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2011 Commission Summary for Wheeler County

Residential Real Property - Current

Number of Sales	26	Median	92.29
Total Sales Price	\$623,303	Mean	102.61
Total Adj. Sales Price	\$730,303	Wgt. Mean	82.08
Total Assessed Value	\$599,460	Average Assessed Value of the Base	\$20,848
Avg. Adj. Sales Price	\$28,089	Avg. Assessed Value	\$23,056

Confidence Interval - Current

95% Median C.I	71.36 to 104.39
95% Mean C.I	69.57 to 94.60
95% Wgt. Mean C.I	83.18 to 122.04
% of Value of the Class of all Real Property Value in the County	3.35
% of Records Sold in the Study Period	6.31
% of Value Sold in the Study Period	6.98

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	29	94	94
2009	24	96	96
2008	21	98	98
2007	27	92	92

2011 Commission Summary for Wheeler County

Commercial Real Property - Current

Number of Sales	6	Median	44.08
Total Sales Price	\$156,501	Mean	67.60
Total Adj. Sales Price	\$165,501	Wgt. Mean	36.88
Total Assessed Value	\$61,040	Average Assessed Value of the Base	\$19,793
Avg. Adj. Sales Price	\$27,584	Avg. Assessed Value	\$10,173

Confidence Interval - Current

95% Median C.I	28.13 to 168.60
95% Mean C.I	9.37 to 125.83
95% Wgt. Mean C.I	20.94 to 52.82
% of Value of the Class of all Real Property Value in the County	0.35
% of Records Sold in the Study Period	13.04
% of Value Sold in the Study Period	6.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	5	100	169
2009	8	100	51
2008	7	100	43
2007	6	100	47

2011 Opinions of the Property Tax Administrator for Wheeler County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). 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 this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment 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 11th day of April, 2011.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

**Wheeler County 2011 Assessment Actions taken to address the
following property classes/subclasses:**

Residential:

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (July 1, 2008 through June 30, 2010). 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 on site inspection, measurements, interior inspection whenever possible and interviewing the owner. The pickup work was completed in a timely manner.

Wheeler County did a complete review of all residential assessor locations for 2010. These were converted into Valuation Groupings and remain unchanged for 2011, as follows:

<u>VALUATION GROUP</u>	<u>ASSESSOR LOCATION</u>
1	BARTLETT
2	ERICSON
3	RURAL
4	LAKE ERICSON

For 2011, there was no residential action taken in the county. Bartlett village, Ericson and the rural area had a total of 15 sales between the three. The sales were so varied in type that a clear trend could not be determined. Ericson Lake had 12 sales in the study period and had a ratio of 98%. Wheeler County residential class of property has an overall median of 92%.

2011 Residential Assessment Survey for Wheeler County

1.	Valuation data collection done by:	
	Assessor and part-time appraiser	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	(Bartlett): Bartlett is the largest village/town in Wheeler County, population 131, is located on US Highway 281. It is the county seat of Wheeler County and has the only K-12 th grade school system in the county. Business trade includes convenience store/gas station, 2 cafes, bank, car repair, and post office. Housing market is influenced by school system, business trade, and location.
	2	(Ericson): Ericson is the only other village/town in Wheeler County, population 104. It is located less than 2 miles north of Lake Ericson, which is an active recreation area with about 100 improved parcels/cabins. Business trade includes a large sandhills livestock sale barn, post office, bank and 2 bars. Housing market is influenced by business trade and location, particularly Lake Ericson.
	3	(Rural): The Rural valuation grouping contains all residential sales that occur outside the villages/towns within Wheeler County. Most of the residential sales in the rural area consist of scattered, small tracts of less than 20 acres.
	4	(Lake Ericson): Lake Ericson is a man-made lake on the Cedar River just south of the village of Ericson. This recreation area was recently renovated. It consists of a lake with about 130 surface acres, associated wetlands, and about 100 improved lots/cabins. This is an active recreation area with increasing demand for lots and purchase of existing cabins.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach for improvements, sales approach for vacant lots.	
4	When was the last lot value study completed?	
	Done every year at value setting time	
5.	Describe the methodology used to determine the residential lot values.	
	Sales study	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	Lake Ericson – 2008; Ericson, Bartlett and Rural – 1998.	
7.	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?	

	Based on local market information
8.	Are individual depreciation tables developed for each valuation grouping?
	Yes
9.	How often does the County update the depreciation tables?
	Tables are updated when a complete re-appraisal is done.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes, cost date and depreciation
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Visual, zoning permits
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	Documents used include statutes, regulations and policy directives. There are no county documents relating to procedures or policies.

**92 Wheeler
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 26
 Total Sales Price : 623,303
 Total Adj. Sales Price : 730,303
 Total Assessed Value : 599,460
 Avg. Adj. Sales Price : 28,089
 Avg. Assessed Value : 23,056

MEDIAN : 92
 WGT. MEAN : 82
 MEAN : 103
 COD : 35.52
 PRD : 125.01

COV : 46.87
 STD : 48.09
 Avg. Abs. Dev : 32.78
 MAX Sales Ratio : 252.70
 MIN Sales Ratio : 31.59

95% Median C.I. : 71.36 to 104.39
 95% Wgt. Mean C.I. : 69.57 to 94.60
 95% Mean C.I. : 83.18 to 122.04

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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-JUL-08 To 30-SEP-08	6	92.29	101.16	86.09	25.65	117.50	69.87	181.67	69.87 to 181.67	24,584	21,164
01-OCT-08 To 31-DEC-08	2	136.90	136.90	119.53	23.75	114.53	104.39	169.41	N/A	9,125	10,908
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	7	100.75	118.22	100.03	34.60	118.18	68.09	252.70	68.09 to 252.70	34,593	34,603
01-JUL-09 To 30-SEP-09	3	77.32	94.92	77.05	34.73	123.19	63.44	144.00	N/A	16,667	12,842
01-OCT-09 To 31-DEC-09	1	31.59	31.59	31.59	00.00	100.00	31.59	31.59	N/A	60,000	18,955
01-JAN-10 To 31-MAR-10	2	142.89	142.89	114.49	22.48	124.81	110.77	175.00	N/A	3,450	3,950
01-APR-10 To 30-JUN-10	5	71.36	71.51	69.62	11.72	102.71	57.37	88.67	N/A	41,100	28,612
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	15	99.94	113.89	95.86	31.68	118.81	68.09	252.70	77.32 to 130.17	27,193	26,068
01-JUL-09 To 30-JUN-10	11	75.32	87.24	64.65	37.07	134.94	31.59	175.00	57.37 to 144.00	29,309	18,949
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	11	95.95	103.99	85.11	39.07	122.18	31.59	252.70	63.44 to 144.00	32,014	27,245
<u>ALL</u>	26	92.29	102.61	82.08	35.52	125.01	31.59	252.70	71.36 to 104.39	28,089	23,056

