuel County.

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

For the Tax Commissioner

Sincerely,

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

cc: Jean Timm, Deuel County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

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

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

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

### **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<b>Property Class</b>	<b>COD</b>	<b>PRD</b>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds records 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 county’s sales verification and qualification procedures 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 are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

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

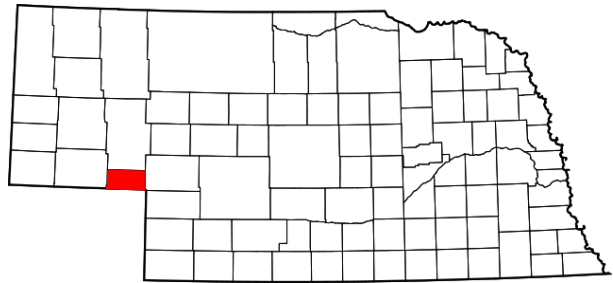
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

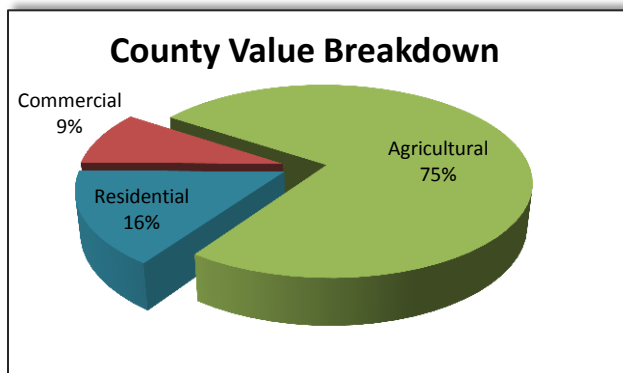
*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 440 square miles, Deuel had 1,940 residents, per the Census Bureau Quick Facts for 2014, a slight population decline from the 2010 US Census. In a review of the past fifty years, Deuel has seen a steady drop in population of 38% (Nebraska Department of Economic Development). Reports indicated that 76% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Deuel convene in and around Big Springs and Chappell. Per the latest information available from the U.S. Census Bureau, there were fifty-eight employer establishments in Deuel.



County-wide employment was at 1,063 people, a 7% gain relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Deuel that has fortified the local rural area economies. Deuel is included in the South Platte Natural Resources District (NRD). Dry land makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Deuel ranks fourth in both wheat for grain and all wheat for grain. In top livestock inventory items Deuel ranks second in chukars (a small partridge). (USDA AgCensus).

Deuel County Quick Facts	
Founded	1889
Namesake	Family of early settlers
Region	Panhandle
County Seat	Chappell
Other Communities	Big Springs
Most Populated	Chappell (926) Steady since 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

## 2016 Residential Correlation for Deuel County

### *Assessment Actions*

For the current assessment year, the county assessor completed the physical inspection of Chappell residential parcels and conducted a study of both sold and unsold parcels to ensure that all similar properties were properly classified by style, quality and condition, as well as effective age. The review of Rural residential was also started. Additionally, all pickup work was completed by the county, including onsite inspections of any remodeling or additions.

### *Description of Analysis*

Valuation Grouping	Description
10	Chappell—the county seat.
20	Big Springs.
80	Rural—all properties not located within the boundaries of the village of Big Springs, or the city of Chappell.

Residential parcels are valued utilizing three valuation groupings that are based entirely on location—Chappell, Big Springs and Rural. A review of Deuel County’s residential statistical profile indicates 54 qualified residential sales, representing all three valuation groupings. Valuation group 10 constitutes about 70% of the sales in the residential class of property and has probably the only viable residential market in the county.

Two of the three measures of central tendency for the residential class of properties are within acceptable range (the median and the mean). The weighted mean is negatively skewed by outlying sales in the sale price range above \$150,000. By valuation group, only the nine Group 80 residential sales appear to be outside of range, but the ratios are extremely erratic and none fall within acceptable range (six are below 92% and the remaining three are over 100%). This grouping is subject to physical review for assessment year 2017.

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	39,902,927	41,646,378	1,743,451	4.37%	563,908	2.96%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,853,735	11,888,180	34,445	0.29%	20,290	0.12%
04. Total Residential (sum lines 1-3)	51,756,662	53,534,558	1,777,896	3.44%	584,198	2.31%

The indicated trend for the residential market demonstrates a slightly increasing market, as shown by an approximate 2% increase in total residential for the county as indicated by the residential portion of the “2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL).”



# 2016 Residential Correlation for Deuel County

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Deuel County Assessor utilizes a sales questionnaire sent to buyers to aid in the verification of all residential sales. In cases of a non-response, the county assessor will follow up with a questionnaire sent to other individuals involved in the sale (e.g., the seller, real estate agents). The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Deuel County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. With the completion of Chappell, all residential property has been inspected for the first six-year cycle. Rural residential—last inspected in 2012—is starting to be reviewed for the second cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

## *Equalization and Quality of Assessment*

A consideration of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters (despite the erratic A/S ratios found in the small rural residential sample), and therefore considered equalized.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	38	92.16	98.96	90.92	20.95	108.84
20	7	99.18	98.02	99.38	06.57	98.63
80	9	72.20	74.87	60.91	36.29	122.92

## 2016 Residential Correlation for Deuel County

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### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Deuel County is 94%.

## 2016 Commercial Correlation for Deuel County

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### *Assessment Actions*

For the current assessment year, the only action taken by the county assessor to address the commercial property class was the completion of pickup work that included on-site inspections of any remodeling or new additions.

### *Description of Analysis*

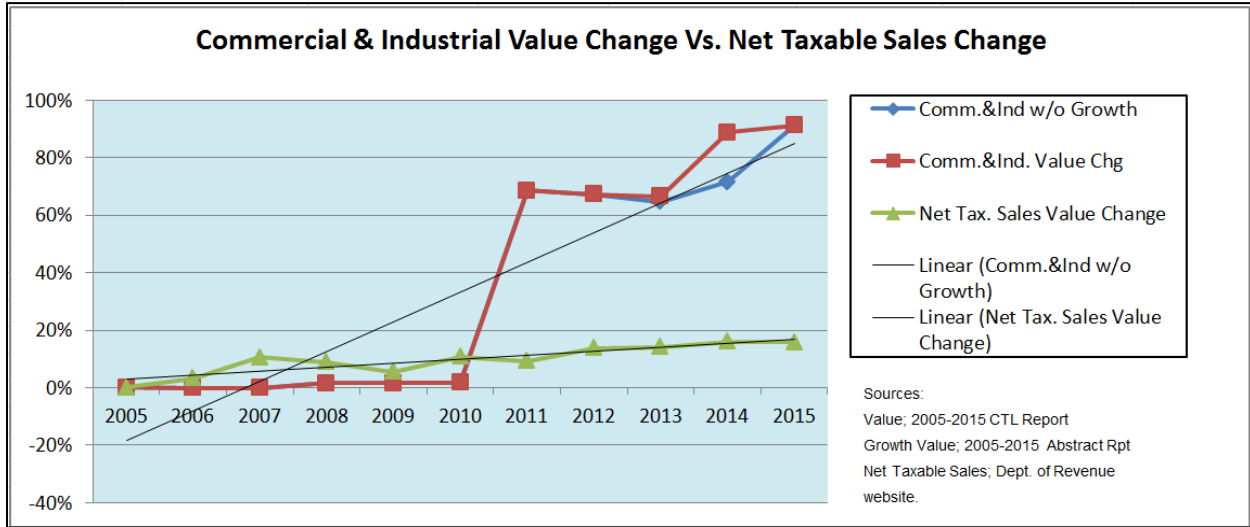
<b>Valuation Grouping</b>	<b>Definition</b>
10	The city of Chappell
20	The village of Big Springs
80	Rural commercial property not found within the other two valuation groupings.

A review of Deuel County's statistical analysis reveal only four qualified commercial sales that occurred during the last three years of the study period. Two of the four sales are in VG 10 and the remaining two are from the other groupings. Two of the sales are congregated in the middle year of the study period. This small of a sample is unreliable and not representative of the county's commercial class as a whole.

The commercial property class was last physically reviewed in 2010, and is scheduled to be reviewed for assessment year 2017.

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle ([http://revenue.nebraska.gov/research/salestax\\_data.html](http://revenue.nebraska.gov/research/salestax_data.html)) that would be one modest indicator of commercial market activity. The Net Taxable Sales by business classification is comprised of fourteen codes—from Agriculture to Public Administration. The largest business classifications in Deuel County that provide the bulk of Net Taxable Sales are: Retail Trade, and Other Services.

## 2016 Commercial Correlation for Deuel County



Net Taxable Sales for the last eleven years indicates an average of 1.52% net increase over this period of time. Comparing this figure to the Annual Percent Change in Assessed Value shown in Chart 2 of Exhibit 25B (6.95% annual percent change excluding growth for the same time period) indicates a 5.43 point difference. Part of this large difference can in part be explained by the last review by a contracted appraisal firm in 2010 that was implemented for assessment year 2011 (and shows a 65% increase excluding growth).

A review of the percent change in Net Taxable Sales for the last three years indicates that commercial activity is relatively flat.

### ***Assessment Practice Review***

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Deuel County Assessor has developed a consistent procedure for both sales qualification and verification. The Division’s review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of county revealed that no apparent bias existed in the qualification determination and that all arm’s-length sales were made available for the measurement of real property.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The last time all commercial property was reviewed by a contracted appraisal firm (Stanard Appraisal) was in 2010—and this was implemented in assessment year 2011. This is

## 2016 Commercial Correlation for Deuel County

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due and the county assessor has noted in her Three Year Plan of Assessment that this is scheduled for 2017.

