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## 2015 Commission Summary for Wheeler County

### Residential Real Property - Current

Number of Sales	27	Median	87.89
Total Sales Price	\$1,042,102	Mean	93.01
Total Adj. Sales Price	\$1,113,102	Wgt. Mean	85.25
Total Assessed Value	\$948,975	Average Assessed Value of the Base	\$25,965
Avg. Adj. Sales Price	\$41,226	Avg. Assessed Value	\$35,147

### Confidence Interval - Current

95% Median C.I	77.55 to 104.37
95% Wgt. Mean C.I	
95% Mean C.I	80.66 to 105.36
% of Value of the Class of all Real Property Value in the	2.14
% of Records Sold in the Study Period	6.49
% of Value Sold in the Study Period	8.79

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	19		87.93
2013	17		79.18
2012	10		68.10
2011	26	92	92

## 2015 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	5	Median	101.61
Total Sales Price	\$130,001	Mean	141.79
Total Adj. Sales Price	\$131,001	Wgt. Mean	85.30
Total Assessed Value	\$111,740	Average Assessed Value of the Base	\$69,374
Avg. Adj. Sales Price	\$26,200	Avg. Assessed Value	\$22,348

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	2.35 to 281.23
% of Value of the Class of all Real Property Value in the County	0.60
% of Records Sold in the Study Period	11.36
% of Value Sold in the Study Period	3.66

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	4	0	107.78
2013	3		117.27
2012	3		46.11
2011	6		44



## 2015 Opinions of the Property Tax Administrator for Wheeler County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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>88</b>	Does not meet generally accepted mass appraisal practices.	Valuation Grouping # 04, an adjustment of 13%
<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 7th day of April, 2015.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Wheeler County**

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2012 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property.

The Assessor maintained a list throughout the year of pickup work to be completed. The county contracted with a certified appraiser to complete the County's identified pickup work. The pickup work involved onsite inspection, measurements, interior inspection whenever possible, and interviewing the owner. The pickup work was completed in a timely manner. The assessor sent out verification questionnaires to either the buyer/seller or someone familiar with the sale. Assessor completed a drive-by inspection of sales.

Typically, the county plans to accomplish a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has completed a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in Bartlett and Ericson. This work was began in 2012 and finished in 2013 for 2014. We plan to review Lake Ericson during 2015 to stay on schedule with the 6 year review.

Wheeler County did a complete review of all residential assessor locations for 2010. These were converted into Valuation Groupings and have remained unchanged for 2014 and 2015 as follows:

### **VALUATION GROUP ASSESSOR LOCATION**

- 1 Bartlett
- 2 Ericson
- 3 Rural
- 4 Lake Ericson

For 2015 there was no residential action taken in the county other than the rural review completed and implemented for 2015 abstract. Bartlett village, Ericson, Rural and Lake Ericson had a total of 25 properties sell during the two year study period. The sales were so varied in type and quality that a clear trend could not be determined. Lake Ericson will have a complete review in the fall of 2015.

## 2015 Residential Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and 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="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Ericson - only other village within the county besides Bartlett; population of about 90; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.	02	Ericson - only other village within the county besides Bartlett; population of about 90; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson	03	Rural - all residential parcels not within the villages	04	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost approach for improvements; sales approach for vacant lots										
<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>										
	Depreciation tables are developed based on local market information										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	Sales study										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are treated the same; no applications to combine lots have been received										

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>
01	2012	2012	2012	2012-2013
02	2012	2012	2012	2012-2013
03	2012	2012	2012	2012-2014
04	2012	2008	2008	2008

# **2015 Residential Correlation Section for Wheeler County**

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## **County Overview**

Wheeler County is located in north central Nebraska near the southeastern edge of the Sandhills. The county is very rural with an agricultural-based economy. The population has seen a steady decline, with a 2013 U.S. Census Bureau estimate of 758. There are two villages in the county, Bartlett, the county seat, and Ericson. Within two miles of Ericson is Lake Ericson, an area of recreationally influenced properties.

## **Description of Analysis**

Wheeler County has identified four different valuation groups intended to reflect unique market influences comprised of the villages, Lake Ericson, and rural properties. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor, the completion of a reappraisal of rural residential properties and adjustment of rural site values.

Valuation Group 04 (Lake Ericson) was last physically inspected in 2008; valuations were adjusted for the 2010 assessment year based on market analysis. In June 2010, the dam and spillway at Lake Ericson were washed away due to flooding; a complete renovation of Lake Ericson was completed in 2013. The assessor plans to review and inspect the area in 2015; however statistical analysis suggests that the residential properties in Lake Ericson are under assessed.

## **Sales Qualification**

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length sales were made available for the measurement of real property in the county. Approximately seventy-three percent of the residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of trimming in the file.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Wheeler County in 2014. The review indicated that the county was not in compliance with the statutory six year inspection requirement.

## **2015 Residential Correlation Section for Wheeler County**

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Since residential parcels in Lake Ericson are not valued at the same relative portion of market value as parcels in the remainder of the county, the quality of assessment of residential property does not meet generally accepted mass appraisal standards.

### **Level of Value**

Based on all available information, the level of value of residential property in Wheeler County is 88%.

### **Non-Binding Recommendation**

The recommendation of the Property Tax Administrator is to increase Valuation Group 04 (Lake Ericson) +13% to bring the level of value to the midpoint of the acceptable range.



## **2015 Commercial Assessment Actions for Wheeler County**

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (October 1, 2011 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property.

Annually the county conducts the pickup of new construction as well as remodeling, additions and rehab of existing structures. The Assessor maintains a list throughout the year of pickup work to be completed. The county contracted with a certified appraiser to complete the County's identified pickup work. The pickup work involved onsite inspection, measurements, interior inspection whenever possible, and interviewing the owner. The pickup work was completed in a timely manner. The assessor sent out verification questionnaires to either the buyer/seller or someone familiar with the sale. Assessor completed a drive-by inspection of sales.

The county accomplished a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has been hired to complete a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in the villages Bartlett and Ericson. This work was began in 2012 and finished in 2013. The Rural commercial properties were inspected the past summer by John Fritz and the new information has been implemented for the 2015 abstract

Wheeler County did a complete review of all commercial assessor locations which were converted into Valuation Groupings for 2010. These Valuation Groupings have remained unchanged for 2014 and 2015 as follows:

### **VALUATION GROUP ASSESSOR LOCATION**

- 1 Bartlett
- 2 Ericson
- 3 Rural

Wheeler County did not adjust commercial property values for 2015 other than the reappraisal. The three valuation groupings had a total of 5 sales for the three year study period. All sales were different occupancy codes and varied so widely in type, price and location that a trend could not be determined. Therefore based on the limited number of sales, no adjustment was made to any of the valuation groupings, as any adjustment would not have improved the equity within the commercial class of property.

