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## 2013 Commission Summary for Wheeler County

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### Residential Real Property - Current

Number of Sales	17	Median	79.18
Total Sales Price	\$545,751	Mean	100.73
Total Adj. Sales Price	\$600,751	Wgt. Mean	67.03
Total Assessed Value	\$402,670	Average Assessed Value of the Base	\$22,106
Avg. Adj. Sales Price	\$35,338	Avg. Assessed Value	\$23,686

### Confidence Interval - Current

95% Median C.I	39.55 to 132.74
95% Wgt. Mean C.I	46.16 to 87.89
95% Mean C.I	54.67 to 146.79
% of Value of the Class of all Real Property Value in the	2.90
% of Records Sold in the Study Period	4.09
% of Value Sold in the Study Period	4.38

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	10		68.10
2011	26	92	92
2010	29	94	94
2009	24	96	96

## 2013 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	3	Median	117.27
Total Sales Price	\$58,000	Mean	131.90
Total Adj. Sales Price	\$58,000	Wgt. Mean	71.17
Total Assessed Value	\$41,280	Average Assessed Value of the Base	\$21,757
Avg. Adj. Sales Price	\$19,333	Avg. Assessed Value	\$13,760

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-101.55 to 365.35
% of Value of the Class of all Real Property Value in the County	0.32
% of Records Sold in the Study Period	6.52
% of Value Sold in the Study Period	4.12

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	3		46.11
2011	6		44
2010	5	100	169
2009	8	100	51



## 2013 Opinions of the Property Tax Administrator for Wheeler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	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 5th day of April, 2013.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



**Wheeler County 2013 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 (October 1, 2010 through September 30, 2012). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property.

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

Typically, the county plans to accomplish a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has been hired to complete a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in Bartlett and Ericson. This work will begin in 2012 and finish in 2013.

Wheeler County did a complete review of all residential assessor locations for 2010. These were converted into Valuation Groupings and have remained unchanged for 2012 and 2013 as follows:

<u>VALUATION GROUP</u>	<u>ASSESSOR LOCATION</u>
1	Bartlett
2	Ericson
3	Rural
4	Lake Ericson

For 2013 there was no residential action taken in the county. Bartlett village, Ericson, Rural and Lake Ericson had a total of 17 improved properties sell during the two year study period. The sales were so varied in type and location that a clear trend could not be determined.

**2013 Residential Assessment Survey for Wheeler County**

1.	<b>Valuation data collection done by:</b>										
	Assessor and part-time appraiser										
2.	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>(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<sup>th</sup> 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.</td> </tr> <tr> <td>2</td> <td>(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.</td> </tr> <tr> <td>3</td> <td>(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.</td> </tr> <tr> <td>4</td> <td>(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.</td> </tr> </tbody> </table>	<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 <sup>th</sup> 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.
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3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The cost approach for improvements, sales approach for vacant lots.										
4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>										
	Lake Ericson – 2008; Ericson, Bartlett and Rural – 2012.										
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Based on local market information										
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes										
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>										

	2012 for our Villages reappraisals.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	Lake Ericson 2008; Ericson and Bartlett 2012
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales study

**92 Wheeler**  
**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 17  
Total Sales Price : 545,751  
Total Adj. Sales Price : 600,751  
Total Assessed Value : 402,670  
Avg. Adj. Sales Price : 35,338  
Avg. Assessed Value : 23,686

MEDIAN : 79  
WGT. MEAN : 67  
MEAN : 101  
COD : 67.34  
PRD : 150.28

COV : 88.94  
STD : 89.59  
Avg. Abs. Dev : 53.32  
MAX Sales Ratio : 403.80  
MIN Sales Ratio : 29.70

95% Median C.I. : 39.55 to 132.74  
95% Wgt. Mean C.I. : 46.16 to 87.89  
95% Mean C.I. : 54.67 to 146.79