Valuation groups and agricultural market areas were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class.

### *Equalization and Quality of Assessment*

The sample of four commercial sales is considered to be an inadequate measure of the commercial property class. As noted, the assessment practices are considered to adhere to professionally accepted mass appraisal standards and have been determined to be in general compliance. Further, it is believed that commercial properties are being valued in a uniform and proportionate manner.

<b>VALUATION GROUPING</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT. MEAN</b>	<b>COD</b>	<b>PRD</b>
10	2	97.97	97.97	98.50	01.35	99.46
20	1	135.13	135.13	135.13		100.00
80	1	100.00	100.00	100.00		100.00

### *Level of Value*

Based on analysis of all available information and the Deuel County's assessment practices, the level of value for commercial property is determined to be at the statutory level of 100% of market.

# 2016 Agricultural Correlation for Deuel County

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## *Assessment Actions*

For assessment year 2016, the Deuel County Assessor identified agricultural parcels in her county that are irrigated grass as an irrigated subclass and after conducting a market analysis made the following overall adjustments to the land classes: irrigated land basically remained the same (the .72% percent change as shown on Form 45 compared to the Certificate of Taxes Levied is the result of identifying irrigated grass and valuing accordingly); the dry class was increased by approximately 13%; the four lowest grass land capability groups were raised 8.65%; Conservation Reserve Program (CRP) values were also increased. All changes were done to bring values closer to 75% of the market.

## *Description of Analysis*

Deuel County has not identified distinct market areas within the county, and therefore only the county-wide area for agricultural and horticultural land exists. The majority land use within the county is dry at 64%, followed by grass at about 28%. Approximately 8% of that grass is land enrolled in CRP. Irrigated land constitutes only about 8% of remaining agricultural land. Counties bordering Deuel are Cheyenne to the west, Garden to the north and Keith County to the east. Seven sales from the neighboring counties were incorporated into the study sample to balance proportionately the sales occurring during the three-year timeframe. The first year was over-represented in the preliminary sample.

This produced a statistical sample of forty-three qualified sales. All three measures of central tendency are within acceptable range and any could be used as a point estimate of the overall level of value. The coefficient of dispersion is well within its prescribed parameters and thus confirms the median. A review of the statistical profile for the 80% MLU by Market Area indicates that the dry class of land with twenty-seven sales has all three measures of central tendency within range, and the qualitative statistics are within their prescribed parameters. Although the other two land classes have only six sales each, it is interesting to note that both have medians within acceptable range.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Deuel County Assessor utilizes a sales questionnaire sent to buyers to aid in the verification of all residential sales. In cases of a non-response, the county assessor will follow up with a questionnaire sent to other individuals involved in the sale (e.g., the seller, real estate agents). The Division's review

## 2016 Agricultural Correlation for Deuel County

inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the County Assessor and a consideration of verification documentation. The review of Deuel County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The inspection and review cycle for all real property was also examined. Within the agricultural class rural dwellings and outbuildings were last reviewed in 2012. The county assessor has planned to physically review all rural parcels for 2017. Land use was last completed in 2012, but the county assessor has begun to have her staff compare land use of agricultural parcels with aerial imagery and Farm Service Agency maps provided by taxpayers. Physical inspection is also conducted when there is any question regarding use.

The review also examines the current use or non-use of agricultural market areas to ensure that the area defined is subject to a set of economic forces that impact the value of land within the described area. After discussion with the county assessor and a review of market activity within the county, the delineation of only one county-wide market is deemed appropriate.

Another portion of the assessment practices review relates to how rural residential and recreational land use is identified apart from agricultural land within the county. In order to distinguish among residential, recreational and agricultural land the county assessor determines primary land use.

### ***Equalization***

Dwellings located both on agricultural and residential use land are valued using the same cost index and are subject to the same depreciation tables. Further, farm home sites carry the same value as rural residential home sites. The quality of assessment of the agricultural class is determined to be in compliance with generally accepted mass appraisal standards.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	6	69.26	71.16	66.57	16.98	106.89
1	6	69.26	71.16	66.57	16.98	106.89
<u>    Dry    </u>						
County	27	70.01	73.34	71.07	15.25	103.19
1	27	70.01	73.34	71.07	15.25	103.19
<u>    Grass    </u>						
County	6	70.67	65.21	50.97	19.90	127.94
1	6	70.67	65.21	50.97	19.90	127.94
<u>    ALL    </u>						
10/01/2012 To 09/30/2015	43	71.25	72.65	69.67	15.90	104.28

## 2016 Agricultural Correlation for Deuel County

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### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Deuel County is 71%.



## 2016 Opinions of the Property Tax Administrator for Deuel County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	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 8th day of April, 2016.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Deuel County

### Residential Real Property - Current

Number of Sales	54	Median	93.80
Total Sales Price	\$4,289,000	Mean	94.82
Total Adj. Sales Price	\$4,289,000	Wgt. Mean	83.12
Total Assessed Value	\$3,565,085	Average Assessed Value of the Base	\$49,638
Avg. Adj. Sales Price	\$79,426	Avg. Assessed Value	\$66,020

### Confidence Interval - Current

95% Median C.I	84.08 to 102.08
95% Wgt. Mean C.I	75.17 to 91.07
95% Mean C.I	87.01 to 102.63
% of Value of the Class of all Real Property Value in the	12.07
% of Records Sold in the Study Period	6.44
% of Value Sold in the Study Period	8.56

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	50	94	93.68
2014	48	94	94.40
2013	42	95	94.79
2012	37	93	93.25

## 2016 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	4	Median	99.64
Total Sales Price	\$3,892,110	Mean	107.77
Total Adj. Sales Price	\$3,892,110	Wgt. Mean	100.52
Total Assessed Value	\$3,912,270	Average Assessed Value of the Base	\$152,095
Avg. Adj. Sales Price	\$973,028	Avg. Assessed Value	\$978,068

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	78.65 to 136.89
% of Value of the Class of all Real Property Value in the County	6.70
% of Records Sold in the Study Period	2.63
% of Value Sold in the Study Period	16.92

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	8	100	99.28
2014	7	100	97.44
2013	8		93.04
2012	8		95.90

**25 Deuel**  
**RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 54  
Total Sales Price : 4,289,000  
Total Adj. Sales Price : 4,289,000  
Total Assessed Value : 3,565,085  
Avg. Adj. Sales Price : 79,426  
Avg. Assessed Value : 66,020

MEDIAN : 94  
WGT. MEAN : 83  
MEAN : 95  
COD : 21.11  
PRD : 114.08

COV : 30.89  
STD : 29.29  
Avg. Abs. Dev : 19.80  
MAX Sales Ratio : 214.27  
MIN Sales Ratio : 30.78

95% Median C.I. : 84.08 to 102.08  
95% Wgt. Mean C.I. : 75.17 to 91.07  
95% Mean C.I. : 87.01 to 102.63

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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>Qtrts</u>											
01-OCT-13 To 31-DEC-13	7	89.53	83.49	68.70	18.61	121.53	41.82	111.05	41.82 to 111.05	83,500	57,365
01-JAN-14 To 31-MAR-14	4	94.97	97.77	83.02	19.62	117.77	72.31	128.84	N/A	84,500	70,155
01-APR-14 To 30-JUN-14	5	110.99	104.33	98.52	14.36	105.90	81.89	127.46	N/A	62,780	61,848
01-JUL-14 To 30-SEP-14	11	93.59	92.68	83.64	15.08	110.81	66.22	125.47	72.20 to 114.94	113,873	95,241
01-OCT-14 To 31-DEC-14	9	94.66	105.91	95.03	20.82	111.45	77.68	214.27	84.08 to 103.06	49,889	47,411
01-JAN-15 To 31-MAR-15	3	83.66	88.54	86.12	07.58	102.81	81.47	100.48	N/A	68,333	58,850
01-APR-15 To 30-JUN-15	10	104.42	105.77	98.98	19.68	106.86	61.27	175.97	82.74 to 123.31	64,000	63,344
01-JUL-15 To 30-SEP-15	5	54.59	65.44	57.18	45.03	114.45	30.78	117.81	N/A	101,200	57,867
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	27	93.59	93.21	81.92	17.70	113.78	41.82	128.84	83.23 to 104.04	92,185	75,521
01-OCT-14 To 30-SEP-15	27	94.01	96.43	84.78	24.48	113.74	30.78	214.27	82.74 to 103.06	66,667	56,519
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	29	94.06	99.50	87.71	18.51	113.44	66.22	214.27	84.08 to 103.96	81,155	71,179
<u>ALL</u>	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	38	92.16	98.96	90.92	20.95	108.84	54.59	214.27	83.66 to 102.91	71,895	65,364
20	7	99.18	98.02	99.38	06.57	98.63	77.68	110.99	77.68 to 110.99	49,343	49,039
80	9	72.20	74.87	60.91	36.29	122.92	30.78	117.73	41.82 to 111.05	134,622	81,998
<u>ALL</u>	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020
06											
07											
<u>ALL</u>	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020

**25 Deuel**  
**RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 54  
Total Sales Price : 4,289,000  
Total Adj. Sales Price : 4,289,000  
Total Assessed Value : 3,565,085  
Avg. Adj. Sales Price : 79,426  
Avg. Assessed Value : 66,020

MEDIAN : 94  
WGT. MEAN : 83  
MEAN : 95  
COD : 21.11  
PRD : 114.08

COV : 30.89  
STD : 29.29  
Avg. Abs. Dev : 19.80  
MAX Sales Ratio : 214.27  
MIN Sales Ratio : 30.78

95% Median C.I. : 84.08 to 102.08  
95% Wgt. Mean C.I. : 75.17 to 91.07  
95% Mean C.I. : 87.01 to 102.63