## 2015 Commercial Assessment Survey for Wheeler County

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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.																							
<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>																							
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01	2012	2012	2012	2012-2103																				
02	2012	2012	2012	2012-2013																				
03	2012	2012	2012	2014																				

# **2015 Commercial Correlation Section for Wheeler County**

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## **County Overview**

Wheeler County is located in north central Nebraska near the southeastern edge of the Sandhills. The county is very rural with an agricultural-based economy. There is not an organized and viable commercial market within the county.

## **Description of Analysis**

A complete reappraisal of all commercial parcels was completed for 2015. There are only 38 improved commercial properties in Wheeler County. Review of changes to the abstract of assessment is reflective of assessment actions reported by the assessor. There is not an organized commercial market, and differing market influences have not been identified. Only five qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

## **Sales Qualification**

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Wheeler County in 2014. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

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



## **2015 Agricultural Assessment Actions for Wheeler County**

Annually the county conducts a market analysis that includes the qualified agricultural sales that occurred during the current study period (October 1, 2011 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural class of real property. This analysis included a joint review with the field liaison of the sales file to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure and the county prepared a new schedule of LCG values for the County. Wheeler County raised their LCG class irrigated land as follows: 1A1 3%, 1A 1%, 2A1 5%, 2A 8%, 3A1 9%, 3A & 4A1 7%, 4A 11%. Dry land was increased by 10-15%. Grass LCG are increased as follows 1G1 30%, 1G 25%, 2G1 35%, 2G 40%, 3G1 & 3G 32%, 4G1 45%, 4G 50%. Our CRP subclasses were raised 25-40%. The WRP subclass was also raised 35-45%. Home Sites were raised to \$5000 and farm site acres were raised to 1000.

All agricultural sales are plotted on a county map in the office for the public to view.

Annually the county conducts the pickup of new construction of agricultural improvements and updates any known land use changes in a timely manner. Pickup work was completed and placed on the 2015 assessment roll. The assessor and staff continued working with the local Farm Service Agency and Natural Resource Districts for information regarding land use and acres.

In 2011 the county upgraded their administrative software system to the new MIPS version.

The Wheeler County Assessor and staff confirm all agricultural sales by sending questionnaires to the seller and/or buyer to gather as much information about the sales as possible. This process is supplemented at the time of recordation of the deeds as the Assessor is also the county clerk. When deeds are recorded, the Assessor obtains information from the party (buyer/seller/agent) having the document recorded. If sufficient information is not obtained through the questionnaire or the interview at the time of recording, the Assessor will telephone the buyer or seller or other parties knowledgeable about the sale to obtain the desired information concerning the terms and conditions of the sale.

The rural properties have been completed reviewed and new information has been implemented for the 2015 abstract as well as the yearly pickup work of new construction.

## 2015 Agricultural Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2014					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on Directive 08-04 for agricultural land, and Department of Revenue, Chapter 10 Real Property Regulations 10.001 Definitions for residential and recreational.						
<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						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Questionnaires, interviews with buyers and sellers						
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>						
	No						

## Wheeler County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	<b>3,260</b>
Antelope	2	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	<b>4,894</b>
Boone	2	2,443	4,500	4,463	4,592	4,453	4,043	4,012	3,717	<b>4,128</b>
Garfield	1	n/a	4,100	4,100	3,500	3,500	3,100	3,100	2,400	<b>3,329</b>
Greeley	1	n/a	3,875	3,865	3,845	3,825	3,800	3,775	3,750	<b>3,792</b>
Greeley	2	n/a	5,050	4,870	4,400	4,300	4,160	4,120	3,790	<b>4,428</b>
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	<b>4,328</b>
Holt	3	n/a	2,400	2,200	2,200	2,100	2,100	1,970	1,970	<b>2,037</b>
Valley	1	n/a	5,060	5,060	4,350	4,110	4,110	3,360	3,360	<b>4,412</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	<b>1,354</b>
Antelope	2	2,325	2,285	2,100	2,100	2,025	1,985	1,650	1,530	<b>2,008</b>
Boone	2	2,105	2,101	1,445	1,618	1,360	1,386	1,168	1,126	<b>1,401</b>
Garfield	1	n/a	1,700	1,700	1,490	1,490	1,240	1,240	1,065	<b>1,379</b>
Greeley	1	n/a	2,020	2,010	2,000	1,850	1,830	1,575	1,260	<b>1,694</b>
Greeley	2	n/a	2,600	2,500	2,500	2,400	2,300	2,150	2,000	<b>2,284</b>
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	<b>1,660</b>
Holt	3	n/a	1,788	1,700	1,697	1,599	1,600	1,500	1,500	<b>1,583</b>
Valley	1	n/a	2,150	2,150	2,150	2,115	2,115	2,115	1,980	<b>2,096</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1,250	1,180	1,110	1,045	1,005	930	878	780	<b>839</b>
Antelope	2	976	1,052	1,046	1,098	1,039	1,055	1,032	1,019	<b>1,033</b>
Boone	2	845	911	847	754	771	753	740	753	<b>753</b>
Garfield	1	n/a	965	965	965	895	850	748	617	<b>665</b>
Greeley	1	n/a	1,000	900	849	850	796	763	757	<b>768</b>
Greeley	2	n/a	1,055	1,003	1,018	990	1,000	968	948	<b>959</b>
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	<b>1,106</b>
Holt	3	1,400	1,400	1,303	1,274	1,138	1,174	1,093	975	<b>1,084</b>
Valley	1	n/a	1,151	1,151	1,130	1,150	1,105	918	899	<b>931</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Wheeler County

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## County Overview

Wheeler County is located in the north central portion in the Sandhills region. It is a rural agricultural area comprised of 80% grassland, 18% irrigated land, and 2% dry land. The Cedar River flows across the southwest portion of the county. The majority of Wheeler County is within the Lower Loup Natural Resource District (LLNRD). The northern edge of the county is within the Upper Elkhorn Natural Resource District (UENRD). Both NRD's require certification of irrigated acres.