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	76.32	100.23	73.40	41.26	136.55	63.44	181.67	63.44 to 181.67	29,925	21,965
02	3	88.67	81.99	69.45	16.00	118.06	57.37	99.94	N/A	14,334	9,955
03	3	91.69	125.33	70.94	80.38	176.67	31.59	252.70	N/A	45,000	31,923
04	12	101.65	103.68	95.27	22.82	108.83	68.09	169.41	70.91 to 130.17	26,075	24,842
<u>ALL</u>	26	92.29	102.61	82.08	35.52	125.01	31.59	252.70	71.36 to 104.39	28,089	23,056

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	92.29	102.61	82.08	35.52	125.01	31.59	252.70	71.36 to 104.39	28,089	23,056
06											
07											
<u>ALL</u>	26	92.29	102.61	82.08	35.52	125.01	31.59	252.70	71.36 to 104.39	28,089	23,056

92 Wheeler
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 26
Total Sales Price : 623,303
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95% Mean C.I. : 83.18 to 122.04

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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	Asstd. Val	
Low \$												
1 TO 4999	6	135.98	132.44	100.94	31.57	131.21	77.32	181.67	77.32 to 181.67	19,209	19,388	
5000 TO 9999	3	144.00	169.16	163.85	32.85	103.24	110.77	252.70	N/A	5,500	9,012	
Total \$												
1 TO 9999	9	144.00	144.68	108.81	30.83	132.97	77.32	252.70	88.67 to 181.67	14,639	15,929	
10000 TO 29999	7	92.89	87.09	85.27	14.36	102.13	63.44	104.39	63.44 to 104.39	19,864	16,939	
30000 TO 59999	6	68.98	81.05	80.15	25.54	101.12	57.37	130.17	57.37 to 130.17	32,000	25,649	
60000 TO 99999	4	73.34	67.49	68.65	21.84	98.31	31.59	91.69	N/A	66,875	45,908	
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
ALL	26	92.29	102.61	82.08	35.52	125.01	31.59	252.70	71.36 to 104.39	28,089	23,056	

2011 Correlation Section for Wheeler County

A. Residential Real Property

Wheeler County is located in the northeast central portion of Nebraska, near the southeast edge of the sandhill region. The county seat of Wheeler County is Bartlett, located 75 miles north of Grand Island on Highway 281.

Wheeler County is a very rural area, with two villages/towns in the county, Bartlett and Ericson. The county seat and the county wide school system is located in Bartlett. The other concentrated area of residential housing in the county is at Lake Ericson, a manmade lake of about 400 acres, located just south of the town of Ericson.

The Wheeler County Assessor reviews all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sales as possible. However, the assessor also serves as the county clerk. Many times when deeds are filed questions are asked at that time regarding the sales of properties eliminating the need to mail a questionnaire. When necessary, if there is no response received to the questionnaire, an interview in person or by telephone with the buyer, seller, broker or someone knowledgeable about the sale is conducted.

There were a total of 30 residential sales in Wheeler County for the two year study period. Of these 26 were determined to be qualified, arms-length transactions, the remaining 4 were disqualified. The disqualified sales included family sales or were disqualified due to terms and conditions of sale, substantially changed, etc. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the residential class of property.

The calculated statistics accurately reflect that both the COD and PRD are above the acceptable range for qualitative measures indicating that there could be a problem with uniformity and regressive assessments. However, based on the assessment practices of the county, the quality of assessment is determined to be in compliance. Wheeler County has four residential valuation groupings. Two of these valuation groups had three sales. Valuation group one had 8 sales and valuation group four had 12 (Lake Ericson). The median value for this valuation group is slightly above the range, as the land and improvement values for this group were increased 18 percent for 2010 (the values of these properties continued to increase as they had during the last few years). In June, 2010 a large rain storm washed out the spillway associated with Lake Ericson. Temporary repairs were made with a permanent fix now being planned. There were no assessment actions taken to reduce the values for this valuation group as it results from two recent sales of vacant lots with ratio's of 110 and 144, and the affects on the market resulting from the temporary damage to the lake. It is anticipated that market values will continue to increase as permanent repair work is initiated on Lake Ericson.

Based on the consideration of all available information, the level of value is determined to be 92% of market value for the residential class of real property. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in the most uniform and proportionate manner possible

**2011 Correlation Section
for Wheeler County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section
for Wheeler County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Wheeler County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Wheeler County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Wheeler County 2011 Assessment Actions taken to address the

Following property classes/subclasses:

Commercial:

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (July 1, 2007 through June 30, 2010). 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 pick-up of new construction on the commercial properties in a timely manner.

Assessor sent out verification questionnaires to either the buyer or seller or someone familiar with the sale. Assessor completed a drive-by inspection of sales location, and completed studies of the sales statistics for needed valuation changes. Annually the property record cards are updated, and values placed on tax roll.

Annually, the county plans to accomplish a portion of the required 6 year inspection process.

Wheeler County did a complete review of all commercial assessor locations for 2010. These were converted into Valuation Groupings and remain unchanged for 2011, as follows:

<u>NEW VALUATION GROUP NUMBER:</u>	<u>FORMER ASSESSOR LOCATIONS:</u>
1	Bartlett
2	Ericson
3	Rural

Wheeler County did not adjust commercial property values for 2011. The three valuation groupings had a total of 6 sales: Valuation Groups 01 and 03 had one sale each, and Valuation Group 02 had four sales. All sales were different occupancy codes and varied so widely in sales price 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.

2011 Commercial Assessment Survey for Wheeler County

1.	Valuation data collection done by:	
	Assessor and Staff	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	(Bartlett): Bartlett is the largest village/town in Wheeler County, population 131, is located on US Highway 281. It is the county seat of Wheeler County and has the only K-12 th grade school system in the county. Business trade includes convenience store/gas station, 2 cafes, bank, car repair, and post office.
	2	(Ericson): Ericson is the only other village/town in Wheeler County, population 104. It is located less than 2 miles north of Lake Ericson, which is an active recreation area with about 100 improved parcels/cabins. Business trade includes a large sandhills livestock sale barn, post office, bank and 2 bars.
	3	(Rural): The Rural valuation grouping contains all commercial sales that occur outside the villages/towns within Wheeler County. Most of the businesses in the rural area consist of agricultural based businesses.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
4.	When was the last lot value study completed?	
	Done every year at value setting time	
5.	Describe the methodology used to determine the commercial lot values.	
	Sales Study	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	1998	
7.	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?	
	Based on local market information.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
9.	How often does the County update the depreciation tables?	
	Tables are updated when a complete re-appraisal is done.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	

	Yes, cost date & depreciation
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Visual, zoning permits
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	Documents used include statutes, regulations and policy directives. There are no county documents relating to procedures or policies.