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	89.12	89.12	90.33	31.25	98.66	61.27	116.96	N/A	11,500	10,388	
Less Than 30,000	11	116.96	122.11	120.39	24.37	101.43	61.27	214.27	95.52 to 175.97	17,773	21,396	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020	
Greater Than 14,999	52	93.80	95.04	83.08	20.78	114.40	30.78	214.27	84.08 to 102.08	82,038	68,160	
Greater Than 29,999	43	88.43	87.84	81.34	17.43	107.99	30.78	125.47	83.23 to 94.66	95,198	77,435	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	89.12	89.12	90.33	31.25	98.66	61.27	116.96	N/A	11,500	10,388	
15,000 TO 29,999	9	123.31	129.44	124.40	22.66	104.05	95.52	214.27	98.33 to 175.97	19,167	23,843	
30,000 TO 59,999	17	102.26	96.62	96.74	15.34	99.88	54.59	125.47	81.89 to 114.94	44,206	42,765	
60,000 TO 99,999	10	93.80	92.71	93.42	07.70	99.24	81.47	110.99	82.74 to 105.93	81,590	76,225	
100,000 TO 149,999	10	83.63	80.51	79.78	11.60	100.92	44.07	104.04	72.20 to 89.53	128,860	102,800	
150,000 TO 249,999	4	80.37	73.61	74.31	27.45	99.06	30.78	102.91	N/A	166,875	124,011	
250,000 TO 499,999	2	54.02	54.02	55.52	22.58	97.30	41.82	66.22	N/A	285,000	158,220	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	54	93.80	94.82	83.12	21.11	114.08	30.78	214.27	84.08 to 102.08	79,426	66,020	

**25 Deuel**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 4  
Total Sales Price : 3,892,110  
Total Adj. Sales Price : 3,892,110  
Total Assessed Value : 3,912,270  
Avg. Adj. Sales Price : 973,028  
Avg. Assessed Value : 978,068

MEDIAN : 100  
WGT. MEAN : 101  
MEAN : 108  
COD : 09.84  
PRD : 107.21

COV : 16.98  
STD : 18.30  
Avg. Abs. Dev : 09.80  
MAX Sales Ratio : 135.13  
MIN Sales Ratio : 96.65

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 78.65 to 136.89

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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>Qtrts</u>											
01-OCT-12 To 31-DEC-12	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,480
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015
01-JUL-14 To 30-SEP-14	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	30,000	28,995
01-JUL-15 To 30-SEP-15											
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,480
01-OCT-13 To 30-SEP-14	2	117.57	117.57	100.57	14.94	116.90	100.00	135.13	N/A	1,895,055	1,905,898
01-OCT-14 To 30-SEP-15	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	30,000	28,995
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13											
01-JAN-14 To 31-DEC-14	2	117.57	117.57	100.57	14.94	116.90	100.00	135.13	N/A	1,895,055	1,905,898
<u>ALL</u>	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	2	97.97	97.97	98.50	01.35	99.46	96.65	99.28	N/A	51,000	50,238
20	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780
80	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015
<u>ALL</u>	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068

**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	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068
04											
<u>ALL</u>	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068

**25 Deuel**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 4  
Total Sales Price : 3,892,110  
Total Adj. Sales Price : 3,892,110  
Total Assessed Value : 3,912,270  
Avg. Adj. Sales Price : 973,028  
Avg. Assessed Value : 978,068

MEDIAN : 100  
WGT. MEAN : 101  
MEAN : 108  
COD : 09.84  
PRD : 107.21

COV : 16.98  
STD : 18.30  
Avg. Abs. Dev : 09.80  
MAX Sales Ratio : 135.13  
MIN Sales Ratio : 96.65

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 78.65 to 136.89

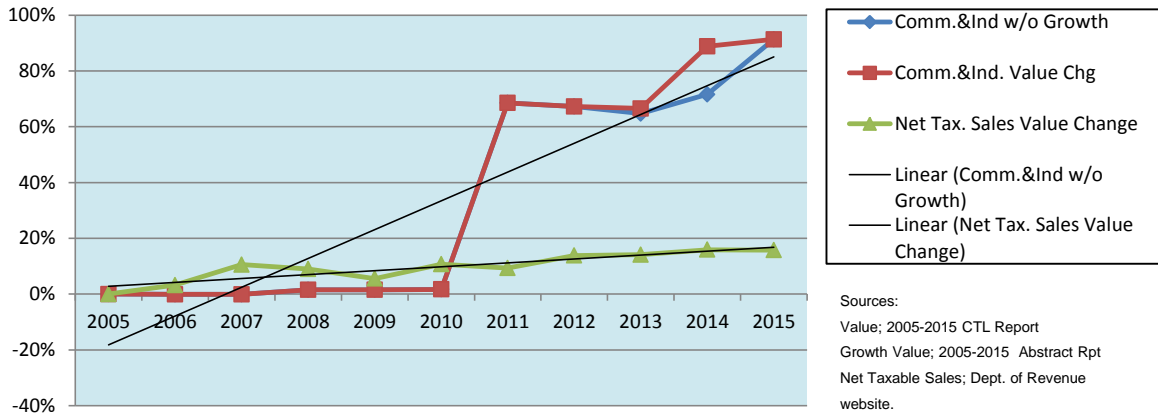
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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068
Greater Than 14,999	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068
Greater Than 29,999	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	30,000	28,995
60,000 TO 99,999	2	117.21	117.21	115.87	15.30	101.16	99.28	135.13	N/A	67,000	77,630
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015
<u>ALL</u>	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
344	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	30,000	28,995
346	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780
406	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015
442	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,480
<u>ALL</u>	4	99.64	107.77	100.52	09.84	107.21	96.65	135.13	N/A	973,028	978,068



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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 12,006,202	\$ -	0.00%	\$ 12,006,202	-	\$ 13,739,837	-
2006	\$ 11,994,908	\$ 1,335	0.01%	\$ 11,993,573	-0.11%	\$ 14,181,715	3.22%
2007	\$ 11,992,955	\$ -	0.00%	\$ 11,992,955	-0.02%	\$ 15,191,848	7.12%
2008	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	1.65%	\$ 14,966,767	-1.48%
2009	\$ 12,190,667	\$ -	0.00%	\$ 12,190,667	0.00%	\$ 14,500,724	-3.11%
2010	\$ 12,207,730	\$ -	0.00%	\$ 12,207,730	0.14%	\$ 15,209,054	4.88%
2011	\$ 20,234,005	\$ -	0.00%	\$ 20,234,005	65.75%	\$ 15,020,254	-1.24%
2012	\$ 20,080,131	\$ -	0.00%	\$ 20,080,131	-0.76%	\$ 15,635,728	4.10%
2013	\$ 19,998,352	\$ 219,816	1.10%	\$ 19,778,536	-1.50%	\$ 15,680,734	0.29%
2014	\$ 22,667,129	\$ 2,065,860	9.11%	\$ 20,601,269	3.01%	\$ 15,926,289	1.57%
2015	\$ 22,972,950	\$ -	0.00%	\$ 22,972,950	1.35%	\$ 15,904,065	-0.14%
<b>Ann %chg</b>	6.70%			<b>Average</b>	<b>6.95%</b>	<b>1.65%</b>	<b>1.52%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-0.11%	-0.09%	3.22%
2007	-0.11%	-0.11%	10.57%
2008	1.54%	1.54%	8.93%
2009	1.54%	1.54%	5.54%
2010	1.68%	1.68%	10.69%
2011	68.53%	68.53%	9.32%
2012	67.25%	67.25%	13.80%
2013	64.74%	66.57%	14.13%
2014	71.59%	88.80%	15.91%
2015	91.34%	91.34%	15.75%

County Number: 25  
 County Name: Deuel

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

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 43  
Total Sales Price : 14,987,470  
Total Adj. Sales Price : 14,735,500  
Total Assessed Value : 10,266,392  
Avg. Adj. Sales Price : 342,686  
Avg. Assessed Value : 238,753

MEDIAN : 71  
WGT. MEAN : 70  
MEAN : 73  
COD : 15.90  
PRD : 104.28

COV : 21.32  
STD : 15.49  
Avg. Abs. Dev : 11.33  
MAX Sales Ratio : 104.44  
MIN Sales Ratio : 24.86

95% Median C.I. : 67.02 to 75.94  
95% Wgt. Mean C.I. : 62.69 to 76.66  
95% Mean C.I. : 68.02 to 77.28