## Description of Analysis

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Wheeler County to be compared to a different time standard than others as the middle year of the study period is overrepresented compared to the first and third years. Sales were sought from comparable areas surrounding Wheeler County with similar soils and physical characteristics. A total of 46 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

The assessment actions taken by the assessor reflect adjustments typical for the region; values were increased in all land capability groupings for all three classes of agricultural land and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been obtained.

## Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates no apparent bias exists in the determination of qualified sales and that all arm's length transactions were made available for the measurement of real property in the county. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## Level of Value

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



**92 Wheeler**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 27  
Total Sales Price : 1,042,102  
Total Adj. Sales Price : 1,113,102  
Total Assessed Value : 948,975  
Avg. Adj. Sales Price : 41,226  
Avg. Assessed Value : 35,147

MEDIAN : 88  
WGT. MEAN : 85  
MEAN : 93  
COD : 25.36  
PRD : 109.10

COV : 33.56  
STD : 31.21  
Avg. Abs. Dev : 22.29  
MAX Sales Ratio : 174.88  
MIN Sales Ratio : 40.91

95% Median C.I. : 77.55 to 104.37  
95% Wgt. Mean C.I. :  
95% Mean C.I. : 80.66 to 105.36

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	2	118.98	118.98	114.08	17.00	104.30	98.75	139.21	N/A	66,000	75,290
01-JAN-13 To 31-MAR-13	1	162.10	162.10	162.10	00.00	100.00	162.10	162.10	N/A	5,000	8,105
01-APR-13 To 30-JUN-13	2	93.05	93.05	86.98	08.88	106.98	84.79	101.31	N/A	49,000	42,623
01-JUL-13 To 30-SEP-13	3	87.93	91.64	95.98	08.25	95.48	82.63	104.37	N/A	29,667	28,475
01-OCT-13 To 31-DEC-13	1	86.55	86.55	86.55	00.00	100.00	86.55	86.55	N/A	39,900	34,535
01-JAN-14 To 31-MAR-14	4	77.61	99.30	81.00	39.54	122.59	67.09	174.88	N/A	58,875	47,689
01-APR-14 To 30-JUN-14	5	83.85	81.22	70.48	21.82	115.24	40.91	107.60	N/A	32,300	22,766
01-JUL-14 To 30-SEP-14	9	87.89	84.49	79.64	25.54	106.09	46.34	115.95	53.83 to 114.85	39,133	31,167
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	8	100.03	107.64	101.65	19.10	105.89	82.63	162.10	82.63 to 162.10	40,500	41,169
01-OCT-13 To 30-SEP-14	19	85.09	86.86	78.52	26.09	110.62	40.91	174.88	67.09 to 107.60	41,532	32,612
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	7	87.93	101.38	91.98	18.49	110.22	82.63	162.10	82.63 to 162.10	33,129	30,473
<u>ALL</u>	27	87.89	93.01	85.25	25.36	109.10	40.91	174.88	77.55 to 104.37	41,226	35,147

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	103.43	113.31	100.35	20.23	112.91	82.63	174.88	86.55 to 162.10	31,110	31,218
02	3	83.85	75.20	63.71	13.56	118.03	53.83	87.93	N/A	23,834	15,185
03	1	40.91	40.91	40.91	00.00	100.00	40.91	40.91	N/A	75,000	30,685
04	13	84.79	85.52	85.52	21.84	100.00	46.34	139.21	67.09 to 104.37	50,423	43,120
<u>ALL</u>	27	87.89	93.01	85.25	25.36	109.10	40.91	174.88	77.55 to 104.37	41,226	35,147

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	26	87.22	92.29	85.18	25.50	108.35	40.91	174.88	77.55 to 101.31	42,689	36,362
06											
07	1	111.72	111.72	111.72	00.00	100.00	111.72	111.72	N/A	3,200	3,575
<u>ALL</u>	27	87.89	93.01	85.25	25.36	109.10	40.91	174.88	77.55 to 104.37	41,226	35,147

**92 Wheeler  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

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 Total Sales Price : 1,042,102  
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 Avg. Assessed Value : 35,147

MEDIAN : 88  
 WGT. MEAN : 85  
 MEAN : 93  
 COD : 25.36  
 PRD : 109.10

COV : 33.56  
 STD : 31.21  
 Avg. Abs. Dev : 22.29  
 MAX Sales Ratio : 174.88  
 MIN Sales Ratio : 40.91

95% Median C.I. : 77.55 to 104.37  
 95% Wgt. Mean C.I. :  
 95% Mean C.I. : 80.66 to 105.36

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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	3	87.93	94.09	86.82	11.03	108.37	82.63	111.72	N/A	13,734	11,923	
Less Than 15,000	8	106.52	114.91	108.01	24.39	106.39	82.63	174.88	82.63 to 174.88	10,525	11,368	
Less Than 30,000	9	101.31	110.42	102.37	25.73	107.86	74.47	174.88	82.63 to 162.10	11,245	11,512	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	23	86.55	92.60	84.75	28.13	109.26	40.91	174.88	74.47 to 104.37	45,170	38,280	
Greater Than 14,999	18	84.94	82.93	82.87	22.73	100.07	40.91	139.21	67.09 to 98.75	55,328	45,849	
Greater Than 29,999	17	85.09	83.43	83.01	23.29	100.51	40.91	139.21	57.52 to 104.37	57,582	47,801	
<u>Incremental Ranges</u>												
0 TO 4,999	3	87.93	94.09	86.82	11.03	108.37	82.63	111.72	N/A	13,734	11,923	
5,000 TO 14,999	5	114.85	127.40	128.31	26.43	99.29	83.85	174.88	N/A	8,600	11,035	
15,000 TO 29,999	1	74.47	74.47	74.47	00.00	100.00	74.47	74.47	N/A	17,000	12,660	
30,000 TO 59,999	9	86.55	87.66	88.58	29.77	98.96	46.34	139.21	53.83 to 115.95	41,878	37,097	
60,000 TO 99,999	7	84.79	77.76	78.42	17.40	99.16	40.91	98.75	40.91 to 98.75	71,714	56,236	
100,000 TO 149,999	1	85.09	85.09	85.09	00.00	100.00	85.09	85.09	N/A	100,000	85,090	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	27	87.89	93.01	85.25	25.36	109.10	40.91	174.88	77.55 to 104.37	41,226	35,147	