92 Wheeler
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 6
Total Sales Price : 156,501
Total Adj. Sales Price : 165,501
Total Assessed Value : 61,040
Avg. Adj. Sales Price : 27,584
Avg. Assessed Value : 10,173

MEDIAN : 44
WGT. MEAN : 37
MEAN : 68
COD : 88.16
PRD : 183.30

COV : 82.07
STD : 55.48
Avg. Abs. Dev : 38.86
MAX Sales Ratio : 168.60
MIN Sales Ratio : 28.13

95% Median C.I. : 28.13 to 168.60
95% Wgt. Mean C.I. : 20.94 to 52.82
95% Mean C.I. : 9.37 to 125.83

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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
Qtrts											
01-JUL-07 To 30-SEP-07	1	168.60	168.60	168.60	00.00	100.00	168.60	168.60	N/A	2,500	4,215
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08	2	44.08	44.08	35.69	33.85	123.51	29.16	59.00	N/A	32,000	11,420
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09	2	60.36	60.36	38.53	52.04	156.66	28.95	91.77	N/A	29,501	11,368
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	28.13	28.13	28.13	00.00	100.00	28.13	28.13	N/A	40,000	11,250
01-APR-10 To 30-JUN-10											
Study Yrs											
01-JUL-07 To 30-JUN-08	3	59.00	85.59	40.68	78.78	210.40	29.16	168.60	N/A	22,167	9,018
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10	3	28.95	49.62	34.33	73.26	144.54	28.13	91.77	N/A	33,000	11,328
Calendar Yrs											
01-JAN-08 To 31-DEC-08	2	44.08	44.08	35.69	33.85	123.51	29.16	59.00	N/A	32,000	11,420
01-JAN-09 To 31-DEC-09	2	60.36	60.36	38.53	52.04	156.66	28.95	91.77	N/A	29,501	11,368
ALL	6	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1	28.95	28.95	28.95	00.00	100.00	28.95	28.95	N/A	50,000	14,475
02	4	75.39	86.88	48.83	57.45	177.92	28.13	168.60	N/A	16,375	7,996
03	1	29.16	29.16	29.16	00.00	100.00	29.16	29.16	N/A	50,000	14,580
ALL	6	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173

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	6	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173
04											
ALL	6	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173

**92 Wheeler
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 6
 Total Sales Price : 156,501
 Total Adj. Sales Price : 165,501
 Total Assessed Value : 61,040
 Avg. Adj. Sales Price : 27,584
 Avg. Assessed Value : 10,173

MEDIAN : 44
 WGT. MEAN : 37
 MEAN : 68
 COD : 88.16
 PRD : 183.30

COV : 82.07
 STD : 55.48
 Avg. Abs. Dev : 38.86
 MAX Sales Ratio : 168.60
 MIN Sales Ratio : 28.13

95% Median C.I. : 28.13 to 168.60
 95% Wgt. Mean C.I. : 20.94 to 52.82
 95% Mean C.I. : 9.37 to 125.83

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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 \$</u>												
1 TO 4999	2	130.19	130.19	108.47	29.51	120.02	91.77	168.60	N/A	5,751	6,238	
5000 TO 9999												
<u>Total \$</u>												
1 TO 9999	2	130.19	130.19	108.47	29.51	120.02	91.77	168.60	N/A	5,751	6,238	
10000 TO 29999	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	14,000	8,260	
30000 TO 59999	3	28.95	28.75	28.79	01.17	99.86	28.13	29.16	N/A	46,667	13,435	
60000 TO 99999												
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
<u>ALL</u>	<u>6</u>	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	29.06	29.06	29.06	00.38	100.00	28.95	29.16	N/A	50,000	14,528	
300	2	75.39	75.39	71.82	21.74	104.97	59.00	91.77	N/A	11,501	8,260	
442	1	28.13	28.13	28.13	00.00	100.00	28.13	28.13	N/A	40,000	11,250	
493	1	168.60	168.60	168.60	00.00	100.00	168.60	168.60	N/A	2,500	4,215	
<u>ALL</u>	<u>6</u>	44.08	67.60	36.88	88.16	183.30	28.13	168.60	28.13 to 168.60	27,584	10,173	

**2011 Correlation Section
for Wheeler County**

A. Commerical Real Property

There were a total of six commercial sales for Wheeler County for the three year study period, all qualified sales. Four of these sales were in Valuation Group 02 (town of Ericson), and one each in Valuation Groups 01 (Bartlett) and 03 (Rural). These sales were diverse, with a variety of different occupancy codes, and sale prices ranging from \$2,500 to \$50,000. These sales included two metal frame buildings, an apartment building, a ceramic shop converted to an apartment, a tavern, and an old feed store. Average sale price for the six sales was \$27,500.

The Wheeler County Assessor reviews all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sales as possible. However, the assessor also serves as the county clerk. Many times when deeds are filed questions are asked at that time regarding the sales of properties eliminating the need to mail a questionnaire. When necessary, if there is no response received to the questionnaire, an interview in person or by telephone with the buyer, seller, broker or someone knowledgeable about the sale is conducted. All qualified, arms length transactions are included in the sales file.

In analyzing the statistical data of assessment quality, there are two measures traditionally relied upon: Coefficient of Dispersion (COD), and the Price Related Differential (PRD). The International Association of Assessing Officers recommended ratio study performance standards are as follows: Income-producing property: a COD of 20 or less; and a PRD between 98 and 103. The statistical analysis for Wheeler County commercial sales calculated a COD of 88.16 and a PRD of 183.3.

The assessment quality statistical measures indicate that sales in each of the valuation groups should not be relied upon in determining the level of value, and the sample is not representative of the population. It is my opinion that the market for commercial property in Wheeler County is not an organized market. One sale does not indicate anything about the value of other sales or parcels.