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrrs</u>												
01-OCT-12 To 31-DEC-12	8	75.40	83.10	84.01	14.06	98.92	71.25	101.88	71.25 to 101.88	238,088	200,011	
01-JAN-13 To 31-MAR-13	4	75.81	75.16	76.93	12.18	97.70	61.75	87.28	N/A	309,740	238,284	
01-APR-13 To 30-JUN-13	4	71.67	73.53	75.66	12.95	97.18	61.49	89.31	N/A	326,750	247,219	
01-JUL-13 To 30-SEP-13	1	94.36	94.36	94.36	00.00	100.00	94.36	94.36	N/A	92,000	86,815	
01-OCT-13 To 31-DEC-13	4	63.37	63.23	64.78	10.76	97.61	56.08	70.09	N/A	476,278	308,553	
01-JAN-14 To 31-MAR-14	3	58.51	56.34	54.07	04.02	104.20	51.73	58.77	N/A	448,972	242,771	
01-APR-14 To 30-JUN-14	4	71.37	75.66	65.38	26.08	115.72	55.45	104.44	N/A	327,575	214,168	
01-JUL-14 To 30-SEP-14	2	68.72	68.72	68.85	06.81	99.81	64.04	73.40	N/A	189,700	130,613	
01-OCT-14 To 31-DEC-14	5	68.05	70.20	69.09	04.58	101.61	65.99	76.76	N/A	428,332	295,935	
01-JAN-15 To 31-MAR-15	3	80.08	64.19	61.15	26.12	104.97	24.86	87.62	N/A	474,670	290,245	
01-APR-15 To 30-JUN-15	2	67.60	67.60	68.44	02.87	98.77	65.66	69.54	N/A	315,222	215,725	
01-JUL-15 To 30-SEP-15	3	72.71	76.45	73.48	16.37	104.04	60.48	96.17	N/A	351,667	258,402	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	17	75.94	79.64	79.89	13.73	99.69	61.49	101.88	70.11 to 94.36	267,215	213,465	
01-OCT-13 To 30-SEP-14	13	58.77	66.31	62.33	16.88	106.39	51.73	104.44	56.08 to 73.40	380,133	236,955	
01-OCT-14 To 30-SEP-15	13	69.54	69.86	67.74	14.73	103.13	24.86	96.17	65.66 to 80.08	403,932	273,620	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	13	70.09	72.47	71.82	13.81	100.91	56.08	94.36	61.49 to 87.28	349,467	251,003	
01-JAN-14 To 31-DEC-14	14	66.84	68.58	64.23	14.30	106.77	51.73	104.44	58.51 to 76.76	369,877	237,563	
<u>ALL</u>	43	71.25	72.65	69.67	15.90	104.28	24.86	104.44	67.02 to 75.94	342,686	238,753	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	43	71.25	72.65	69.67	15.90	104.28	24.86	104.44	67.02 to 75.94	342,686	238,753	
<u>ALL</u>	43	71.25	72.65	69.67	15.90	104.28	24.86	104.44	67.02 to 75.94	342,686	238,753	

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

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 43  
Total Sales Price : 14,987,470  
Total Adj. Sales Price : 14,735,500  
Total Assessed Value : 10,266,392  
Avg. Adj. Sales Price : 342,686  
Avg. Assessed Value : 238,753

MEDIAN : 71  
WGT. MEAN : 70  
MEAN : 73  
COD : 15.90  
PRD : 104.28

COV : 21.32  
STD : 15.49  
Avg. Abs. Dev : 11.33  
MAX Sales Ratio : 104.44  
MIN Sales Ratio : 24.86

95% Median C.I. : 67.02 to 75.94  
95% Wgt. Mean C.I. : 62.69 to 76.66  
95% Mean C.I. : 68.02 to 77.28

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	63.24	68.59	62.16	19.75	110.34	51.73	96.17	N/A	515,166	320,221
1	4	63.24	68.59	62.16	19.75	110.34	51.73	96.17	N/A	515,166	320,221
<b>_____Dry_____</b>											
County	25	70.01	73.47	71.24	14.70	103.13	55.45	104.44	65.66 to 76.31	338,001	240,799
1	25	70.01	73.47	71.24	14.70	103.13	55.45	104.44	65.66 to 76.31	338,001	240,799
<b>_____Grass_____</b>											
County	6	70.67	65.21	50.97	19.90	127.94	24.86	95.30	24.86 to 95.30	210,167	107,120
1	6	70.67	65.21	50.97	19.90	127.94	24.86	95.30	24.86 to 95.30	210,167	107,120
<b>_____ALL_____</b>	<b>43</b>	<b>71.25</b>	<b>72.65</b>	<b>69.67</b>	<b>15.90</b>	<b>104.28</b>	<b>24.86</b>	<b>104.44</b>	<b>67.02 to 75.94</b>	<b>342,686</b>	<b>238,753</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	6	69.26	71.16	66.57	16.98	106.89	51.73	96.17	51.73 to 96.17	499,945	332,825
1	6	69.26	71.16	66.57	16.98	106.89	51.73	96.17	51.73 to 96.17	499,945	332,825
<b>_____Dry_____</b>											
County	27	70.01	73.34	71.07	15.25	103.19	55.45	104.44	64.04 to 76.76	326,290	231,909
1	27	70.01	73.34	71.07	15.25	103.19	55.45	104.44	64.04 to 76.76	326,290	231,909
<b>_____Grass_____</b>											
County	6	70.67	65.21	50.97	19.90	127.94	24.86	95.30	24.86 to 95.30	210,167	107,120
1	6	70.67	65.21	50.97	19.90	127.94	24.86	95.30	24.86 to 95.30	210,167	107,120
<b>_____ALL_____</b>	<b>43</b>	<b>71.25</b>	<b>72.65</b>	<b>69.67</b>	<b>15.90</b>	<b>104.28</b>	<b>24.86</b>	<b>104.44</b>	<b>67.02 to 75.94</b>	<b>342,686</b>	<b>238,753</b>

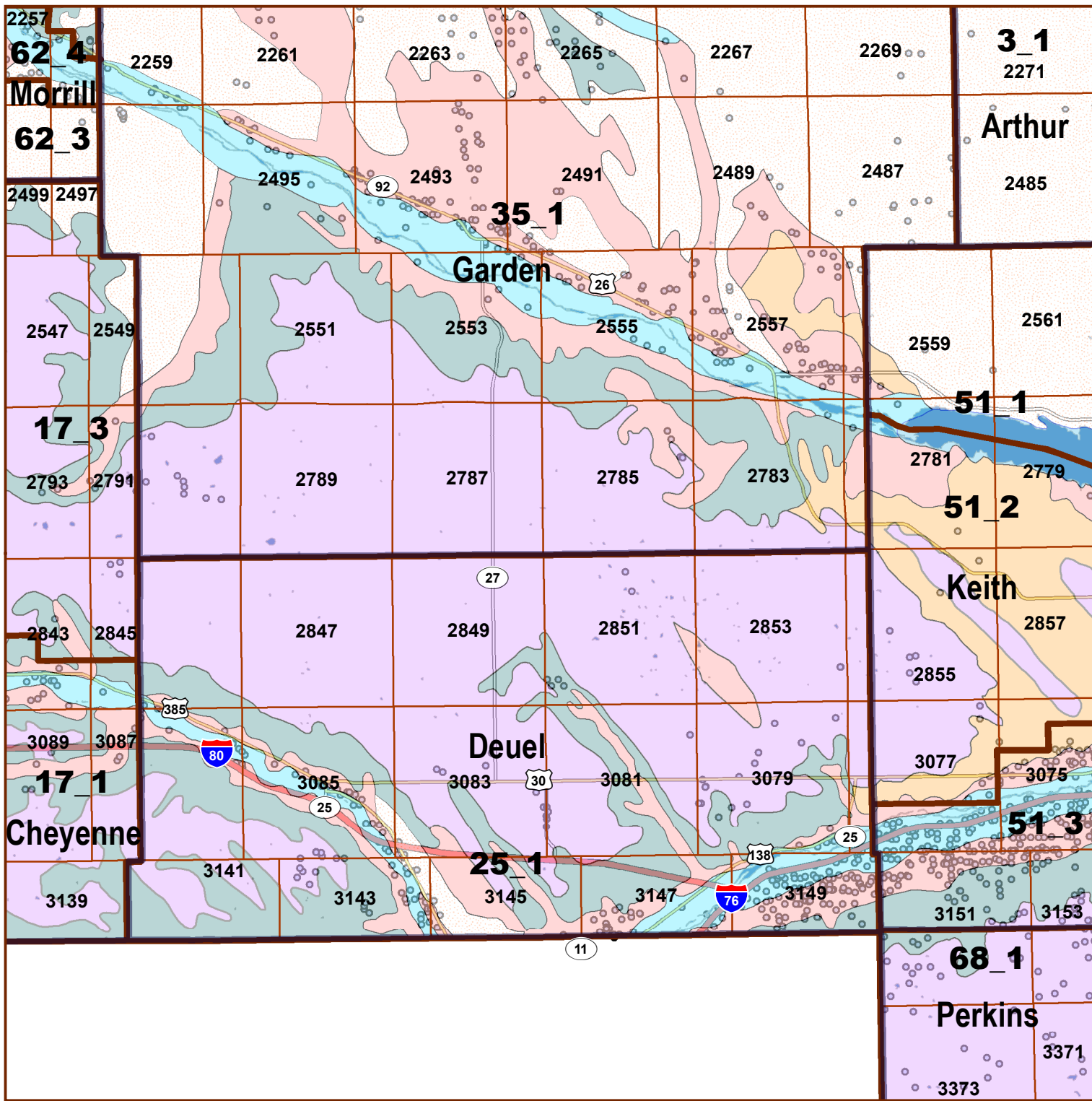
## 25 Deuel County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	n/a	3,026	2,952	2,951	2,973	2,697	2,695	2,466	<b>2,936</b>
Garden	1	n/a	2,160	2,160	2,160	2,160	2,105	2,105	2,105	<b>2,120</b>
Keith	2	n/a	3,000	n/a	2,750	2,650	2,650	2,650	2,650	<b>2,782</b>
Keith	3	4,585	4,585	4,235	4,235	4,040	4,040	4,040	4,040	<b>4,387</b>
Cheyenne	1	n/a	2,460	2,450	2,445	2,440	2,335	2,100	1,950	<b>2,412</b>
Cheyenne	3	n/a	2,780	2,775	2,770	2,765	2,600	2,525	2,480	<b>2,751</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	1,095	1,090	935	935	595	595	585	<b>976</b>
Garden	1	n/a	930	930	905	905	900	875	875	<b>918</b>
Keith	2	n/a	1,190	1,155	1,155	1,115	1,115	1,115	1,115	<b>1,172</b>
Keith	3	1,620	1,620	1,505	1,505	1,270	1,270	1,240	1,240	<b>1,525</b>
Cheyenne	1	n/a	739	572	637	703	618	569	487	<b>685</b>
Cheyenne	3	n/a	940	935	875	865	850	835	825	<b>921</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	n/a	315	315	310	300	300	300	300	<b>302</b>
Garden	1	n/a	372	360	360	355	355	350	350	<b>350</b>
Keith	2	n/a	545	515	515	485	485	470	470	<b>475</b>
Keith	3	555	555	525	525	495	495	480	480	<b>497</b>
Cheyenne	1	n/a	436	430	392	381	378	367	300	<b>346</b>
Cheyenne	3	n/a	636	611	606	600	551	551	325	<b>453</b>