**92 Wheeler**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 5  
Total Sales Price : 130,001  
Total Adj. Sales Price : 131,001  
Total Assessed Value : 111,740  
Avg. Adj. Sales Price : 26,200  
Avg. Assessed Value : 22,348

MEDIAN : 102  
WGT. MEAN : 85  
MEAN : 142  
COD : 57.66  
PRD : 166.23

COV : 79.22  
STD : 112.32  
Avg. Abs. Dev : 58.59  
MAX Sales Ratio : 340.16  
MIN Sales Ratio : 62.79

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 2.35 to 281.23

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	110.00	110.00	110.00	00.00	100.00	110.00	110.00	N/A	1,500	1,650
01-APR-12 To 30-JUN-12	1	101.61	101.61	101.61	00.00	100.00	101.61	101.61	N/A	16,500	16,765
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
01-APR-13 To 30-JUN-13	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	2	105.81	105.81	102.31	03.97	103.42	101.61	110.00	N/A	9,000	9,208
01-OCT-12 To 30-SEP-13	2	217.28	217.28	98.30	56.55	221.04	94.40	340.16	N/A	31,501	30,965
01-OCT-13 To 30-SEP-14	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	2	105.81	105.81	102.31	03.97	103.42	101.61	110.00	N/A	9,000	9,208
01-JAN-13 To 31-DEC-13	2	217.28	217.28	98.30	56.55	221.04	94.40	340.16	N/A	31,501	30,965
<u>ALL</u>	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	110.00	170.98	69.43	84.05	246.26	62.79	340.16	N/A	17,500	12,150
02	2	98.01	98.01	95.91	03.68	102.19	94.40	101.61	N/A	39,250	37,645
<u>ALL</u>	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348
04											
<u>ALL</u>	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348

**92 Wheeler  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 5  
 Total Sales Price : 130,001  
 Total Adj. Sales Price : 131,001  
 Total Assessed Value : 111,740  
 Avg. Adj. Sales Price : 26,200  
 Avg. Assessed Value : 22,348

MEDIAN : 102  
 WGT. MEAN : 85  
 MEAN : 142  
 COD : 57.66  
 PRD : 166.23

COV : 79.22  
 STD : 112.32  
 Avg. Abs. Dev : 58.59  
 MAX Sales Ratio : 340.16  
 MIN Sales Ratio : 62.79

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 2.35 to 281.23

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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	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528	
Less Than 15,000	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528	
Less Than 30,000	3	110.00	183.92	114.84	72.29	160.15	101.61	340.16	N/A	6,334	7,273	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	94.40	86.27	83.02	13.71	103.91	62.79	101.61	N/A	42,833	35,562	
Greater Than 14,999	3	94.40	86.27	83.02	13.71	103.91	62.79	101.61	N/A	42,833	35,562	
Greater Than 29,999	2	78.60	78.60	80.29	20.11	97.90	62.79	94.40	N/A	56,000	44,960	
<u>Incremental Ranges</u>												
0 TO 4,999	2	225.08	225.08	202.12	51.13	111.36	110.00	340.16	N/A	1,251	2,528	
5,000 TO 14,999												
15,000 TO 29,999	1	101.61	101.61	101.61	00.00	100.00	101.61	101.61	N/A	16,500	16,765	
30,000 TO 59,999	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395	
60,000 TO 99,999	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	2	102.20	102.20	94.76	07.63	107.85	94.40	110.00	N/A	31,750	30,088	
343	1	101.61	101.61	101.61	00.00	100.00	101.61	101.61	N/A	16,500	16,765	
384	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405	
470	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395	
<u>ALL</u>	5	101.61	141.79	85.30	57.66	166.23	62.79	340.16	N/A	26,200	22,348	

**92 Wheeler**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 46  
Total Sales Price : 35,393,128  
Total Adj. Sales Price : 42,792,910  
Total Assessed Value : 33,606,394  
Avg. Adj. Sales Price : 930,281  
Avg. Assessed Value : 730,574

MEDIAN : 71  
WGT. MEAN : 79  
MEAN : 81  
COD : 32.93  
PRD : 102.88

COV : 38.25  
STD : 30.90  
Avg. Abs. Dev : 23.52  
MAX Sales Ratio : 180.48  
MIN Sales Ratio : 41.66

95% Median C.I. : 63.85 to 87.85  
95% Wgt. Mean C.I. : 70.32 to 86.75  
95% Mean C.I. : 71.86 to 89.72

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	97.33	97.33	97.47	00.40	99.86	96.94	97.72	N/A	187,000	182,267
01-JAN-12 To 31-MAR-12	7	105.09	114.42	107.33	27.41	106.61	68.81	180.48	68.81 to 180.48	732,952	786,653
01-APR-12 To 30-JUN-12	5	54.98	64.19	48.26	34.39	133.01	41.66	122.55	N/A	768,625	370,960
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	8	68.93	78.72	64.01	26.58	122.98	56.57	138.67	56.57 to 138.67	482,172	308,629
01-JAN-13 To 31-MAR-13	2	88.46	88.46	101.09	38.44	87.51	54.46	122.45	N/A	557,000	563,075
01-APR-13 To 30-JUN-13	5	71.66	71.37	67.59	15.21	105.59	50.89	91.43	N/A	1,119,546	756,662
01-JUL-13 To 30-SEP-13	1	45.39	45.39	45.39	00.00	100.00	45.39	45.39	N/A	282,920	128,425
01-OCT-13 To 31-DEC-13	5	87.85	87.70	91.77	15.95	95.56	70.04	114.69	N/A	1,175,242	1,078,529
01-JAN-14 To 31-MAR-14	3	70.67	71.28	72.39	11.79	98.47	59.08	84.08	N/A	422,000	305,482
01-APR-14 To 30-JUN-14	4	55.89	68.97	61.54	39.42	112.07	45.95	118.15	N/A	579,273	356,467
01-JUL-14 To 30-SEP-14	4	66.08	65.63	81.00	28.10	81.02	46.07	84.29	N/A	3,283,450	2,659,653
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	14	97.33	94.04	82.65	32.20	113.78	41.66	180.48	54.98 to 122.55	667,699	551,851
01-OCT-12 To 30-SEP-13	16	68.93	75.56	69.18	26.78	109.22	45.39	138.67	56.57 to 91.43	678,251	469,182
01-OCT-13 To 30-SEP-14	16	70.48	74.42	81.32	25.57	91.52	45.95	118.15	48.04 to 87.85	1,412,069	1,148,348
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	20	72.97	87.58	76.61	40.54	114.32	41.66	180.48	57.69 to 105.09	641,558	491,520
01-JAN-13 To 31-DEC-13	13	71.66	78.28	81.04	25.22	96.59	45.39	122.45	54.46 to 95.66	990,066	802,348
<u>ALL</u>	46	71.42	80.79	78.53	32.93	102.88	41.66	180.48	63.85 to 87.85	930,281	730,574