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	119.32	119.32	62.57	51.70	190.70	57.63	181.00	N/A	31,250	19,553
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	7	79.18	116.33	61.26	85.29	189.90	29.70	403.80	29.70 to 403.80	34,000	20,827
01-OCT-11 To 31-DEC-11	1	148.35	148.35	148.35	00.00	100.00	148.35	148.35	N/A	34,000	50,440
01-JAN-12 To 31-MAR-12	3	84.89	84.31	76.57	38.26	110.11	35.30	132.74	N/A	36,417	27,883
01-APR-12 To 30-JUN-12	2	89.14	89.14	79.56	33.42	112.04	59.35	118.92	N/A	28,000	22,278
01-JUL-12 To 30-SEP-12	2	39.95	39.95	38.74	04.31	103.12	38.23	41.67	N/A	50,500	19,565
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	79.18	117.00	61.53	83.64	190.15	29.70	403.80	39.55 to 181.00	33,389	20,544
01-OCT-11 To 30-SEP-12	8	72.12	82.43	72.53	53.79	113.65	35.30	148.35	35.30 to 148.35	37,531	27,222
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	8	84.17	120.34	72.14	80.48	166.81	29.70	403.80	29.70 to 403.80	34,000	24,529
<u>ALL</u>	17	79.18	100.73	67.03	67.34	150.28	29.70	403.80	39.55 to 132.74	35,338	23,686

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	4	68.41	65.32	57.67	27.55	113.27	35.30	89.15	N/A	40,750	23,499
02	5	61.96	84.64	52.75	71.90	160.45	29.70	181.00	N/A	38,000	20,044
03	2	39.95	39.95	38.74	04.31	103.12	38.23	41.67	N/A	50,500	19,565
04	6	125.83	158.01	115.38	55.86	136.95	59.35	403.80	59.35 to 403.80	24,458	28,221
<u>ALL</u>	17	79.18	100.73	67.03	67.34	150.28	29.70	403.80	39.55 to 132.74	35,338	23,686

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	17	79.18	100.73	67.03	67.34	150.28	29.70	403.80	39.55 to 132.74	35,338	23,686
06											
07											
<u>ALL</u>	17	79.18	100.73	67.03	67.34	150.28	29.70	403.80	39.55 to 132.74	35,338	23,686

**92 Wheeler  
RESIDENTIAL**

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 95% Mean C.I. : 54.67 to 146.79

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	181.00	206.70	56.72	67.86	364.42	35.30	403.80	N/A	20,000	11,345	
Less Than 15,000	5	111.00	152.16	58.83	93.66	258.64	29.70	403.80	N/A	15,600	9,177	
Less Than 30,000	10	87.02	117.46	72.92	72.75	161.08	29.70	403.80	35.30 to 181.00	17,625	12,853	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	14	70.57	78.02	68.17	44.14	114.45	29.70	148.35	39.55 to 118.92	38,625	26,331	
Greater Than 14,999	12	70.57	79.30	68.25	41.90	116.19	38.23	148.35	41.67 to 118.92	43,563	29,732	
Greater Than 29,999	7	59.35	76.83	64.58	49.97	118.97	38.23	148.35	38.23 to 148.35	60,643	39,164	
<u>Incremental Ranges</u>												
0 TO 4,999	3	181.00	206.70	56.72	67.86	364.42	35.30	403.80	N/A	20,000	11,345	
5,000 TO 14,999	2	70.35	70.35	65.83	57.78	106.87	29.70	111.00	N/A	9,000	5,925	
15,000 TO 29,999	5	84.89	82.76	84.11	20.54	98.39	41.67	118.92	N/A	19,650	16,528	
30,000 TO 59,999	3	132.74	113.48	112.70	22.35	100.69	59.35	148.35	N/A	36,333	40,947	
60,000 TO 99,999	4	48.59	49.34	47.96	21.51	102.88	38.23	61.96	N/A	78,875	37,826	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	17	79.18	100.73	67.03	67.34	150.28	29.70	403.80	39.55 to 132.74	35,338	23,686	