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



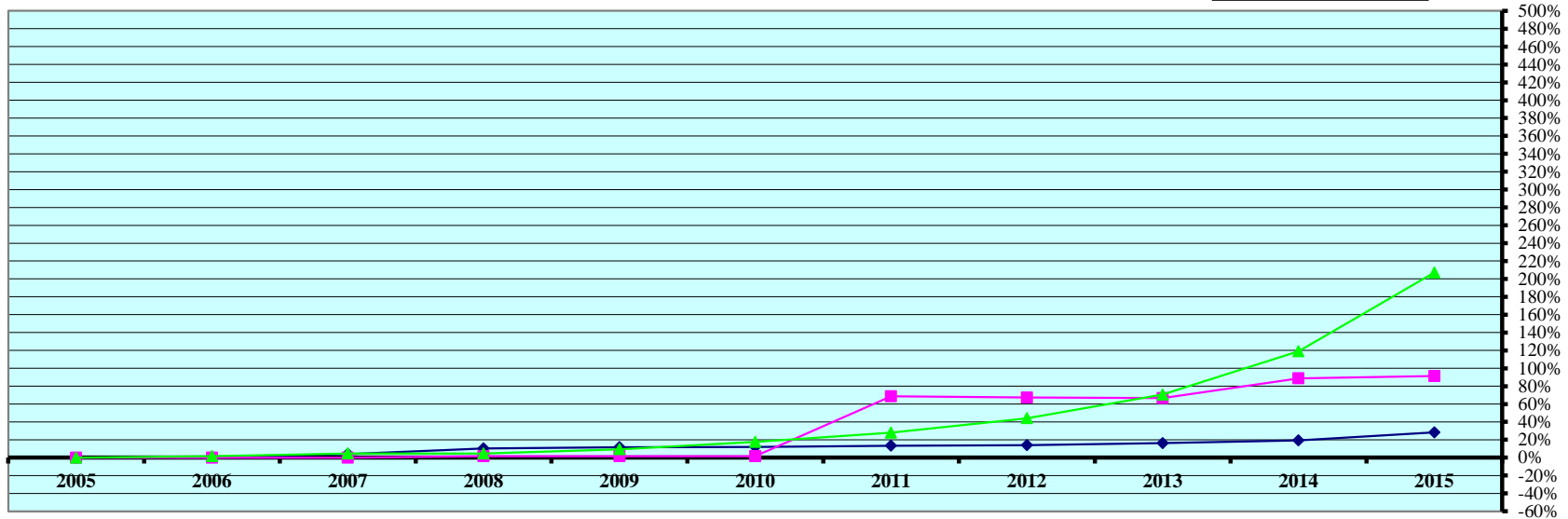
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Deuel County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	31,088,976	--	--	--	12,006,202	--	--	--	77,572,715	--	--	--
2006	31,323,465	234,489	0.75%	0.75%	11,994,908	-11,294	-0.09%	-0.09%	78,889,320	1,316,605	1.70%	1.70%
2007	32,330,576	1,007,111	3.22%	3.99%	11,992,955	-1,953	-0.02%	-0.11%	81,167,140	2,277,820	2.89%	4.63%
2008	34,267,901	1,937,325	5.99%	10.23%	12,190,667	197,712	1.65%	1.54%	81,123,565	-43,575	-0.05%	4.58%
2009	34,730,624	462,723	1.35%	11.71%	12,190,667	0	0.00%	1.54%	84,814,885	3,691,320	4.55%	9.34%
2010	34,797,727	67,103	0.19%	11.93%	12,207,730	17,063	0.14%	1.68%	91,171,505	6,356,620	7.49%	17.53%
2011	35,251,448	453,721	1.30%	13.39%	20,234,005	8,026,275	65.75%	68.53%	99,303,180	8,131,675	8.92%	28.01%
2012	35,434,703	183,255	0.52%	13.98%	20,080,131	-153,874	-0.76%	67.25%	111,807,100	12,503,920	12.59%	44.13%
2013	36,136,652	701,949	1.98%	16.24%	19,998,352	-81,779	-0.41%	66.57%	132,354,295	20,547,195	18.38%	70.62%
2014	37,054,150	917,498	2.54%	19.19%	22,667,129	2,668,777	13.34%	88.80%	169,982,770	37,628,475	28.43%	119.13%
2015	39,902,927	2,848,777	7.69%	28.35%	22,972,950	305,821	1.35%	91.34%	238,136,050	68,153,280	40.09%	206.98%

Rate Annual %chg: Residential & Recreational 2.53%

Commercial & Industrial 6.70%

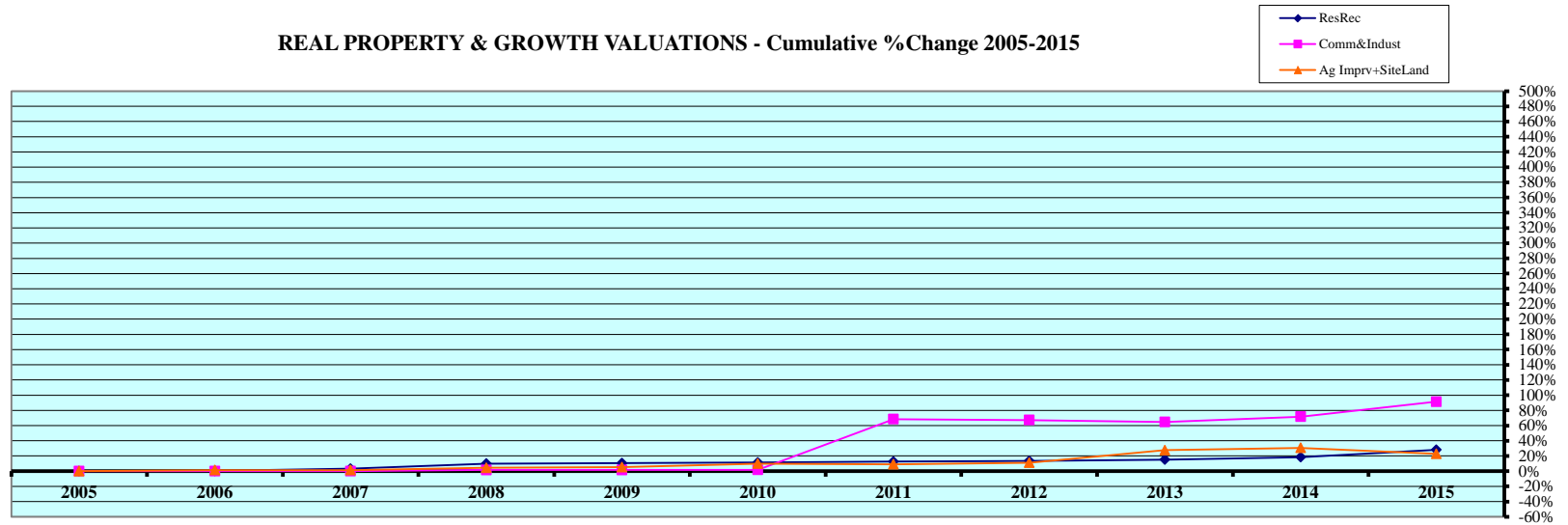
Agricultural Land 11.87%

Cnty# 25  
 County DEUEL

CHART 1      EXHIBIT      25B      Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015**



Tax Year	Residential & Recreational <sup>(1)</sup>							Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	31,088,976	1,068,448	3.44%	30,020,528	--	--	12,006,202	0	0.00%	12,006,202	--	--	
2006	31,323,465	138,042	0.44%	31,185,423	0.31%	0.31%	11,994,908	1,335	0.01%	11,993,573	-0.11%	-0.11%	
2007	32,330,576	236,960	0.73%	32,093,616	2.46%	3.23%	11,992,955	0	0.00%	11,992,955	-0.02%	-0.11%	
2008	34,267,901	97,600	0.28%	34,170,301	5.69%	9.91%	12,190,667	0	0.00%	12,190,667	1.65%	1.54%	
2009	34,730,624	330,225	0.95%	34,400,399	0.39%	10.65%	12,190,667	0	0.00%	12,190,667	0.00%	1.54%	
2010	34,797,727	125,455	0.36%	34,672,272	-0.17%	11.53%	12,207,730	0	0.00%	12,207,730	0.14%	1.68%	
2011	35,251,448	277,655	0.79%	34,973,793	0.51%	12.50%	20,234,005	0	0.00%	20,234,005	65.75%	68.53%	
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	13.45%	20,080,131	0	0.00%	20,080,131	-0.76%	67.25%	
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	15.14%	19,998,352	219,816	1.10%	19,778,536	-1.50%	64.74%	
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	18.48%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	71.59%	
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	27.98%	22,972,950	0	0.00%	22,972,950	1.35%	91.34%	
Rate Ann%chg	<b>2.53%</b>			Resid & Rec. w/o growth			<b>1.96%</b>	<b>6.70%</b>			C & I w/o growth		<b>6.95%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	% growth of value					
2005	11,391,937	4,697,998	16,089,935	202,214	1.26%	15,887,721	--	--	
2006	11,530,671	4,781,070	16,311,741	0	0.00%	16,311,741	1.38%	1.38%	
2007	11,680,393	4,730,451	16,410,844	80,430	0.49%	16,330,414	0.11%	1.49%	
2008	11,675,852	5,116,573	16,792,425	0	0.00%	16,792,425	2.33%	4.37%	
2009	12,038,547	5,343,573	17,382,120	451,328	2.60%	16,930,792	0.82%	5.23%	
2010	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	1.66%	9.83%	
2011	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%	8.92%	
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%	11.02%	
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	27.64%	
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	30.70%	
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	22.82%	
Rate Ann%chg	<b>0.40%</b>	<b>5.68%</b>	<b>2.21%</b>	Ag Imprv+Site w/o growth		<b>0.79%</b>			

(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.