There were no assessment actions taken in the commercial class of property for assessment year 2011. There is no reliable information available to determine a level of value for the commercial real property in Wheeler County. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Wheeler County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section
for Wheeler County**

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Wheeler County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Wheeler County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Wheeler County 2011 Assessment Actions taken to address the

Following property classes/subclasses:

Agricultural:

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred the current study period (July 1, 2007 through June 30, 2010). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land 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, the county added sales in conformance with the R&O Ag spreadsheet analysis and prepared a new schedule of LCG values for the County. Wheeler County raised their irrigated 10% and 4G grassland from \$310 to \$350. There was no change to the dryland values.

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

The County used Agri-Data systems to complete the soil conversion from the alpha to numeric notation for implementation in 2010.

Annually, the county conducts the pick-up of new construction of the agricultural improvements and updates any known land use changes in a timely manner. Pick up work was completed and placed on the 2011 assessment roll. Continued working with the local Farm Service Agency for information regarding land use and acres.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. In 2010, they have completed the land use inventory for the county as part of the soil conversion process.

The Wheeler County Assessor reviewed all agricultural sales by sending questionnaires to the sell and 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 time of recording, the Assessor will telephone the buyer or seller or other parties knowledgeable about the sale to obtain the desired information concerning terms and conditions of the sale.

2011 Agricultural Assessment Survey for Wheeler County

1.	Valuation data collection done by:	
	Assessor and appraiser	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Entire county makes up Market Area 1.
3.	Describe the process that is used to determine and monitor market areas.	
	The sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on above referenced Directive 08-04 for agricultural land, and Department of Revenue, Chapter 10 Real Property Regulations 10.001 Definitions for residential and recreational.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes	
6.	What land characteristics are used to assign differences in assessed values?	
	Usage	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Physical inspection mainly	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Questionnaires, interviews with buyers and sellers	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	Visual, zoning permits, Lower Loup NRD irrigation allotment certifications (none required on lands in Upper Elkhorn NRD at this time)	
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.	
	Documents used include statutes, regulations and policy directives. There are no county documents relating to procedures or policies.	

92 Wheeler

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

AGRICULTURAL - BASE STAT

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 24	MEDIAN : 77	COV : 21.11	95% Median C.I. : 61.77 to 78.68
Total Sales Price : 6,363,167	WGT. MEAN : 74	STD : 15.51	95% Wgt. Mean C.I. : 66.28 to 81.69
Total Adj. Sales Price : 6,273,167	MEAN : 73	Avg. Abs. Dev : 11.15	95% Mean C.I. : 66.93 to 80.03
Total Assessed Value : 4,640,990			
Avg. Adj. Sales Price : 261,382	COD : 14.48	MAX Sales Ratio : 114.31	
Avg. Assessed Value : 193,375	PRD : 99.32	MIN Sales Ratio : 45.31	

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	6	78.04	84.66	81.43	15.77	103.97	63.38	114.31	63.38 to 114.31	371,614	302,618
01-JAN-08 To 31-MAR-08	4	74.25	74.39	74.28	04.61	100.15	70.47	78.57	N/A	191,068	141,926
01-APR-08 To 30-JUN-08	3	61.77	72.11	72.34	17.05	99.68	61.49	93.08	N/A	265,600	192,125
01-JUL-08 To 30-SEP-08	1	83.59	83.59	83.59	00.00	100.00	83.59	83.59	N/A	322,203	269,335
01-OCT-08 To 31-DEC-08	1	53.79	53.79	53.79	00.00	100.00	53.79	53.79	N/A	540,000	290,490
01-JAN-09 To 31-MAR-09	2	63.81	63.81	63.99	28.99	99.72	45.31	82.30	N/A	74,206	47,485
01-APR-09 To 30-JUN-09	2	64.70	64.70	69.48	19.09	93.12	52.35	77.05	N/A	233,600	162,310
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	3	58.96	64.38	61.77	13.11	104.23	55.50	78.68	N/A	157,533	97,310
01-APR-10 To 30-JUN-10	2	77.04	77.04	77.04	00.14	100.00	76.93	77.15	N/A	266,000	204,928
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	13	77.04	78.60	78.08	13.45	100.67	61.49	114.31	63.38 to 93.08	291,596	227,676
01-JUL-08 To 30-JUN-09	6	65.42	65.73	66.27	23.31	99.19	45.31	83.59	45.31 to 83.59	246,302	163,236
01-JUL-09 To 30-JUN-10	5	76.93	69.44	69.86	10.75	99.40	55.50	78.68	N/A	200,920	140,357
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	9	71.46	72.36	70.31	13.18	102.92	53.79	93.08	61.49 to 83.59	269,253	189,323
01-JAN-09 To 31-DEC-09	4	64.70	64.25	68.16	23.83	94.26	45.31	82.30	N/A	153,903	104,898
<u>ALL</u>	24	76.99	73.48	73.98	14.48	99.32	45.31	114.31	61.77 to 78.68	261,382	193,375

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	76.99	73.48	73.98	14.48	99.32	45.31	114.31	61.77 to 78.68	261,382	193,375
<u>ALL</u>	24	76.99	73.48	73.98	14.48	99.32	45.31	114.31	61.77 to 78.68	261,382	193,375

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
<u>Grass</u>											
County	12	77.05	76.25	76.64	10.06	99.49	53.79	97.69	70.47 to 78.91	270,214	207,101
1	12	77.05	76.25	76.64	10.06	99.49	53.79	97.69	70.47 to 78.91	270,214	207,101
<u>ALL</u>	24	76.99	73.48	73.98	14.48	99.32	45.31	114.31	61.77 to 78.68	261,382	193,375

92 Wheeler
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 24
 Total Sales Price : 6,363,167
 Total Adj. Sales Price : 6,273,167
 Total Assessed Value : 4,640,990
 Avg. Adj. Sales Price : 261,382
 Avg. Assessed Value : 193,375

MEDIAN : 77
 WGT. MEAN : 74
 MEAN : 73
 COD : 14.48
 PRD : 99.32

COV : 21.11
 STD : 15.51
 Avg. Abs. Dev : 11.15
 MAX Sales Ratio : 114.31
 MIN Sales Ratio : 45.31

95% Median C.I. : 61.77 to 78.68
 95% Wgt. Mean C.I. : 66.28 to 81.69
 95% Mean C.I. : 66.93 to 80.03

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	77.04	82.47	78.45	17.21	105.12	61.49	114.31	N/A	268,547	210,665
1	4	77.04	82.47	78.45	17.21	105.12	61.49	114.31	N/A	268,547	210,665
_____Dry_____											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
_____Grass_____											
County	15	77.04	73.86	73.92	11.37	99.92	52.35	97.69	63.38 to 78.68	289,051	213,669
1	15	77.04	73.86	73.92	11.37	99.92	52.35	97.69	63.38 to 78.68	289,051	213,669
_____ALL_____											
	24	76.99	73.48	73.98	14.48	99.32	45.31	114.31	61.77 to 78.68	261,382	193,375