**2013 Correlation Section  
for Wheeler County**

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**A. Residential Real Property**

Wheeler County is located in the north central portion of Nebraska, near the southeast boundary 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 a population of 818 based on the 2010 census, with two villages/towns in the county, Bartlett and Ericson. Bartlett is the county seat and the location of the county wide K-12 school system; Ericson located about 15 miles southwest of Bartlett, has a large livestock sales auction barn, restaurants and is within 2 miles of Lake Ericson - a manmade lake of about 400 acres. A flood did considerable damage to the detention dam with severely reduced popularity of the area for water based recreation.

The county is working towards the 6 year review/inspection requirement. A contract has been signed with a contract appraiser for the revaluation of residential parcels in Bartlett, Ericson and all rural residences and outbuildings.

The Wheeler County Assessor reviews all residential sales. 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 to verify the terms and conditions of sale. When necessary, an interview in person or by telephone with the buyer, seller, broker or someone knowledgeable about the sale is conducted.

There were 17 sales determined to be qualified, arms-length transactions of improved properties. After reviewing the disqualified sales roster the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county. There were four Valuation Groups with six or less sales each. The residential sales ranged in price from \$2,500 to \$94,500. Average sale price for these sales was \$23,700. The statistical sample of 17 residential sales is not considered an adequate and reliable sample for the measurement of the level of value for the residential class of real property in Wheeler County.

In 2011 the Division implemented a review of the counties to identify assessment practices. This review was scheduled to cover one third of the counties each during years 2011, 2012, and 2013. Wheeler County was reviewed in 2011. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the residential class of property. All property is being treated in the most uniform and proportionate manner possible.

There were no assessment actions taken in the residential class of property for assessment year 2013 other than pickup work. The sales sample is simply not adequate and should not be relied upon in determining the level of value. The sample is not adequate in terms of either the number of sales and is not representative of the population. There is no reliable information available to determine a level of value for the residential real property in Wheeler County. Because the known assessment practices are reliable and consistent it is believed that the residential class of property is being treated in a uniform and proportionate manner.

**2013 Correlation Section  
for Wheeler County**

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Based on the consideration of all available information, the level of value cannot be determined for the residential class of property.

**2013 Correlation Section  
for Wheeler County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2013 Correlation Section for Wheeler County

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### 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 of 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 International Association of Assessing Officers (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.

## 2013 Correlation Section for Wheeler County

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### 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 IAAO 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Wheeler County**

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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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, 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. 239.



## Wheeler County 2013 Assessment Actions taken to address the

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### 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 (October 1, 2009 through September 30, 2012). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property.

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

Typically, the county plans to accomplish a portion of the required 6 year inspection process. Martinsen Appraisal Inc., contract appraiser, has been hired to complete a revaluation (onsite inspections, new pictures, new depreciation and new pricing using M/S Manual for the commercial properties) of all commercial and residential properties in the villages Bartlett and Ericson. This work will begin in 2012 to be finished in 2013.

Wheeler County did a complete review of all commercial assessor locations which were converted into Valuation Groupings for 2010. These Valuation Groupings have remained unchanged for 2012 and 2013 as follows:

<u>VALUATION GROUP</u>	<u>ASSESSOR LOCATION</u>
1	Bartlett
2	Ericson
3	Rural

Wheeler County did not adjust commercial property values for 2013. The three valuation groupings had a total of 3 sales for the three year study period. All sales were different occupancy codes and varied so widely in type, price and location that a trend could not be determined. Therefore based on the limited number of sales, no adjustment was made to any of the valuation groupings, as any adjustment would not have improved the equity within the commercial class of property.