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	46	71.42	80.79	78.53	32.93	102.88	41.66	180.48	63.85 to 87.85	930,281	730,574
<u>ALL</u>	46	71.42	80.79	78.53	32.93	102.88	41.66	180.48	63.85 to 87.85	930,281	730,574

**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
<u>Grass</u>											
County	20	70.93	85.93	76.56	39.19	112.24	45.39	180.48	59.08 to 103.51	364,017	278,707
1	20	70.93	85.93	76.56	39.19	112.24	45.39	180.48	59.08 to 103.51	364,017	278,707
<u>ALL</u>	46	71.42	80.79	78.53	32.93	102.88	41.66	180.48	63.85 to 87.85	930,281	730,574

**92 Wheeler**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 46  
 Total Sales Price : 35,393,128  
 Total Adj. Sales Price : 42,792,910  
 Total Assessed Value : 33,606,394  
 Avg. Adj. Sales Price : 930,281  
 Avg. Assessed Value : 730,574

MEDIAN : 71  
 WGT. MEAN : 79  
 MEAN : 81  
 COD : 32.93  
 PRD : 102.88

COV : 38.25  
 STD : 30.90  
 Avg. Abs. Dev : 23.52  
 MAX Sales Ratio : 180.48  
 MIN Sales Ratio : 41.66

95% Median C.I. : 63.85 to 87.85  
 95% Wgt. Mean C.I. : 70.32 to 86.75  
 95% Mean C.I. : 71.86 to 89.72

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	15	71.66	77.52	77.14	27.66	100.49	41.66	118.15	56.81 to 95.66	1,306,865	1,008,086
1	15	71.66	77.52	77.14	27.66	100.49	41.66	118.15	56.81 to 95.66	1,306,865	1,008,086
<b>_____Grass_____</b>											
County	27	71.18	83.12	80.27	35.39	103.55	45.39	180.48	59.08 to 96.94	758,294	608,708
1	27	71.18	83.12	80.27	35.39	103.55	45.39	180.48	59.08 to 96.94	758,294	608,708
<b>_____ALL_____</b>											
	46	71.42	80.79	78.53	32.93	102.88	41.66	180.48	63.85 to 87.85	930,281	730,574

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	27	Median :	96	COV :	32.19	95% Median C.I. :	83.85 to 111.72
Total Sales Price :	1,042,102	Wgt. Mean :	92	STD :	31.67	95% Wgt. Mean C.I. :	to
Total Adj. Sales Price :	1,113,102	Mean :	98	Avg. Abs. Dev :	22.62	95% Mean C.I. :	85.84 to 110.90
Total Assessed Value :	1,021,848						
Avg. Adj. Sales Price :	41,226	COD :	23.61	MAX Sales Ratio :	174.88		
Avg. Assessed Value :	37,846	PRD :	107.16	MIN Sales Ratio :	40.91		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2012 To 12/31/2012	2	128.03	128.03	120.93	22.87	105.87	98.75	157.31	N/A	66,000	79,815
01/01/2013 To 03/31/2013	1	162.10	162.10	162.10		100.00	162.10	162.10	N/A	5,000	8,105
04/01/2013 To 06/30/2013	2	105.15	105.15	98.29	08.87	106.98	95.82	114.48	N/A	49,000	48,164
07/01/2013 To 09/30/2013	3	87.93	96.17	103.76	13.39	92.69	82.63	117.94	N/A	29,667	30,782
10/01/2013 To 12/31/2013	1	86.55	86.55	86.55		100.00	86.55	86.55	N/A	39,900	34,535
01/01/2014 To 03/31/2014	4	87.70	106.52	90.37	33.06	117.87	75.81	174.88	N/A	58,875	53,206
04/01/2014 To 06/30/2014	5	84.15	83.15	71.50	19.51	116.29	40.91	107.60	N/A	32,300	23,095
07/01/2014 To 09/30/2014	9	94.77	90.06	85.92	23.22	104.82	52.37	131.03	53.83 to 114.85	39,133	33,623
<u>Study Yrs</u>											
10/01/2012 To 09/30/2013	8	106.62	114.62	110.00	21.89	104.20	82.63	162.10	82.63 to 162.10	40,500	44,551
10/01/2013 To 09/30/2014	19	87.63	91.52	84.33	24.50	108.53	40.91	174.88	75.81 to 107.60	41,532	35,023
<u>Calendar Yrs</u>											
01/01/2013 To 12/31/2013	7	95.82	106.78	99.75	20.49	107.05	82.63	162.10	82.63 to 162.10	33,129	33,045

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	103.43	113.31	100.35	20.23	112.91	82.63	174.88	86.55 to 162.10	31,110	31,218
02	3	83.85	75.20	63.71	13.56	118.03	53.83	87.93	N/A	23,834	15,185
03	1	40.91	40.91	40.91		100.00	40.91	40.91	N/A	75,000	30,685
04	13	95.82	96.63	96.63	21.84	100.00	52.37	157.31	75.81 to 117.94	50,423	48,725

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	27	Median :	96	COV :	32.19	95% Median C.I. :	83.85 to 111.72
Total Sales Price :	1,042,102	Wgt. Mean :	92	STD :	31.67	95% Wgt. Mean C.I. :	to
Total Adj. Sales Price :	1,113,102	Mean :	98	Avg. Abs. Dev :	22.62	95% Mean C.I. :	85.84 to 110.90
Total Assessed Value :	1,021,848						
Avg. Adj. Sales Price :	41,226	COD :	23.61	MAX Sales Ratio :	174.88		
Avg. Assessed Value :	37,846	PRD :	107.16	MIN Sales Ratio :	40.91		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	26	95.30	97.85	91.74	24.01	106.66	40.91	174.88	83.85 to 107.60	42,689	39,164
06											
07	1	111.72	111.72	111.72		100.00	111.72	111.72	N/A	3,200	3,575