92 Wheeler
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 32
 Total Sales Price : 8,598,106
 Total Adj. Sales Price : 8,323,106
 Total Assessed Value : 5,808,783
 Avg. Adj. Sales Price : 260,097
 Avg. Assessed Value : 181,524

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 70
 COD : 18.22
 PRD : 100.21

COV : 23.06
 STD : 16.13
 Avg. Abs. Dev : 12.93
 MAX Sales Ratio : 114.31
 MIN Sales Ratio : 45.31

95% Median C.I. : 61.49 to 77.17
 95% Wgt. Mean C.I. : 63.33 to 76.25
 95% Mean C.I. : 64.35 to 75.53

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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-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	6	78.04	84.66	81.43	15.77	103.97	63.38	114.31	63.38 to 114.31	371,614	302,618
01-JAN-08 To 31-MAR-08	4	74.25	74.39	74.28	04.61	100.15	70.47	78.57	N/A	191,068	141,926
01-APR-08 To 30-JUN-08	3	61.77	72.11	72.34	17.05	99.68	61.49	93.08	N/A	265,600	192,125
01-JUL-08 To 30-SEP-08	3	67.93	71.84	77.19	09.61	93.07	64.01	83.59	N/A	168,734	130,239
01-OCT-08 To 31-DEC-08	1	53.79	53.79	53.79	00.00	100.00	53.79	53.79	N/A	540,000	290,490
01-JAN-09 To 31-MAR-09	2	63.81	63.81	63.99	28.99	99.72	45.31	82.30	N/A	74,206	47,485
01-APR-09 To 30-JUN-09	4	58.70	60.44	58.91	18.07	102.60	47.31	77.05	N/A	352,800	207,833
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	2	47.99	47.99	48.87	04.44	98.20	45.86	50.11	N/A	113,000	55,222
01-JAN-10 To 31-MAR-10	3	58.96	64.38	61.77	13.11	104.23	55.50	78.68	N/A	157,533	97,310
01-APR-10 To 30-JUN-10	4	77.04	72.08	68.33	11.98	105.49	48.76	85.46	N/A	306,985	209,778
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	13	77.04	78.60	78.08	13.45	100.67	61.49	114.31	63.38 to 93.08	291,596	227,676
01-JUL-08 To 30-JUN-09	10	64.53	63.87	61.69	17.53	103.53	45.31	83.59	47.31 to 82.30	260,581	160,751
01-JUL-09 To 30-JUN-10	9	58.96	64.16	64.44	22.24	99.57	45.86	85.46	48.76 to 78.68	214,060	137,943
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	11	70.47	71.20	70.01	12.22	101.70	53.79	93.08	61.49 to 83.59	237,025	165,935
01-JAN-09 To 31-DEC-09	8	51.23	58.17	58.06	21.51	100.19	45.31	82.30	45.31 to 82.30	223,201	129,593
<u>ALL</u>	32	70.97	69.94	69.79	18.22	100.21	45.31	114.31	61.49 to 77.17	260,097	181,524

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	32	70.97	69.94	69.79	18.22	100.21	45.31	114.31	61.49 to 77.17	260,097	181,524
<u>ALL</u>	32	70.97	69.94	69.79	18.22	100.21	45.31	114.31	61.49 to 77.17	260,097	181,524

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>Dry</u>											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
<u>Grass</u>											
County	15	76.49	72.85	75.50	12.71	96.49	45.86	97.69	64.01 to 78.68	232,838	175,790
1	15	76.49	72.85	75.50	12.71	96.49	45.86	97.69	64.01 to 78.68	232,838	175,790
<u>ALL</u>	32	70.97	69.94	69.79	18.22	100.21	45.31	114.31	61.49 to 77.17	260,097	181,524

92 Wheeler
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 32
 Total Sales Price : 8,598,106
 Total Adj. Sales Price : 8,323,106
 Total Assessed Value : 5,808,783
 Avg. Adj. Sales Price : 260,097
 Avg. Assessed Value : 181,524

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 70
 COD : 18.22
 PRD : 100.21

COV : 23.06
 STD : 16.13
 Avg. Abs. Dev : 12.93
 MAX Sales Ratio : 114.31
 MIN Sales Ratio : 45.31

95% Median C.I. : 61.49 to 77.17
 95% Wgt. Mean C.I. : 63.33 to 76.25
 95% Mean C.I. : 64.35 to 75.53

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	8	70.99	72.06	65.53	23.12	109.96	47.31	114.31	47.31 to 114.31	339,266	222,329
1	8	70.99	72.06	65.53	23.12	109.96	47.31	114.31	47.31 to 114.31	339,266	222,329
_____Dry_____											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
_____Grass_____											
County	19	71.46	70.31	72.42	15.10	97.09	45.86	97.69	61.77 to 78.57	249,777	180,887
1	19	71.46	70.31	72.42	15.10	97.09	45.86	97.69	61.77 to 78.57	249,777	180,887
_____ALL_____											
	32	70.97	69.94	69.79	18.22	100.21	45.31	114.31	61.49 to 77.17	260,097	181,524

92 Wheeler
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 41
 Total Sales Price : 10,855,296
 Total Adj. Sales Price : 10,535,296
 Total Assessed Value : 6,962,447
 Avg. Adj. Sales Price : 256,958
 Avg. Assessed Value : 169,816

MEDIAN : 65
 WGT. MEAN : 66
 MEAN : 67
 COD : 18.74
 PRD : 101.65

COV : 23.40
 STD : 15.72
 Avg. Abs. Dev : 12.19
 MAX Sales Ratio : 114.31
 MIN Sales Ratio : 38.59

95% Median C.I. : 60.65 to 76.93
 95% Wgt. Mean C.I. : 60.39 to 71.78
 95% Mean C.I. : 62.37 to 71.99