**2013 Commercial Assessment Survey for Wheeler County**

1.	<b>Valuation data collection done by:</b>								
	Assessor and Staff								
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>								
	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>(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<sup>th</sup> grade school system in the county. Business trade includes convenience store/gas station, 2 cafes, bank, car repair, and post office.</td> </tr> <tr> <td>2</td> <td>(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.</td> </tr> <tr> <td>3</td> <td>(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.</td> </tr> </tbody> </table>	<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 <sup>th</sup> 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.
<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 <sup>th</sup> 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.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>								
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.								
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>								
	All commercial properties are valued by contract appraiser, pick up work as well as revaluations. Unique properties would be reviewed with the appraiser prior to having the appraisal work completed.								
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>								
	The revaluation will use the 2012 cost tables.								
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>								
	Based on local market information.								
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>								
	Yes								
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>								
	Tables are updated when a complete re-appraisal is done.								
8.	<b>When was the last lot value study completed for each valuation grouping?</b>								
	Done every year at value setting time								
9.	<b>Describe the methodology used to determine the commercial lot values.</b>								

	Sales study
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**92 Wheeler  
COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 3  
 Total Sales Price : 58,000  
 Total Adj. Sales Price : 58,000  
 Total Assessed Value : 41,280  
 Avg. Adj. Sales Price : 19,333  
 Avg. Assessed Value : 13,760

MEDIAN : 117  
 WGT. MEAN : 71  
 MEAN : 132  
 COD : 52.93  
 PRD : 185.33

COV : 71.24  
 STD : 93.97  
 Avg. Abs. Dev : 62.07  
 MAX Sales Ratio : 232.33  
 MIN Sales Ratio : 46.11

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -101.55 to 365.35

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485
01-APR-12 To 30-JUN-12	1	117.27	117.27	117.27	00.00	100.00	117.27	117.27	N/A	16,500	19,350
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445
01-OCT-10 To 30-SEP-11											
01-OCT-11 To 30-SEP-12	2	174.80	174.80	126.86	32.91	137.79	117.27	232.33	N/A	9,000	11,418
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445
01-JAN-11 To 31-DEC-11											
<u>ALL</u>	3	117.27	131.90	71.17	52.93	185.33	46.11	232.33	N/A	19,333	13,760

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485
02	2	81.69	81.69	66.89	43.55	122.13	46.11	117.27	N/A	28,250	18,898
<u>ALL</u>	3	117.27	131.90	71.17	52.93	185.33	46.11	232.33	N/A	19,333	13,760

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	117.27	131.90	71.17	52.93	185.33	46.11	232.33	N/A	19,333	13,760
04											
<u>ALL</u>	3	117.27	131.90	71.17	52.93	185.33	46.11	232.33	N/A	19,333	13,760

**92 Wheeler  
COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 3  
 Total Sales Price : 58,000  
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 STD : 93.97  
 Avg. Abs. Dev : 62.07  
 MAX Sales Ratio : 232.33  
 MIN Sales Ratio : 46.11

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -101.55 to 365.35

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<b>Low \$ Ranges</b>												
Less Than 5,000	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485	
Less Than 15,000	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485	
Less Than 30,000	2	174.80	174.80	126.86	32.91	137.79	117.27	232.33	N/A	9,000	11,418	
<b>Ranges Excl. Low \$</b>												
Greater Than 4,999	2	81.69	81.69	66.89	43.55	122.13	46.11	117.27	N/A	28,250	18,898	
Greater Than 14,999	2	81.69	81.69	66.89	43.55	122.13	46.11	117.27	N/A	28,250	18,898	
Greater Than 29,999	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445	
<b>Incremental Ranges</b>												
0 TO 4,999	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485	
5,000 TO 14,999												
15,000 TO 29,999	1	117.27	117.27	117.27	00.00	100.00	117.27	117.27	N/A	16,500	19,350	
30,000 TO 59,999	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<b>ALL</b>	<b>3</b>	<b>117.27</b>	<b>131.90</b>	<b>71.17</b>	<b>52.93</b>	<b>185.33</b>	<b>46.11</b>	<b>232.33</b>	<b>N/A</b>	<b>19,333</b>	<b>13,760</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	232.33	232.33	232.33	00.00	100.00	232.33	232.33	N/A	1,500	3,485	
343	1	117.27	117.27	117.27	00.00	100.00	117.27	117.27	N/A	16,500	19,350	
442	1	46.11	46.11	46.11	00.00	100.00	46.11	46.11	N/A	40,000	18,445	
<b>ALL</b>	<b>3</b>	<b>117.27</b>	<b>131.90</b>	<b>71.17</b>	<b>52.93</b>	<b>185.33</b>	<b>46.11</b>	<b>232.33</b>	<b>N/A</b>	<b>19,333</b>	<b>13,760</b>	