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	3	87.93	94.09	86.82	11.03	108.37	82.63	111.72	N/A	13,734	11,923
Less Than 15,000	8	113.10	116.56	110.04	22.12	105.93	82.63	174.88	82.63 to 174.88	10,525	11,582
Less Than 30,000	9	111.72	112.95	105.69	22.65	106.87	82.63	174.88	83.85 to 162.10	11,245	11,885
__Ranges Excl. Low \$__											
Greater Than 4,999	23	95.82	98.88	91.76	25.88	107.76	40.91	174.88	83.85 to 114.48	45,170	41,449
Greater Than 15,000	18	91.20	90.23	90.01	22.73	100.24	40.91	157.31	75.81 to 99.32	55,328	49,802
Greater Than 30,000	17	94.77	90.59	90.11	22.51	100.53	40.91	157.31	64.99 to 107.60	57,582	51,890
__Incremental Ranges__											
0 TO 4,999	3	87.93	94.09	86.82	11.03	108.37	82.63	111.72	N/A	13,734	11,923
5,000 TO 14,999	5	114.85	130.03	132.30	24.14	98.28	83.85	174.88	N/A	8,600	11,377
15,000 TO 29,999	1	84.15	84.15	84.15		100.00	84.15	84.15	N/A	17,000	14,306
30,000 TO 59,999	9	87.63	95.47	96.87	32.48	98.55	52.37	157.31	53.83 to 131.03	41,878	40,566
60,000 TO 99,999	7	94.77	83.52	83.84	14.76	99.62	40.91	99.32	40.91 to 99.32	71,714	60,126
100,000 TO 149,999	1	96.15	96.15	96.15		100.00	96.15	96.15	N/A	100,000	96,152
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	04	Total	Increase	13%

What IF

PAD 2015 R&O Statistics 2015 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	96	COV :	29.24	95% Median C.I. :	75.81 to 117.94
Total Sales Price :	655,500	Wgt. Mean :	97	STD :	28.25	95% Wgt. Mean C.I. :	81.04 to 112.23
Total Adj. Sales Price :	655,500	Mean :	97	Avg. Abs. Dev :	20.93	95% Mean C.I. :	79.56 to 113.70
Total Assessed Value :	633,428						
Avg. Adj. Sales Price :	50,423	COD :	21.84	MAX Sales Ratio :	157.31		
Avg. Assessed Value :	48,725	PRD :	100.00	MIN Sales Ratio :	52.37		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2012 To 12/31/2012	1	157.31	157.31	157.31		100.00	157.31	157.31	N/A	50,000	78,654
01/01/2013 To 03/31/2013											
04/01/2013 To 06/30/2013	2	105.15	105.15	98.29	08.87	106.98	95.82	114.48	N/A	49,000	48,164
07/01/2013 To 09/30/2013	1	117.94	117.94	117.94		100.00	117.94	117.94	N/A	51,000	60,150
10/01/2013 To 12/31/2013											
01/01/2014 To 03/31/2014	3	79.25	83.74	85.83	08.56	97.56	75.81	96.15	N/A	74,500	63,947
04/01/2014 To 06/30/2014	1	84.15	84.15	84.15		100.00	84.15	84.15	N/A	17,000	14,306
07/01/2014 To 09/30/2014	5	87.63	87.07	88.96	25.79	97.88	52.37	131.03	N/A	43,200	38,430
<u>Study Yrs</u>											
10/01/2012 To 09/30/2013	4	116.21	121.39	118.16	13.97	102.73	95.82	157.31	N/A	49,750	58,783
10/01/2013 To 09/30/2014	9	84.15	85.63	87.25	18.72	98.14	52.37	131.03	64.99 to 99.32	50,722	44,255
<u>Calendar Yrs</u>											
01/01/2013 To 12/31/2013	3	114.48	109.41	105.02	06.44	104.18	95.82	117.94	N/A	49,667	52,159

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
04	13	95.82	96.63	96.63	21.84	100.00	52.37	157.31	75.81 to 117.94	50,423	48,725

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	96	COV :	29.24	95% Median C.I. :	75.81 to 117.94
Total Sales Price :	655,500	Wgt. Mean :	97	STD :	28.25	95% Wgt. Mean C.I. :	81.04 to 112.23
Total Adj. Sales Price :	655,500	Mean :	97	Avg. Abs. Dev :	20.93	95% Mean C.I. :	79.56 to 113.70
Total Assessed Value :	633,428						
Avg. Adj. Sales Price :	50,423	COD :	21.84	MAX Sales Ratio :	157.31		
Avg. Assessed Value :	48,725	PRD :	100.00	MIN Sales Ratio :	52.37		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	95.82	96.63	96.63	21.84	100.00	52.37	157.31	75.81 to 117.94	50,423	48,725
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	114.48	114.48	114.48		100.00	114.48	114.48	N/A	13,000	14,882
Less Than 30,000	2	99.32	99.32	97.29	15.27	102.09	84.15	114.48	N/A	15,000	14,594
__Ranges Excl. Low \$__											
Greater Than 4,999	13	95.82	96.63	96.63	21.84	100.00	52.37	157.31	75.81 to 117.94	50,423	48,725
Greater Than 15,000	12	91.73	95.15	96.27	23.01	98.84	52.37	157.31	75.81 to 117.94	53,542	51,546
Greater Than 30,000	11	95.82	96.15	96.60	22.93	99.53	52.37	157.31	64.99 to 131.03	56,864	54,931
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	114.48	114.48	114.48		100.00	114.48	114.48	N/A	13,000	14,882
15,000 TO 29,999	1	84.15	84.15	84.15		100.00	84.15	84.15	N/A	17,000	14,306
30,000 TO 59,999	6	102.79	101.88	105.59	32.64	96.49	52.37	157.31	52.37 to 157.31	42,833	45,227
60,000 TO 99,999	4	87.54	87.55	88.17	11.45	99.30	75.81	99.32	N/A	67,125	59,181
100,000 TO 149,999	1	96.15	96.15	96.15		100.00	96.15	96.15	N/A	100,000	96,152
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	04	Total	Increase	13%