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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-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	7	77.17	81.87	81.08	15.90	100.97	63.38	114.31	63.38 to 114.31	325,667	264,037
01-JAN-08 To 31-MAR-08	5	71.46	72.27	73.18	05.96	98.76	63.82	78.57	N/A	170,780	124,982
01-APR-08 To 30-JUN-08	4	61.63	69.25	70.13	13.27	98.75	60.65	93.08	N/A	245,600	172,234
01-JUL-08 To 30-SEP-08	4	65.97	68.80	72.40	10.55	95.03	59.66	83.59	N/A	174,051	126,020
01-OCT-08 To 31-DEC-08	1	53.79	53.79	53.79	00.00	100.00	53.79	53.79	N/A	540,000	290,490
01-JAN-09 To 31-MAR-09	2	63.81	63.81	63.99	28.99	99.72	45.31	82.30	N/A	74,206	47,485
01-APR-09 To 30-JUN-09	5	62.44	60.84	59.49	13.60	102.27	47.31	77.05	N/A	338,400	201,331
01-JUL-09 To 30-SEP-09	1	47.53	47.53	47.53	00.00	100.00	47.53	47.53	N/A	500,000	237,629
01-OCT-09 To 31-DEC-09	2	46.92	46.92	47.00	06.80	99.83	43.73	50.11	N/A	156,000	73,320
01-JAN-10 To 31-MAR-10	4	57.23	57.93	49.68	19.03	116.61	38.59	78.68	N/A	246,900	122,668
01-APR-10 To 30-JUN-10	6	71.09	68.20	66.70	16.39	102.25	48.76	85.46	48.76 to 85.46	257,186	171,535
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	16	73.98	75.71	76.83	14.79	98.54	60.65	114.31	63.38 to 78.91	257,248	197,632
01-JUL-08 To 30-JUN-09	12	63.23	63.40	61.63	15.69	102.87	45.31	83.59	52.35 to 77.05	256,385	158,016
01-JUL-09 To 30-JUN-10	13	55.65	60.18	56.96	21.87	105.65	38.59	85.46	47.53 to 77.15	257,132	146,473
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	14	65.97	69.10	68.62	12.66	100.70	53.79	93.08	60.65 to 78.57	219,465	150,601
01-JAN-09 To 31-DEC-09	10	51.23	57.32	56.02	20.53	102.32	43.73	82.30	45.31 to 77.05	265,241	148,589
<u>ALL</u>	41	65.04	67.18	66.09	18.74	101.65	38.59	114.31	60.65 to 76.93	256,958	169,816

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	65.04	67.18	66.09	18.74	101.65	38.59	114.31	60.65 to 76.93	256,958	169,816
<u>ALL</u>	41	65.04	67.18	66.09	18.74	101.65	38.59	114.31	60.65 to 76.93	256,958	169,816

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>Dry</u>											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
<u>Grass</u>											
County	21	67.93	69.62	70.03	14.37	99.41	47.53	97.69	61.77 to 77.05	237,513	166,322
1	21	67.93	69.62	70.03	14.37	99.41	47.53	97.69	61.77 to 77.05	237,513	166,322
<u>ALL</u>	41	65.04	67.18	66.09	18.74	101.65	38.59	114.31	60.65 to 76.93	256,958	169,816

92 Wheeler
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 Avg. Assessed Value : 169,816

MEDIAN : 65
 WGT. MEAN : 66
 MEAN : 67
 COD : 18.74
 PRD : 101.65

COV : 23.40
 STD : 15.72
 Avg. Abs. Dev : 12.19
 MAX Sales Ratio : 114.31
 MIN Sales Ratio : 38.59

95% Median C.I. : 60.65 to 76.93
 95% Wgt. Mean C.I. : 60.39 to 71.78
 95% Mean C.I. : 62.37 to 71.99

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	8	70.99	72.06	65.53	23.12	109.96	47.31	114.31	47.31 to 114.31	339,266	222,329
1	8	70.99	72.06	65.53	23.12	109.96	47.31	114.31	47.31 to 114.31	339,266	222,329
_____Dry_____											
County	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
1	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	73,443	33,275
_____Grass_____											
County	26	65.19	68.08	68.75	14.73	99.03	47.53	97.69	61.77 to 77.04	241,960	166,358
1	26	65.19	68.08	68.75	14.73	99.03	47.53	97.69	61.77 to 77.04	241,960	166,358
_____ALL_____											
	41	65.04	67.18	66.09	18.74	101.65	38.59	114.31	60.65 to 76.93	256,958	169,816

2011 Correlation Section for Wheeler County

A. Agricultural Land

Wheeler County is located in the northeast central portion of Nebraska, near the southeast edge of the sandhill region. The county seat of Wheeler County is Bartlett, located 75 miles north of Grand Island on Highway 281.

Wheeler County is a very rural area, with two villages/towns in the county, Bartlett and Ericson. The county is agriculture, ranching (80 percent grassland), and irrigated cropland (17 percent). The vast majority of the irrigated land is center pivot irrigated, with a small amount of land tow-line irrigated. The dryland acres in the county (2 percent) are in the southeast portion of the county (heavier soils), or pieces resulting from pivot irrigation. Wheeler County is joined: on the west by Garfield County, composed of mostly Valentine sand soils; to the north by Holt County which is also sandhills grassland, center pivot irrigation, and includes low lying, near level, high ground water areas utilized as wet hay meadows; to the south by Greeley County which is sandhills to the west where it joins Wheeler County, and heavier silts to the center and east where it joins Wheeler County; to the east by Boone and Antelope Counties with sandhills type lands, about 80% grassland and 15+% irrigated. In general terms there is a noted difference in the lands adjoining Wheeler County. Rainfall increases to the east, soils are heavier to the south and southeast. Areas to the north, east and south of Wheeler County have more productive soils, topography, and/or rainfall for improved production capability.

Wheeler County has a limited number of sales. During the three year study period there were 13 qualified sales in the first year, 6 in the second year, and 5 in the last year. Based on 80% majority land use, these sales included 4 irrigated sales, 1 dry land sale (40 acres), and 15 grassland sales (11 of which occurred in year 1 of the study period). Based on 2010 values, the Base Stat for Wheeler County had an overall median of 70.22. Based on 2011 values (a 10% increase in irrigated values, and a 13% increase in 4G grassland), the Base Stat for Wheeler County had an overall median of 76.99; a median of 77.04% for the 4 irrigated sales; and a median of 77.04% for the 15 irrigated sales.

The Random Add method resulted in adding four sales to each of the last two years of the study period to meet thresholds for proportionality and representativeness. The added sales were all from areas considered to be comparable to Wheeler County and located within 6 miles of Wheeler County. The added sales included 4 grassland sales and 4 irrigated sales (all over 80% majority land use) that resulted in a proportionate, representative sample with an overall median based on 2011 values of 70.97 percent; 8 irrigated sales at 70.99%; and 19 grassland sales at 71.46%.