## 2013 Correlation Section for Wheeler County

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### **A. Commercial Real Property**

Wheeler County is located in the north central portion of Nebraska, near the southeast boundary 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 a population of 818 based on the 2010 census.

For the three year study period ending September 30, 2012, there were less than 10 total commercial sales, 3 of which were qualified, improved properties each with a different occupancy code. The Wheeler County Assessor reviews all commercial sales. 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 to verify the terms and conditions of sale. When necessary an interview in person or by telephone with the buyer, seller, broker or someone knowledgeable about the sale is conducted. The liaison individually discussed and reviewed the commercial sales with the assessor and staff. All qualified, arms-length transactions are included in the sales file.

The county is working towards the 6 year review/inspection requirement. A contract has been signed with a contract appraiser for the revaluation of all commercial parcels in the county.

In 2011 the Division implemented a review of the counties to identify assessment practices. This review was scheduled to cover one third of the counties each during years 2011, 2012, and 2013. Wheeler County was reviewed in 2011. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the commercial class of property. All property is being treated in the most uniform and proportionate manner possible.

With only three qualified, improved commercial sales in the county the statistical measures are meaningless because they are not considered adequate for statistical reliability and are not representative of the unsold properties. It is my opinion that the market for commercial property in Wheeler County is not an organized market. There were no assessment actions taken in the commercial class of property for assessment year 2013, except for pickup work. 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.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property.

**2013 Correlation Section  
for Wheeler County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2013 Correlation Section for Wheeler County

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### 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 of 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 International Association of Assessing Officers (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.

## 2013 Correlation Section for Wheeler County

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### 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 IAAO 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Wheeler County**

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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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, 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. 239.



**Wheeler County 2013 Assessment Actions taken to address the  
following property classes/subclasses:**

**Agricultural:**

Annually the county conducts a market analysis that includes the qualified agricultural sales that occurred during the current study period (October 1, 2009 through September 30, 2012). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural class of real property. This analysis included a joint review with the field liaison of the sales file to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure and the county prepared a new schedule of LCG values for the County. Wheeler County raised their higher 4 valued irrigated land (LCGs) by 10% and increased the lower 4 valued irrigated land (LCGs) by 15%; the 2 high class LCG dry land was raised 10%, and increased the 5 lower classes of LCGs by 15. Also, the LCGs 2G1 through 4G grassland were raised by 10 percent.

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

Annually the county conducts the pickup of new construction of agricultural improvements and updates any known land use changes in a timely manner. Pickup work was completed and placed on the 2013 assessment roll. The assessor and staff continued working with the local Farm Service Agency and Natural Resource Districts for information regarding land use and acres.

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

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

We have done a drive by of much of the property that is accessible by road in Township 23 & 22. We used aerial photos that we can access on-line to check for change of usage and for new buildings as part of 6 year review plan. During this we discovered some new irrigation and contacted the owners and the NRD to obtain the exact acres.

**2013 Agricultural Assessment Survey for Wheeler County**

1.	<b>Valuation data collection done by:</b>	
	Assessor and appraiser	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area 1	Description of unique characteristics
		Entire county makes up Market Area 1.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	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.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on 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.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Questionnaires, interviews with buyers and sellers	
7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>	
	No	
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	We have 2 parcels, the largest parcel sold and we used the market of that sale to set our values (sale of the remaining interest in the land that is subject to the WRP easement restrictions).	