What IF



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,891</b>	<b>Value : 504,754,013</b>	<b>Growth 1,800,405</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>	42	143,895	0	0	66	589,804	108	733,699	
<b>02. Res Improve Land</b>	143	611,575	0	0	147	2,111,000	290	2,722,575	
<b>03. Res Improvements</b>	145	3,526,844	0	0	153	3,069,160	298	6,596,004	
<b>04. Res Total</b>	187	4,282,314	0	0	219	5,769,964	406	10,052,278	56,630
<b>% of Res Total</b>	46.06	42.60	0.00	0.00	53.94	57.40	21.47	1.99	3.15
<b>05. Com UnImp Land</b>	6	4,130	0	0	0	0	6	4,130	
<b>06. Com Improve Land</b>	32	82,245	0	0	6	353,890	38	436,135	
<b>07. Com Improvements</b>	32	1,116,155	0	0	6	1,496,020	38	2,612,175	
<b>08. Com Total</b>	38	1,202,530	0	0	6	1,849,910	44	3,052,440	0
<b>% of Com Total</b>	86.36	39.40	0.00	0.00	13.64	60.60	2.33	0.60	0.00
<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	10	749,165	10	749,165	
<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	10	749,165	10	749,165	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.53	0.15	0.00
<b>Res &amp; Rec Total</b>	187	4,282,314	0	0	229	6,519,129	416	10,801,443	56,630
<b>% of Res &amp; Rec Total</b>	44.95	39.65	0.00	0.00	55.05	60.35	22.00	2.14	3.15
<b>Com &amp; Ind Total</b>	38	1,202,530	0	0	6	1,849,910	44	3,052,440	0
<b>% of Com &amp; Ind Total</b>	86.36	39.40	0.00	0.00	13.64	60.60	2.33	0.60	0.00
<b>17. Taxable Total</b>	225	5,484,844	0	0	235	8,369,039	460	13,853,883	56,630
<b>% of Taxable Total</b>	48.91	39.59	0.00	0.00	51.09	60.41	24.33	2.74	3.15

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	30	0	52	82

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,043	340,911,280	1,043	340,911,280
28. Ag-Improved Land	0	0	0	0	372	119,628,810	372	119,628,810
29. Ag Improvements	0	0	0	0	388	30,360,040	388	30,360,040
30. Ag Total							1,431	490,900,130

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	38	37.52	187,600	38	37.52	187,600	
32. HomeSite Improv Land	224	241.70	1,208,515	224	241.70	1,208,515	
33. HomeSite Improvements	237	0.00	11,042,380	237	0.00	11,042,380	69,150
34. HomeSite Total				<b>275</b>	<b>279.22</b>	<b>12,438,495</b>	
35. FarmSite UnImp Land	61	444.78	444,775	61	444.78	444,775	
36. FarmSite Improv Land	298	2,254.96	2,254,960	298	2,254.96	2,254,960	
37. FarmSite Improvements	346	0.00	19,317,660	346	0.00	19,317,660	1,674,625
38. FarmSite Total				<b>407</b>	<b>2,699.74</b>	<b>22,017,395</b>	
39. Road & Ditches	635	1,914.94	0	635	1,914.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>682</b>	<b>4,893.90</b>	<b>34,455,890</b>	<b>1,743,775</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	1,239.00	1.95%	4,658,650	2.25%	3,760.01
46. 1A	250.95	0.39%	923,495	0.45%	3,680.00
47. 2A1	555.77	0.87%	1,984,100	0.96%	3,570.00
48. 2A	1,157.41	1.82%	4,027,795	1.94%	3,480.01
49. 3A1	3,970.85	6.24%	13,461,205	6.49%	3,390.01
50. 3A	14,713.91	23.13%	48,703,025	23.49%	3,310.00
51. 4A1	27,344.37	42.99%	88,459,260	42.66%	3,235.01
52. 4A	14,381.27	22.61%	45,157,165	21.78%	3,140.00
53. Total	63,613.53	100.00%	207,374,695	100.00%	3,259.91
<b>Dry</b>					
54. 1D1	124.30	2.19%	221,875	2.88%	1,785.00
55. 1D	176.80	3.11%	299,675	3.90%	1,694.99
56. 2D1	268.20	4.72%	413,035	5.37%	1,540.03
57. 2D	421.37	7.41%	619,410	8.05%	1,469.99
58. 3D1	789.97	13.90%	1,113,870	14.48%	1,410.02
59. 3D	1,416.82	24.93%	1,912,710	24.86%	1,350.00
60. 4D1	1,800.51	31.68%	2,286,650	29.72%	1,270.00
61. 4D	685.15	12.06%	825,605	10.73%	1,205.00
62. Total	5,683.12	100.00%	7,692,830	100.00%	1,353.63
<b>Grass</b>					
63. 1G1	275.70	0.10%	344,630	0.14%	1,250.02
64. 1G	99.45	0.04%	117,345	0.05%	1,179.94
65. 2G1	303.60	0.11%	336,980	0.14%	1,109.95
66. 2G	1,864.71	0.66%	1,948,680	0.82%	1,045.03
67. 3G1	4,112.32	1.45%	4,131,635	1.74%	1,004.70
68. 3G	40,396.51	14.25%	37,588,115	15.81%	930.48
69. 4G1	91,387.45	32.24%	80,228,255	33.74%	877.89
70. 4G	145,008.80	51.16%	113,083,335	47.56%	779.84
71. Total	283,448.54	100.00%	237,778,975	100.00%	838.88
<b>Irrigated Total</b>					
	63,613.53	17.65%	207,374,695	45.43%	3,259.91
<b>Dry Total</b>					
	5,683.12	1.58%	7,692,830	1.69%	1,353.63
<b>Grass Total</b>					
	283,448.54	78.67%	237,778,975	52.09%	838.88
72. Waste	7,571.41	2.10%	3,597,740	0.79%	475.17
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	360,316.60	100.00%	456,444,240	100.00%	1,266.79