The Random Exclude method resulted in adding 17 sales from areas considered to be comparable to Wheeler County and located within 6 miles of Wheeler County. The added sales included the same four irrigated sales, four of the same grassland and 6 new grassland sales (all over 80% majority land use) that resulted in a proportionate, representative sample with an overall median of 65.04%; 8 irrigated sales at 70.99%; and 26 grassland sales at 65.19%. This method consists of adding all available sales within 6 miles and then random elimination to achieve proportionality and representativeness of the sample. A review of available sales shows that there were few sales available from Garfield County (2), and

2011 Correlation Section for Wheeler County

irrigated sales only available from Holt County.

An extensive review was made of inter-county equalization of irrigated and grassland values, concentrating on grassland values. There exists in this six county area a mix of sand based soils and silt based soils that make up the grassland areas in 4G1 and 4G. Several of the counties have specific market areas that correspond to the predominant soil types, with the sandhills type area separated from the balance of the county. There are also attempts by the counties to better identify and treat sand based grassland acres separately from silt based grassland areas within each county or market area. In these sandhills market areas or counties, generally about 80% of the 4G1 and 4G acres are sand based grassland. When these sand based and silt based areas are compared, the inter-county equalization of grassland is apparent. Sand based 4G grassland values are lower in Garfield, higher in Holt, Antelope, Greeley and Boone than Wheeler County. Silt based 4G1 and 4G grassland values are generally and proportionately similar. It is believed that the inclusion of a significant number of sales from adjoining areas that are all or predominantly more productive or of generally higher quality lands can over-influence the resulting sales file. In the Random Exclude method an attempt was made to include an additional area of sales from Garfield County to achieve a better balance of sales area from a productivity standpoint. Garfield County did not have available sales to achieve this perceived balance.

The three methods: Base Stat, Random Include, and Random Exclude all provide support for the 2011 level of value. The Base Stat, Random Include and Random Exclude have medians of 77, 71, and 65. The Random Include method which provided a proportionate and representative sales file with adequate sales is believed to provide the best measure of level of value for Wheeler County agricultural class of property. Based on the assessment practices of the county, the quality of assessment is determined to be in compliance. Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural land class of property and all subclasses are determined to be valued within the acceptable range.

**2011 Correlation Section
for Wheeler County**

B. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2011 Correlation Section for Wheeler County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2011 Correlation Section for Wheeler County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section
for Wheeler County**

July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

Total Real Property Sum Lines 17, 25, & 30	Records : 1,881	Value : 256,743,616	Growth 462,835	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	46	164,370	0	0	64	575,404	110	739,774	
02. Res Improve Land	142	556,675	0	0	149	2,125,400	291	2,682,075	
03. Res Improvements	145	2,658,270	0	0	149	2,493,230	294	5,151,500	
04. Res Total	191	3,379,315	0	0	213	5,194,034	404	8,573,349	26,775
% of Res Total	47.28	39.42	0.00	0.00	52.72	60.58	21.48	3.34	5.78
05. Com UnImp Land	10	18,090	0	0	0	0	10	18,090	
06. Com Improve Land	32	81,700	0	0	4	7,275	36	88,975	
07. Com Improvements	32	590,825	0	0	4	212,605	36	803,430	
08. Com Total	42	690,615	0	0	4	219,880	46	910,495	7,195
% of Com Total	91.30	75.85	0.00	0.00	8.70	24.15	2.45	0.35	1.55
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	8	16,145	8	16,145	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	8	16,145	8	16,145	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.43	0.01	0.00
Res & Rec Total	191	3,379,315	0	0	221	5,210,179	412	8,589,494	26,775
% of Res & Rec Total	46.36	39.34	0.00	0.00	53.64	60.66	21.90	3.35	5.78
Com & Ind Total	42	690,615	0	0	4	219,880	46	910,495	7,195
% of Com & Ind Total	91.30	75.85	0.00	0.00	8.70	24.15	2.45	0.35	1.55
17. Taxable Total	233	4,069,930	0	0	225	5,430,059	458	9,499,989	33,970
% of Taxable Total	50.87	42.84	0.00	0.00	49.13	57.16	24.35	3.70	7.34

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	32	0	51	83

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,029	154,314,430	1,029	154,314,430
28. Ag-Improved Land	0	0	0	0	370	61,714,980	370	61,714,980
29. Ag Improvements	0	0	0	0	394	31,214,217	394	31,214,217
30. Ag Total							1,423	247,243,627

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	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	19	19.00	22,610	19	19.00	22,610	
32. HomeSite Improv Land	242	265.16	315,540	242	265.16	315,540	
33. HomeSite Improvements	256	0.00	7,922,800	256	0.00	7,922,800	112,140
34. HomeSite Total				275	284.16	8,260,950	
35. FarmSite UnImp Land	58	433.52	325,155	58	433.52	325,155	
36. FarmSite Improv Land	304	2,312.03	1,734,060	304	2,312.03	1,734,060	
37. FarmSite Improvements	341	0.00	23,291,417	341	0.00	23,291,417	316,725
38. FarmSite Total				399	2,745.55	25,350,632	
39. Road & Ditches	631	1,919.00	0	631	1,919.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				674	4,948.70	33,611,582	428,865

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	1,201.30	1.98%	2,684,925	2.83%	2,235.02
46. 1A	249.80	0.41%	557,050	0.59%	2,229.98
47. 2A1	579.10	0.95%	1,164,000	1.23%	2,010.02
48. 2A	1,144.00	1.88%	2,173,600	2.29%	1,900.00
49. 3A1	3,771.88	6.21%	6,336,775	6.69%	1,680.00
50. 3A	14,483.11	23.85%	23,390,365	24.69%	1,615.01
51. 4A1	25,794.47	42.48%	39,207,605	41.38%	1,520.00
52. 4A	13,499.77	22.23%	19,237,685	20.30%	1,425.04
53. Total	60,723.43	100.00%	94,752,005	100.00%	1,560.39
Dry					
54. 1D1	157.40	2.56%	186,515	4.44%	1,184.97
55. 1D	176.80	2.88%	206,850	4.93%	1,169.97
56. 2D1	268.20	4.37%	245,415	5.85%	915.04
57. 2D	423.30	6.89%	383,110	9.13%	905.06
58. 3D1	875.80	14.26%	779,455	18.57%	889.99
59. 3D	1,513.43	24.64%	1,006,480	23.98%	665.03
60. 4D1	1,982.46	32.28%	1,080,500	25.74%	545.03
61. 4D	744.34	12.12%	308,950	7.36%	415.07
62. Total	6,141.73	100.00%	4,197,275	100.00%	683.40
Grass					
63. 1G1	280.00	0.10%	232,400	0.20%	830.00
64. 1G	100.60	0.04%	82,495	0.07%	820.03
65. 2G1	283.77	0.10%	174,540	0.15%	615.08
66. 2G	1,874.00	0.65%	1,002,640	0.88%	535.03
67. 3G1	4,230.55	1.48%	2,231,510	1.96%	527.48
68. 3G	40,655.55	14.18%	20,380,840	17.91%	501.31
69. 4G1	93,462.41	32.59%	38,616,620	33.94%	413.18
70. 4G	145,891.80	50.87%	51,071,180	44.88%	350.06
71. Total	286,778.68	100.00%	113,792,225	100.00%	396.79
Irrigated Total					
	60,723.43	16.81%	94,752,005	44.35%	1,560.39
Dry Total					
	6,141.73	1.70%	4,197,275	1.96%	683.40
Grass Total					
	286,778.68	79.39%	113,792,225	53.27%	396.79
72. Waste	7,591.71	2.10%	890,540	0.42%	117.30
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	361,235.55	100.00%	213,632,045	100.00%	591.39