92 Wheeler

AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 26  
 Total Sales Price : 10,957,804  
 Total Adj. Sales Price : 10,697,804  
 Total Assessed Value : 7,593,334  
 Avg. Adj. Sales Price : 411,454  
 Avg. Assessed Value : 292,051

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 17.58  
 PRD : 103.80

COV : 22.62  
 STD : 16.67  
 Avg. Abs. Dev : 12.72  
 MAX Sales Ratio : 101.67  
 MIN Sales Ratio : 43.56

95% Median C.I. : 68.44 to 82.94  
 95% Wgt. Mean C.I. : 64.18 to 77.78  
 95% Mean C.I. : 66.95 to 80.41

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	1	60.82	60.82	60.82	00.00	100.00	60.82	60.82	N/A	66,000	40,140
01-JAN-10 To 31-MAR-10	3	72.83	78.18	75.66	13.13	103.33	66.51	95.19	N/A	157,533	119,187
01-APR-10 To 30-JUN-10	4	92.18	88.62	87.88	14.03	100.84	68.44	101.67	N/A	382,225	335,884
01-JUL-10 To 30-SEP-10	1	73.63	73.63	73.63	00.00	100.00	73.63	73.63	N/A	200,000	147,262
01-OCT-10 To 31-DEC-10	4	70.80	75.57	76.98	08.29	98.17	69.65	91.03	N/A	246,250	189,573
01-JAN-11 To 31-MAR-11	5	77.16	73.27	70.16	10.55	104.43	47.39	87.76	N/A	411,780	288,916
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	54.64	54.64	54.64	00.00	100.00	54.64	54.64	N/A	135,000	73,768
01-JAN-12 To 31-MAR-12	5	71.48	69.39	65.66	26.73	105.68	43.56	100.52	N/A	977,132	641,564
01-APR-12 To 30-JUN-12	1	69.73	69.73	69.73	00.00	100.00	69.73	69.73	N/A	167,742	116,965
01-JUL-12 To 30-SEP-12	1	52.23	52.23	52.23	00.00	100.00	52.23	52.23	N/A	198,000	103,410
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	9	73.63	80.38	83.29	16.99	96.51	60.82	101.67	66.51 to 101.41	251,944	209,833
01-OCT-10 To 30-SEP-11	9	76.86	74.29	72.37	10.77	102.65	47.39	91.03	69.65 to 87.76	338,211	244,763
01-OCT-11 To 30-SEP-12	8	62.19	65.45	65.01	26.11	100.68	43.56	100.52	43.56 to 100.52	673,301	437,746
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	12	73.23	80.41	81.80	14.43	98.30	66.51	101.67	69.65 to 95.19	265,542	217,221
01-JAN-11 To 31-DEC-11	6	77.01	70.17	69.21	13.69	101.39	47.39	87.76	47.39 to 87.76	365,650	253,058
<u>ALL</u>	26	72.34	73.68	70.98	17.58	103.80	43.56	101.67	68.44 to 82.94	411,454	292,051

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	26	72.34	73.68	70.98	17.58	103.80	43.56	101.67	68.44 to 82.94	411,454	292,051
<u>ALL</u>	26	72.34	73.68	70.98	17.58	103.80	43.56	101.67	68.44 to 82.94	411,454	292,051

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	12	77.01	76.64	78.37	12.58	97.79	52.23	100.52	68.44 to 85.00	281,859	220,886
1	12	77.01	76.64	78.37	12.58	97.79	52.23	100.52	68.44 to 85.00	281,859	220,886
<u>ALL</u>	26	72.34	73.68	70.98	17.58	103.80	43.56	101.67	68.44 to 82.94	411,454	292,051

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

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 26  
 Total Sales Price : 10,957,804  
 Total Adj. Sales Price : 10,697,804  
 Total Assessed Value : 7,593,334  
 Avg. Adj. Sales Price : 411,454  
 Avg. Assessed Value : 292,051