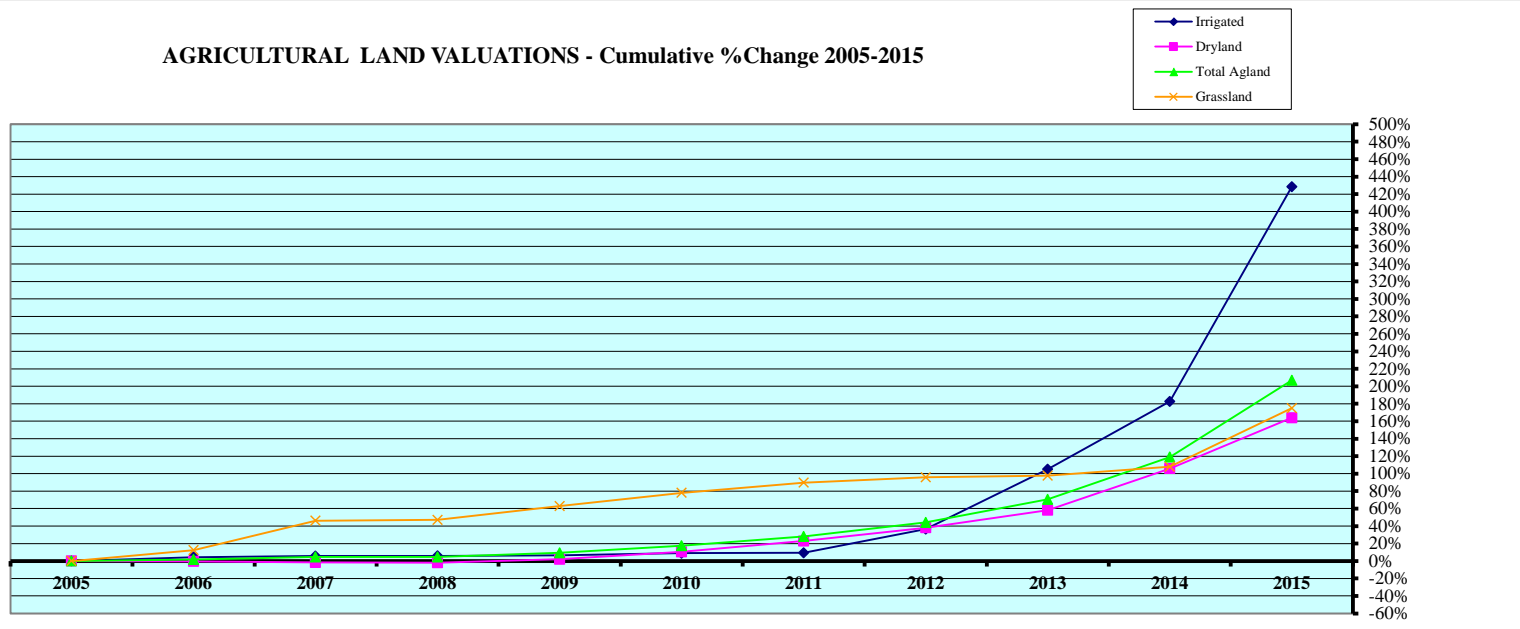
Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2016

Cnty# 25  
County DEUEL

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	12,278,580	--	--	--	56,862,055	--	--	--	8,429,505	--	--	--
2006	12,823,175	544,595	4.44%	4.44%	56,589,085	-272,970	-0.48%	-0.48%	9,474,465	1,044,960	12.40%	12.40%
2007	12,976,640	153,465	1.20%	5.69%	55,869,660	-719,425	-1.27%	-1.75%	12,318,245	2,843,780	30.02%	46.13%
2008	13,006,340	29,700	0.23%	5.93%	55,716,125	-153,535	-0.27%	-2.02%	12,398,505	80,260	0.65%	47.08%
2009	13,077,110	70,770	0.54%	6.50%	58,014,365	2,298,240	4.12%	2.03%	13,720,825	1,322,320	10.67%	62.77%
2010	13,370,650	293,540	2.24%	8.89%	62,762,285	4,747,920	8.18%	10.38%	15,013,365	1,292,540	9.42%	78.10%
2011	13,419,430	48,780	0.36%	9.29%	69,865,300	7,103,015	11.32%	22.87%	15,993,245	979,880	6.53%	89.73%
2012	16,769,550	3,350,120	24.96%	36.58%	78,506,895	8,641,595	12.37%	38.07%	16,497,965	504,720	3.16%	95.72%
2013	25,162,180	8,392,630	50.05%	104.93%	89,835,900	11,329,005	14.43%	57.99%	16,668,230	170,265	1.03%	97.74%
2014	34,701,055	9,538,875	37.91%	182.61%	117,042,940	27,207,040	30.29%	105.84%	17,539,030	870,800	5.22%	108.07%
2015	64,887,050	30,185,995	86.99%	428.46%	150,049,830	33,006,890	28.20%	163.88%	23,184,305	5,645,275	32.19%	175.04%

Rate Ann.%chg: Irrigated **18.11%** Dryland **10.19%** Grassland **10.65%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	2,575	--	--	--	0	--	--	--	77,572,715	--	--	--
2006	2,595	20	0.78%	0.78%	0	0			78,889,320	1,316,605	1.70%	1.70%
2007	2,595	0	0.00%	0.78%	0	0			81,167,140	2,277,820	2.89%	4.63%
2008	2,595	0	0.00%	0.78%	0	0			81,123,565	-43,575	-0.05%	4.58%
2009	2,585	-10	-0.39%	0.39%	0	0			84,814,885	3,691,320	4.55%	9.34%
2010	2,205	-380	-14.70%	-14.37%	23,000	23,000			91,171,505	6,356,620	7.49%	17.53%
2011	2,205	0	0.00%	-14.37%	23,000	0	0.00%		99,303,180	8,131,675	8.92%	28.01%
2012	2,205	0	0.00%	-14.37%	30,485	7,485	32.54%		111,807,100	12,503,920	12.59%	44.13%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%		132,354,295	20,547,195	18.38%	70.62%
2014	0	0			699,745	11,760	1.71%		169,982,770	37,628,475	28.43%	119.13%
2015	0	0			14,865	-684,880	-97.88%		238,136,050	68,153,280	40.09%	206.98%

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

Rate Ann.%chg: Total Agric Land **11.87%**



**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	12,198,400	19,311	632			56,853,475	180,290	315			8,432,740	70,220	120		
2006	12,544,065	19,837	632	0.11%	0.11%	56,687,870	179,776	315	-0.01%	-0.01%	9,499,800	70,337	135	12.47%	12.47%
2007	12,976,640	20,473	634	0.23%	0.34%	55,866,310	179,285	312	-1.18%	-1.19%	12,318,200	70,161	176	29.99%	46.20%
2008	13,006,340	20,517	634	0.01%	0.35%	55,715,875	178,785	312	0.01%	-1.18%	12,398,505	70,570	176	0.07%	46.30%
2009	13,008,935	20,521	634	0.00%	0.36%	58,148,305	178,782	325	4.37%	3.14%	13,658,770	70,570	194	10.16%	61.17%
2010	13,364,025	20,631	648	2.18%	2.54%	62,895,370	178,405	353	8.39%	11.80%	15,029,510	70,832	212	9.63%	76.69%
2011	13,383,825	20,612	649	0.24%	2.79%	69,887,220	177,953	393	11.40%	24.54%	16,022,570	70,992	226	6.37%	87.94%
2012	16,769,550	20,688	811	24.84%	28.32%	78,666,420	178,041	442	12.51%	40.12%	16,401,000	70,837	232	2.59%	92.80%
2013	25,168,525	21,957	1,146	41.41%	81.46%	89,864,790	176,129	510	15.47%	61.80%	16,675,850	72,752	229	-1.00%	90.87%
2014	34,506,340	21,873	1,578	37.63%	149.74%	116,881,190	175,844	665	30.27%	110.78%	17,633,645	72,688	243	5.84%	102.01%
2015	64,966,830	21,965	2,958	87.48%	368.22%	150,116,835	173,076	867	30.49%	175.05%	23,158,680	75,275	308	26.82%	156.19%

Rate Annual %chg Average Value/Acre: 16.69%

10.65%

9.86%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	2,295	230	10			0	0				77,486,910	270,051	287		
2006	2,575	258	10	-0.15%	-0.15%	0	0				78,734,310	270,207	291	1.55%	1.55%
2007	2,595	260	10	0.19%	0.04%	0	0				81,163,745	270,178	300	3.10%	4.70%
2008	2,595	260	10	0.00%	0.04%	0	0				81,123,315	270,132	300	-0.03%	4.66%
2009	2,585	259	10	0.00%	0.04%	0	0				84,818,595	270,132	314	4.56%	9.43%
2010	2,585	259	10	0.00%	0.04%	0	0				91,291,490	270,127	338	7.63%	17.78%
2011	2,205	221	10	0.00%	0.03%	0	0				99,295,820	269,778	368	8.91%	28.28%
2012	2,205	221	10	0.00%	0.03%	0	0				111,839,175	269,787	415	12.63%	44.47%
2013	0	0				0	310	0			131,709,165	271,149	486	17.18%	69.29%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	117.60%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	206.81%