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	60,723.43	94,752,005	60,723.43	94,752,005
77. Dry Land	0.00	0	0.00	0	6,141.73	4,197,275	6,141.73	4,197,275
78. Grass	0.00	0	0.00	0	286,778.68	113,792,225	286,778.68	113,792,225
79. Waste	0.00	0	0.00	0	7,591.71	890,540	7,591.71	890,540
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	0.00	0	361,235.55	213,632,045	361,235.55	213,632,045

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	60,723.43	16.81%	94,752,005	44.35%	1,560.39
Dry Land	6,141.73	1.70%	4,197,275	1.96%	683.40
Grass	286,778.68	79.39%	113,792,225	53.27%	396.79
Waste	7,591.71	2.10%	890,540	0.42%	117.30
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	361,235.55	100.00%	213,632,045	100.00%	591.39

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

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	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,564,794	8,573,349	8,555	0.10%	26,775	-0.21%
02. Recreational	16,145	16,145	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	8,171,780	8,260,950	89,170	1.09%	112,140	-0.28%
04. Total Residential (sum lines 1-3)	16,752,719	16,850,444	97,725	0.58%	138,915	-0.25%
05. Commercial	901,605	910,495	8,890	0.99%	7,195	0.19%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	25,038,862	25,350,632	311,770	1.25%	316,725	-0.02%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	25,940,467	26,261,127	320,660	1.24%	323,920	-0.01%
10. Total Non-Agland Real Property	42,693,186	43,111,571	418,385	0.98%	462,835	-0.10%
11. Irrigated	86,167,745	94,752,005	8,584,260	9.96%		
12. Dryland	4,194,465	4,197,275	2,810	0.07%		
13. Grassland	108,217,020	113,792,225	5,575,205	5.15%		
14. Wasteland	890,615	890,540	-75	-0.01%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	199,469,845	213,632,045	14,162,200	7.10%		
17. Total Value of all Real Property (Locally Assessed)	242,163,031	256,743,616	14,580,585	6.02%	462,835	5.83%

2010 THREE YEAR ASSESSMENT PLAN FOR WHEELER COUNTY

Assessment Years 2011, 2012 and 2013

GENERAL DESCRIPTION OF COUNTY

Wheeler County is located in the Sandhills of Nebraska, and has a population of 886. 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. One 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 2010 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	654	34.82%	6.92%
Commercial	46	2.45%	.373%
Recreational	8	.4094%	less than .01%
Agricultural	1170	62.30 %	92.70%

Agricultural land – 361,330. Total Taxable Acres
97.59% of County is agricultural and of that 79.38% consists primarily of grassland.

New Property: For assessment year 2010, an estimated 10 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2010 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 Assessor has 30 years working knowledge in the Assessor's office. The purposed budget for the 2010-2011 fiscal year is \$7,750.00. The office is considering updating software and computer for this purpose.
- 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 white 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 only, no appraisal software.
- 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 IA00 guide lines. Appraiser is contracted on an annual basis to do the County’s pickup work. The Assessor maintains a continuous list of pick-up work throughout the year. The Assessor reviews with the contracted Appraiser the list of pick-up work properties, discussing their locations by virtue of maps, and provides a signed notice to the Appraiser to be presented to the owner for the reason of property inspection. New improvements in the county are located by means of owner reporting, zoning permits, word of mouth and Assessor and Commissioner’s driving of the county. The pickup work involves on site inspection, measurements, interior inspection when ever possible and interviewing the owner. The pickup work is completed every year in a timely matter and the growth calculated. Every effort is made to insure that information on all new construction is collected and included in the assessment rolls on an annual basis. Values are updated on an Annual Basis based on sales.

There are no Industrial or Special Value classes in Wheeler County, yr 2010.

Level of Value, Quality, and Uniformity for assessment year 2010:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94.0%	31.71%	126.14%
Commercial	Not enough Sales to Determine		
Recreational	Not enough Sales to Determine		
Agricultural	71.00%	17.52%	101.19%

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2010 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2011.

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:

Assessment Actions Planned for Assessment Year 2012.

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 plans to contract with an appraiser for an overall review of the villages. Assessor is also is looking in to purchase of appraisal package software for her office.

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.

Assessment Actions Planned for Assessment Year 2013.

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. Tentatively plan for new appraisal software and contracting with an appraiser for reappraisal of rural residential in the county.

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 & Personal Property)

- 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 1st of every year followed up by reminders March 1st. Penalties applied when statutorily required.

Schedules 237 Values \$13,058,168 .

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 31 Value Exempted \$ 619,065.

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 2010.
 - 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.

Date June 4th, 2010

Lorraine Woepfel

Wheeler County Assessor

2011 Assessment Survey for Wheeler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1 – Clerk
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$7,750
7.	Adopted budget, or granted budget if different from above:
	\$7,750 was budgeted
8.	Amount of the total budget set aside for appraisal work:
	0
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	Miscellaneous General \$16,000
10.	Part of the budget that is dedicated to the computer system:
	0
11.	Amount of the total budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	\$3,975 (Assessor's Office portion of MIPS costs)
13.	Amount of last year's budget not used:
	\$5,005.19

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	None
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	No

6.	Who maintains the GIS software and maps?
	Not applicable
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, except villages, they have their own regulations.
3.	What municipalities in the county are zoned?
	None. The two villages fall under the village zoning ordinance and don't have to go through the County zoning administrator.
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Chad Martensen
2.	Other services:
	None

2011 Certification for Wheeler County

This is to certify that the 2011 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 11th day of April, 2011.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