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 17.58  
 PRD : 103.80

COV : 22.62  
 STD : 16.67  
 Avg. Abs. Dev : 12.72  
 MAX Sales Ratio : 101.67  
 MIN Sales Ratio : 43.56

95% Median C.I. : 68.44 to 82.94  
 95% Wgt. Mean C.I. : 64.18 to 77.78  
 95% Mean C.I. : 66.95 to 80.41

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	9	71.85	73.62	67.49	26.76	109.08	43.56	101.67	46.40 to 101.41	723,100	488,039
1	9	71.85	73.62	67.49	26.76	109.08	43.56	101.67	46.40 to 101.41	723,100	488,039
<b>_____Grass_____</b>											
County	15	73.63	74.25	76.89	13.54	96.57	52.23	100.52	68.44 to 82.94	253,154	194,639
1	15	73.63	74.25	76.89	13.54	96.57	52.23	100.52	68.44 to 82.94	253,154	194,639
<b>_____ALL_____</b>	<b>26</b>	<b>72.34</b>	<b>73.68</b>	<b>70.98</b>	<b>17.58</b>	<b>103.80</b>	<b>43.56</b>	<b>101.67</b>	<b>68.44 to 82.94</b>	<b>411,454</b>	<b>292,051</b>

## 92 County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Wheeler	1	2,705	2,700	2,430	2,300	2,220	2,135	2,015	1,885	2,050
Garfield	1	N/A	2,750	2,390	2,080	2,040	1,955	1,235	1,195	1,844
Valley	1	N/A	3,200	3,200	2,400	2,100	2,100	1,500	1,500	2,528
Greeley	1	N/A	2,300	2,300	2,300	2,285	2,285	2,285	2,149	2,259
Greeley	2	N/A	3,225	2,945	2,755	2,610	2,555	2,555	2,390	2,766
Boone	1	4,255	4,093	3,939	3,898	3,779	3,784	3,275	2,880	3,791
Boone	2	2,735	2,549	2,491	2,588	2,413	2,424	2,116	1,954	2,317
Antelope	2	3,125	3,100	3,050	3,030	3,025	3,015	2,400	1,990	2,801
Holt	4001	3,200	3,181	3,097	3,098	2,872	2,898	2,298	2,300	2,834
Holt	4003	N/A	2,179	2,025	1,925	1,868	1,879	1,556	1,400	1,703

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Wheeler	1	1,295	1,285	1,050	1,040	1,025	840	690	525	828
Garfield	1	N/A	1,070	950	910	820	740	660	580	799
Valley	1	N/A	1,400	1,400	1,400	1,120	1,120	1,120	1,050	1,224
Greeley	1	N/A	1,250	1,250	1,250	1,050	1,050	750	600	914
Greeley	2	N/A	1,675	1,650	1,640	1,435	1,370	950	780	1,221
Boone	1	3,850	3,847	3,155	3,126	3,085	3,097	2,693	2,695	3,196
Boone	2	1,560	1,560	1,044	1,146	892	896	752	729	919
Antelope	2	1,270	1,270	1,100	1,030	980	945	800	785	999
Holt	4001	1,198	1,172	1,049	1,049	914	920	800	800	997
Holt	4003	N/A	1,100	1,050	1,045	918	920	800	799	891

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Wheeler	1	915	900	745	675	660	603	494	423	478
Garfield	1	N/A	535	535	535	495	470	417	343	370
Valley	1	N/A	751	751	747	750	741	566	548	574
Greeley	1	N/A	535	485	459	460	438	424	420	425
Greeley	2	N/A	703	668	633	622	604	576	555	569
Boone	1	926	988	848	854	924	903	787	803	859
Boone	2	665	710	665	592	604	503	459	472	486
Antelope	2	583	605	594	623	607	610	593	519	565
Holt	4001	655	676	679	677	629	647	511	480	551
Holt	4003	680	680	680	673	661	727	602	512	608