25  
**DEUEL**

Rate Annual %chg Average Value/Acre: 11.86%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,941	DEUEL	16,057,676	18,883,867	51,749,894	39,902,927	22,972,950	0	0	238,136,050	11,853,735	8,165,652	79,000	407,801,751
cnty sectorvalue % of total value:		3.94%	4.63%	12.69%	9.78%	5.63%			58.40%	2.91%	2.00%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
400	BIG SPRINGS	787,347	575,691	2,047,987	9,000,934	10,246,548	0	0	5,970	0	0	0	22,664,477
20.61%	%sector of county sector	4.90%	3.05%	3.96%	22.56%	44.60%			0.00%				5.56%
	%sector of municipality	3.47%	2.54%	9.04%	39.71%	45.21%			0.03%				100.00%
929	CHAPPELL	1,065,582	405,443	643,523	22,982,324	6,249,787	0	0	0	0	0	0	31,346,659
47.86%	%sector of county sector	6.64%	2.15%	1.24%	57.60%	27.20%							7.69%
	%sector of municipality	3.40%	1.29%	2.05%	73.32%	19.94%							100.00%
1,329	Total Municipalities	1,852,929	981,134	2,691,510	31,983,258	16,496,335	0	0	5,970	0	0	0	54,011,136
68.47%	%all municip.sect of cnty	11.54%	5.20%	5.20%	80.15%	71.81%			0.00%				13.24%

Cnty#	County
25	DEUEL

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

CHART 5

EXHIBIT

25B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,332</b>	<b>Value : 344,938,067</b>	<b>Growth 721,704</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	43	138,417	0	0	7	65,510	50	203,927	
<b>02. Res Improve Land</b>	658	2,521,933	0	0	115	1,765,625	773	4,287,558	
<b>03. Res Improvements</b>	666	30,792,339	0	0	123	6,362,554	789	37,154,893	
<b>04. Res Total</b>	709	33,452,689	0	0	130	8,193,689	839	41,646,378	563,908
<b>% of Res Total</b>	84.51	80.33	0.00	0.00	15.49	19.67	35.98	12.07	78.14
<b>05. Com UnImp Land</b>	8	31,785	0	0	6	67,315	14	99,100	
<b>06. Com Improve Land</b>	100	910,882	0	0	25	564,110	125	1,474,992	
<b>07. Com Improvements</b>	108	15,614,940	0	0	30	5,929,435	138	21,544,375	
<b>08. Com Total</b>	116	16,557,607	0	0	36	6,560,860	152	23,118,467	51,570
<b>% of Com Total</b>	76.32	71.62	0.00	0.00	23.68	28.38	6.52	6.70	7.15
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	709	33,452,689	0	0	130	8,193,689	839	41,646,378	563,908
<b>% of Res &amp; Rec Total</b>	84.51	80.33	0.00	0.00	15.49	19.67	35.98	12.07	78.14
<b>Com &amp; Ind Total</b>	116	16,557,607	0	0	36	6,560,860	152	23,118,467	51,570
<b>% of Com &amp; Ind Total</b>	76.32	71.62	0.00	0.00	23.68	28.38	6.52	6.70	7.15
<b>17. Taxable Total</b>	825	50,010,296	0	0	166	14,754,549	991	64,764,845	615,478
<b>% of Taxable Total</b>	83.25	77.22	0.00	0.00	16.75	22.78	42.50	18.78	85.28

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	77	77,000	77	77,000	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	77	77,000	77	77,000	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	67	0	36	103

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	5,970	1	302,050	949	193,077,020	951	193,385,040
28. Ag-Improved Land	0	0	0	0	377	69,806,988	377	69,806,988
29. Ag Improvements	0	0	0	0	313	16,904,194	313	16,904,194
30. Ag Total							1,264	280,096,222

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	1	0.16	0	1	4.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	13.09	65,440	6	13.09	65,440	
32. HomeSite Improv Land	178	191.99	1,633,690	178	191.99	1,633,690	
33. HomeSite Improvements	188	0.00	10,189,050	188	0.00	10,189,050	20,290
34. HomeSite Total				<b>194</b>	<b>205.08</b>	<b>11,888,180</b>	
35. FarmSite UnImp Land	22	44.25	55,445	22	44.25	55,445	
36. FarmSite Improv Land	256	985.18	1,483,073	256	985.18	1,483,073	
37. FarmSite Improvements	302	0.00	6,715,144	302	0.00	6,715,144	85,936
38. FarmSite Total				<b>324</b>	<b>1,029.43</b>	<b>8,253,662</b>	
39. Road & Ditches	1,130	3,799.81	0	1,132	3,804.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>518</b>	<b>5,039.45</b>	<b>20,141,842</b>	<b>106,226</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	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

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,722.12	21.21%	14,289,225	21.86%	3,026.02
47. 2A1	5,773.63	25.94%	17,045,360	26.08%	2,952.28
48. 2A	5,704.58	25.63%	16,836,295	25.76%	2,951.36
49. 3A1	3,201.39	14.38%	9,517,280	14.56%	2,972.86
50. 3A	833.00	3.74%	2,246,500	3.44%	2,696.88
51. 4A1	1,851.32	8.32%	4,988,980	7.63%	2,694.82
52. 4A	174.44	0.78%	430,175	0.66%	2,466.03
53. Total	22,260.48	100.00%	65,353,815	100.00%	2,935.87
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45,769.27	26.37%	50,117,325	29.58%	1,095.00
56. 2D1	53,433.03	30.79%	58,242,050	34.38%	1,090.00
57. 2D	13,793.04	7.95%	12,896,520	7.61%	935.00
58. 3D1	35,711.00	20.58%	33,389,835	19.71%	935.00
59. 3D	9,032.31	5.20%	5,374,210	3.17%	595.00
60. 4D1	13,677.92	7.88%	8,138,355	4.80%	595.00
61. 4D	2,139.83	1.23%	1,251,835	0.74%	585.02
62. Total	173,556.40	100.00%	169,410,130	100.00%	976.11
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,607.11	3.50%	1,251,415	4.97%	480.00
65. 2G1	5,016.88	6.73%	1,852,070	7.35%	369.17
66. 2G	8,495.03	11.40%	3,044,830	12.09%	358.42
67. 3G1	3,882.55	5.21%	1,549,565	6.15%	399.11
68. 3G	2,500.49	3.36%	777,740	3.09%	311.04
69. 4G1	16,215.06	21.76%	5,803,420	23.04%	357.90
70. 4G	35,807.35	48.05%	10,911,395	43.32%	304.73
71. Total	74,524.47	100.00%	25,190,435	100.00%	338.02
<b>Irrigated Total</b>					
	22,260.48	8.23%	65,353,815	25.14%	2,935.87
<b>Dry Total</b>					
	173,556.40	64.13%	169,410,130	65.17%	976.11
<b>Grass Total</b>					
	74,524.47	27.54%	25,190,435	9.69%	338.02
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	297.80	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	270,639.15	100.00%	259,954,380	100.00%	960.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.99	5,970	0.00	0	22,258.49	65,347,845	22,260.48	65,353,815
<b>77. Dry Land</b>	0.00	0	297.85	302,050	173,258.55	169,108,080	173,556.40	169,410,130
<b>78. Grass</b>	0.00	0	0.00	0	74,524.47	25,190,435	74,524.47	25,190,435
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	297.80	0	297.80	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>1.99</b>	<b>5,970</b>	<b>297.85</b>	<b>302,050</b>	<b>270,339.31</b>	<b>259,646,360</b>	<b>270,639.15</b>	<b>259,954,380</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	22,260.48	8.23%	65,353,815	25.14%	2,935.87
<b>Dry Land</b>	173,556.40	64.13%	169,410,130	65.17%	976.11
<b>Grass</b>	74,524.47	27.54%	25,190,435	9.69%	338.02
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	297.80	0.11%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>270,639.15</b>	<b>100.00%</b>	<b>259,954,380</b>	<b>100.00%</b>	<b>960.52</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Big Springs	17	29,327	215	797,198	215	8,247,074	232	9,073,599	52,335
83.2 Chappell	26	109,090	444	1,728,935	453	22,552,615	479	24,390,640	262,426
83.3 Rural	7	65,510	114	1,761,425	121	6,355,204	128	8,182,139	249,147
84 Residential Total	50	203,927	773	4,287,558	789	37,154,893	839	41,646,378	563,908

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Big Springs	2	5,740	30	189,683	36	4,625,650	38	4,821,073	0
85.2 Chappell	5	19,545	65	317,049	66	5,948,690	71	6,285,284	0
85.3 Rural	7	73,815	30	968,260	36	10,970,035	43	12,012,110	51,570
86 Commercial Total	14	99,100	125	1,474,992	138	21,544,375	152	23,118,467	51,570