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	63,613.53	207,374,695	63,613.53	207,374,695
<b>77. Dry Land</b>	0.00	0	0.00	0	5,683.12	7,692,830	5,683.12	7,692,830
<b>78. Grass</b>	0.00	0	0.00	0	283,448.54	237,778,975	283,448.54	237,778,975
<b>79. Waste</b>	0.00	0	0.00	0	7,571.41	3,597,740	7,571.41	3,597,740
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>360,316.60</b>	<b>456,444,240</b>	<b>360,316.60</b>	<b>456,444,240</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,613.53	17.65%	207,374,695	45.43%	3,259.91
<b>Dry Land</b>	5,683.12	1.58%	7,692,830	1.69%	1,353.63
<b>Grass</b>	283,448.54	78.67%	237,778,975	52.09%	838.88
<b>Waste</b>	7,571.41	2.10%	3,597,740	0.79%	475.17
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>360,316.60</b>	<b>100.00%</b>	<b>456,444,240</b>	<b>100.00%</b>	<b>1,266.79</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	9,928,128	10,052,278	124,150	1.25%	56,630	0.68%
02. Recreational	534,640	749,165	214,525	40.13%	0	40.13%
03. Ag-Homesite Land, Ag-Res Dwelling	8,909,565	12,438,495	3,528,930	39.61%	69,150	38.83%
<b>04. Total Residential (sum lines 1-3)</b>	<b>19,372,333</b>	<b>23,239,938</b>	<b>3,867,605</b>	<b>19.96%</b>	<b>125,780</b>	<b>19.32%</b>
05. Commercial	1,422,410	3,052,440	1,630,030	114.60%	0	114.60%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	26,965,448	22,017,395	-4,948,053	-18.35%	1,674,625	-24.56%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>28,387,858</b>	<b>25,069,835</b>	<b>-3,318,023</b>	<b>-11.69%</b>	<b>1,674,625</b>	<b>-17.59%</b>
<b>10. Total Non-Agland Real Property</b>	<b>47,760,191</b>	<b>48,309,773</b>	<b>549,582</b>	<b>1.15%</b>	<b>1,800,405</b>	<b>-2.62%</b>
11. Irrigated	192,756,425	207,374,695	14,618,270	7.58%		
12. Dryland	6,728,875	7,692,830	963,955	14.33%		
13. Grassland	165,067,100	237,778,975	72,711,875	44.05%		
14. Wasteland	1,672,915	3,597,740	1,924,825	115.06%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>366,225,315</b>	<b>456,444,240</b>	<b>90,218,925</b>	<b>24.63%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>413,985,506</b>	<b>504,754,013</b>	<b>90,768,507</b>	<b>21.93%</b>	<b>1,800,405</b>	<b>21.49%</b>

# 2014 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

## Assessment Years 2015, 2016 and 2017

### GENERAL DESCRIPTION OF COUNTY

Wheeler County is located in the Sandhills of Nebraska, and has a population of 818. There are two villages in the county, the county seat, Bartlett, population 113, and Ericson, population 104. The county economic base consists of mainly of Agricultural activities. The largest use of the land is raising cattle on grassland, row crops under center pivot irrigation and some dry land farming. Two major cattle feedlot operation and several major swine facilities are located in the county. Countywide zoning was implemented in 1998. The County seat is located in Bartlett.

#### Real Property Assessment Requirements:

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

#### Assessment levels required for real property are as follows:

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

#### General Description of Real Property in Wheeler County:

Per the 2014 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	%of Taxable Value Base
Residential	684	36.13%	4.56%
Commercial	41	2.17%	.343%
Recreational	8	.422%	less than .01%
Agricultural	1160	61.28 %	95.09%

Agricultural land – 360,426.86. Total Taxable Acres

97.99% of County is agricultural and of that 78.76% consists primarily of grassland.

New Property: For assessment year 2014, an estimated 12 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2014 Reports & Opinions, Abstract and Assessor Survey.

**CURRENT RESOURCES:**

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 2013-2014 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is in the process of adding data to the program as the 6 year review is completed..
- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** -, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

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

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

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

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

- D. Software – MIPS County Solution, Data entry and reports. Just got CAMA and is in process of learning the new system and adding sketches and information as 6 year review is being done.
- E. Web based –None

**PROCEDURE MANUAL**

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

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

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

There are no Industrial or Special Value classes in Wheeler County, yr 2014.

**Level of Value, Quality, and Uniformity for assessment year 2014:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	Not enough Sales to Determine		
Commercial	Not enough Sales to Determine		
Recreational	Not enough Sales to Determine		
Agricultural	71.00%	30.95%	103.57%

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2014 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2015.**

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The Assessor has completed the 6 year review in 2014 for both villages.

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The appraiser has completed the 6 year review for 2014.

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

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. The county has completed the re-listing of Township 24 & 23 rural improvements for the 6 year review process spring of 2014. Township 22 & 21 will be re-listed during the fall of 2014 and winter of 2014/15 for the 6 year review process. Our plan is to have the information inputted into the system by the 2015 assessment date.

**Assessment Actions Planned for Assessment Year 2016.**

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

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

**Recreational:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies

of sales statistics for needed valuation changes, update property cards, place values on tax roll. We are planning on reviewing the Lake properties fall of 2015 and winter 2016 for 2016 assessment.

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics.

**Assessment Actions Planned for Assessment Year 2017.**

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

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

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

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics.

**Functions preformed by the assessor's office:**

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

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

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

### **PERSONAL PROPERTY:**

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

**Schedules 310 Values \$ 21,007,142 .**

### **Permissive Exemptions:**

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

### **HOMESTEAD EXEMPTION:**

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

**Filings 28 Value Exempted \$ 639,555.00.**

## **OTHER ASSESSOR FUNCTIONS, BUT NOT LIMITED TO:**

- a. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax.
- b. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
- c. No Tax Increment Financing in Wheeler County in 2014.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

## **CONCLUSION**

The Assessor is a Clerk-Ex officio who has numerous duties in addition to the Assessor's function. She has one employee to assist her in all her various duties. The county board, in the past, has authorized general appraisals by outside appraisers when the need arises.

The Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a

general professional revaluation study for that classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.  
Cara Snider  
Wheeler County Assessor

Date June 13th, 2014

## 2015 Assessment Survey for Wheeler County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$10,000
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$35,000
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,700
12.	<b>Other miscellaneous funds:</b>
	\$4,200
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$5,431

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS - data is being added as re-appraisals are completed
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not applicable
7.	<b>Who maintains the GIS software and maps?</b>
	Not applicable
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, except the villages; they have their own regulations
3.	<b>What municipalities in the county are zoned?</b>
	None. The two villages fall under the village zoning ordinance and don't have to go through the county zoning administrator
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	John Fritz
2.	<b>GIS Services:</b>
	Not applicable
3.	<b>Other services:</b>
	Not applicable

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be a certified appraiser and be able to obtain a bond
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Cost tables/depreciation tables are provided; CAMA will derive the value for improvements



# 2015 Certification for Wheeler County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Wheeler County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