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	0.00	0.00%	0	0.00%	0.00
88. 1G	1,582.94	2.31%	498,655	2.40%	315.02
89. 2G1	4,369.80	6.37%	1,376,480	6.63%	315.00
90. 2G	7,527.03	10.96%	2,333,340	11.24%	309.99
91. 3G1	2,997.98	4.37%	899,400	4.33%	300.00
92. 3G	2,437.06	3.55%	731,120	3.52%	300.00
93. 4G1	14,318.34	20.86%	4,295,520	20.69%	300.00
94. 4G	35,418.44	51.59%	10,625,545	51.18%	300.00
95. Total	68,651.59	100.00%	20,760,060	100.00%	302.40
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1,024.17	17.44%	752,760	16.99%	735.00
98. 2C1	647.08	11.02%	475,590	10.73%	734.98
99. 2C	968.00	16.48%	711,490	16.06%	735.01
100. 3C1	884.57	15.06%	650,165	14.68%	735.01
101. 3C	63.43	1.08%	46,620	1.05%	734.98
102. 4C1	1,896.72	32.30%	1,507,900	34.04%	795.00
103. 4C	388.91	6.62%	285,850	6.45%	735.00
104. Total	5,872.88	100.00%	4,430,375	100.00%	754.38
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	68,651.59	92.12%	20,760,060	82.41%	302.40
CRP Total	5,872.88	7.88%	4,430,375	17.59%	754.38
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	74,524.47	100.00%	25,190,435	100.00%	338.02

## 2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

25 Deuel

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	39,902,927	41,646,378	1,743,451	4.37%	563,908	2.96%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,853,735	11,888,180	34,445	0.29%	20,290	0.12%
<b>04. Total Residential (sum lines 1-3)</b>	<b>51,756,662</b>	<b>53,534,558</b>	<b>1,777,896</b>	<b>3.44%</b>	<b>584,198</b>	<b>2.31%</b>
05. Commercial	22,972,950	23,118,467	145,517	0.63%	51,570	0.41%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,165,652	8,253,662	88,010	1.08%	85,936	0.03%
08. Minerals	79,000	77,000	-2,000	-2.53	0	-2.53
<b>09. Total Commercial (sum lines 5-8)</b>	<b>31,217,602</b>	<b>31,449,129</b>	<b>231,527</b>	<b>0.74%</b>	<b>137,506</b>	<b>0.30%</b>
<b>10. Total Non-Agland Real Property</b>	<b>82,974,264</b>	<b>84,983,687</b>	<b>2,009,423</b>	<b>2.42%</b>	<b>721,704</b>	<b>1.55%</b>
11. Irrigated	64,887,050	65,353,815	466,765	0.72%		
12. Dryland	150,049,830	169,410,130	19,360,300	12.90%		
13. Grassland	23,184,305	25,190,435	2,006,130	8.65%		
14. Wasteland	0	0	0			
15. Other Agland	14,865	0	-14,865	-100.00%		
<b>16. Total Agricultural Land</b>	<b>238,136,050</b>	<b>259,954,380</b>	<b>21,818,330</b>	<b>9.16%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>321,110,314</b>	<b>344,938,067</b>	<b>23,827,753</b>	<b>7.42%</b>	<b>721,704</b>	<b>7.20%</b>

## 2016 Assessment Survey for Deuel County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$124,900
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$14,050
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,750
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,075
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$4,775
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,633.95

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The Assessor and her staff.
5.	<b>Does the county have GIS software?</b>
	Yes.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="http://deuel.gisworkshop.com">http://deuel.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Big Springs and Chappell
4.	<b>When was zoning implemented?</b>
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

## D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott are contracted for mineral appraisals; Stanard Appraisal for commercial property.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	No other appraisal services.

## E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Pritchard & Abbott are contracted for mineral interests; Stanard Appraisal (limited to commercial).
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	We require that the appraisal firms be certified.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the areas of their appraisal contracts.

## 2016 Residential Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The Assessor's staff.										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chappell—located on the I-80 corridor is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (paved streets and businesses). There are no operating businesses on the I-80 exchange.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Big Springs—also located along Interstate 80 near the junction of I-80 and I-76. There are operating businesses located on the exchange. The Flying J Truck Stop is the primary local employer for the community.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—includes all properties not located within the boundaries of the Village of Big Springs or the City of Chappell. These properties are located on acreages with the characteristics of “country living.”</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Chappell—located on the I-80 corridor is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (paved streets and businesses). There are no operating businesses on the I-80 exchange.	20	Big Springs—also located along Interstate 80 near the junction of I-80 and I-76. There are operating businesses located on the exchange. The Flying J Truck Stop is the primary local employer for the community.	80	Rural—includes all properties not located within the boundaries of the Village of Big Springs or the City of Chappell. These properties are located on acreages with the characteristics of “country living.”	AG	Agricultural homes and outbuildings.
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AG	Agricultural homes and outbuildings.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Replacement cost new, minus depreciation. We also use a residential worksheet created by the Deputy Assessor, showing all sold and unsold properties.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Market depreciation has been developed and implemented for use with the residential property class.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No, the market depreciation tables are for all residential properties within the County.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	The Assessor begins with price per square foot and then makes adjustments for location, etc.										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	Currently there are no vacant lots being held for sale or resale.										



8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2013	2012	2013	2015
20	2013	2012	2013	2013
80	2013	2012	2013	2012
AG	2013	2012	2013	2012

## 2016 Commercial Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Data collection is done by the Assessor and her staff.																							
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach, minus depreciation.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The county uses the market depreciation study that was developed by Stanard Appraisal in 2010.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	No, due to the limited commercial market in Deuel County.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	The Assessor uses a square foot value (or an acre value for rural), then makes adjustments for location, etc. Lot and site values are based on sales of like properties.																							
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2010	2007	2010	2010	20	2010	2007	2010	2010	80	2010	2007	2010	2010
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10	2010	2007	2010	2010																				
20	2010	2007	2010	2010																				
80	2010	2007	2010	2010																				

## 2016 Agricultural Assessment Survey for Deuel County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The Assessor and her staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	There is only one county-wide market area for agricultural land in Deuel County.	2012						
	For 2016 the Assessor identified irrigated grass parcels and is reviewing each ag parcel in the county via the WebSoilSurvey and Google map.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The sales in Deuel County are relatively consistent. The Assessor doesn't see any indication at this time that there is a need for any additional market areas.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The County classifies property as rural residential based on use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							
	N/A							
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>							

	N/A
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**2016 Plan of Assessment for Deuel County Assessor's Office**  
**Assessment Years 2016, 2017 and 2018**  
**Dated: June 15, 2015**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary after the budget is approved by the County Board. A copy of the plan and any amendments shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by the Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

- 1) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69-75% of actual value for agricultural and horticultural land; and
- 3) 69-75% of actual value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R. S. Supp. 2004)

General Description of Real Property in Deuel County:

Per the 2015 County Abstract, Deuel County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	837	35.98%	12.41%
Commercial	153	6.58%	7.16%
Mineral	79	3.04%	.03%
Agricultural	1257	54.04%	80.40%
Total	2326	100.00%	100.00%

Agricultural land taxable acres – 270,686.89

New property: For assessment year 2015, 17 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$372,609.

Current Resources:

- A) The Deuel County Assessor’s office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and Clerk Marica Schievelbein. This office has an adopted budget for 2015-2016 of \$124,900. The cost for required training for the assessor and deputy has been incorporated into the budget. To date, the assessor and the deputy have sufficient hours to meet the 60-hour requirement. I’ve budgeted for Marica to take the Assessor’s exam.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.
- C) We now have two websites available to the public. [www.deuel.gisworkshop.com](http://www.deuel.gisworkshop.com) and [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us)
- D) We converted to the new MIPS PC-ADMIN program in September 2010.
- E) The property record cards are current and exceed the standards set by the department. Each record contains all required information including: an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers, updates the property records and maintains the Sales Reference Book and the Land Sales Map. The assessor and clerk maintain the Cadastral Books.
- B) These steps are followed:
  - 1) Fill out Sales Worksheets, using the “Real Estate – Form 521 Electronic tab on PC-Admin.
  - 2) Save updates to Sales file and Property Record.
  - 3) Scan & save all deeds, attachments, surveys, 521’s along with any other pertinent documents. (521 folder on the assessor’s desktop. When the MIPS

program is updated we'll save these documents to each property record. These documents are available upon request only.)

- 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
  - 5) Send out questionnaire, add returned questionnaires to Sales File
  - 6) File update property breakdown sheet in record card.
  - 7) Update address book
  - 8) Update record label
  - 9) Update the Ag Sales Map
  - 10) Update the Cadastral Map
  - 11) Update GIS, if necessary
  - 12) Scan and email original copies of the 521's to PAD by the 15<sup>th</sup> of the following month
- C) Data collection is completed by the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach). We are currently using the 2012 costing table.
- D) The Assessor reviews the sales ratios to determine if any assessment action is needed.
- E) The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
- F) The Assessor is responsible for Public Notices and maintains a file of all publications.

Other functions performed by the Assessor's office, but not limited to:

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

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

**Level of Value, Quality and Uniformity for assessment year 2015:**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94%	10.19	105.92
Commercial	99%	7.47	102.18
Agricultural	71%	25.00	108.09

**Action Planned for Assessment Year 2016:**

Residential:

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

We will update the remaining Chappell residential records by March 19, 2016, using the depreciation spreadsheet to assure uniformity in the assessment of all improvements. This will complete the mandatory 6 year cycle for Chappell.



Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales and will begin the review of Commercial properties.

**Action Planned for Assessment Year 2017:**

Residential:

We will continue to monitor all Residential properties for changes and sales and will begin the review of Big Springs Residential properties.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will complete the review of Commercial properties and will update all records according to the data collected during the 2016 review and implement any change in values prior to March 19, 2017.

**Action Planned for Assessment Year 2018:**

Residential:

We will continue to monitor Residential properties for changes and sales. We will complete the review of Big Springs Residential properties and will update all records according to the data collected during the 2017 review and implement any change in values prior to March 19, 2018.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will begin the review of all rural improvements.

Respectfully submitted,  
Jean M. Timm,  
Deuel County Assessor  
Dated: 06-15-2015

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Signed and submitted to:  
Deuel County Board of Equalization