Source: 2013 Abstract of Assessment, Form 45, Schedule IX



## 2013 Correlation Section for Wheeler County

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### A. Agricultural Land

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

Wheeler County's population as of the 2010 census is 818. This is a rural area with two villages/towns in the county, Bartlett and Ericson. Wheeler County is all considered to be located within the sandhill region. The county is agriculture, ranching (80 percent grassland), and center pivot irrigated cropland (17 percent) with a small amount of dryland acres (2 percent) in the southeast portion of the county (heavier soils). The Cedar River flows from northwest to southeast across the southwest portion of Wheeler County. The majority of Wheeler County is within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is strictly enforced, with close monitoring of assessed irrigated acres, with regulations prohibiting the irrigation of uncertified acres. The northerly edge of Wheeler County is located in the Upper Elkhorn Natural Resource District (UENRD). The UENRD began certification of irrigated acres in the spring of 2012.

Wheeler County is bordered by Garfield County on the west, Holt County to the north, Antelope and Boone Counties to the east, and Greeley County to the south. Only the sandhill portions of the adjoining counties are considered comparable to Wheeler County lands. The soils in Wheeler County and the sandhill portions of the adjoining counties are excessively drained sandy soils, predominately Valentine series. It needs to be noted that Wheeler County consists of one Market Area, as the market influences and values are similar throughout the County. The land values of this general area do trend to higher land prices going from west to east. Land values to the north and south are more varied based on soils, topography and depth to ground water, i.e. wet meadows, irrigation.

The agricultural market in this sandhill area has seen a steady increase in land values for both irrigated land and grassland. These increases are supported by record high livestock and grain prices during the last several years. Wheeler County had 20 qualified ag sales during the 3 year study period. The statistical sample was increased to 26 sales which resulted in all the thresholds being met. A total of 6 sales were added from comparable areas in four of the adjoining counties. All added sales were within 3 miles of Wheeler County. An analysis of the sales showed a significant reduction in sales ratios from oldest to newer years in the study period. To eliminate the bias or support the trend, sales were added to balance the number of irrigated or grass sales from year to year.

All classes of agricultural land received increases in assessed value for 2013. Irrigated land was increased 10 to 15%, dryland was increased up to 15%, and grassland was increased up to 10%. Due to the continuing increase in grain prices and its influence on cropland prices, the values of dryland was increased at a rate similar to irrigated even though there were no dryland sales available. It needs to be noted that seldom are there enough dryland sales in the sandhills area on which to base a determination of level of value. This is due in large part to the very limited number of dryland acres in the sandhills (Wheeler County 2%). The Wheeler County values for 2013 are well within the range of and supported by assessed values for 2013 in the comparable sandhills areas of adjoining counties. All statistical indications support that

**2013 Correlation Section  
for Wheeler County**

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assessments are acceptable and values are within the acceptable range. The statistical profile further breaks down subclasses of 95% and 80% majority land use. When you look at the 95% MLU grass subclass you will notice the median to be above the range. However, the 80% MLU is more reliable with more sales and is within the range at 73.63%.

Based on the consideration of all available information, the level of value is determined to be 72% of market value for the agricultural class of real property. Because the known assessment practices are reliable and consistent, it is believed that the agricultural class of property is being treated in a uniform and proportionate manner.

**2013 Correlation Section  
for Wheeler County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2013 Correlation Section for Wheeler County

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### 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 of 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 International Association of Assessing Officers (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.

## 2013 Correlation Section for Wheeler County

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### 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 IAAO 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Wheeler County**

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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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, 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. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,889</b>	<b>Value : 316,773,376</b>	<b>Growth 685,765</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	45	161,870	0	0	65	585,139	110	747,009	
<b>02. Res Improve Land</b>	144	562,445	0	0	148	2,115,665	292	2,678,110	
<b>03. Res Improvements</b>	147	2,722,609	0	0	149	2,549,600	296	5,272,209	
<b>04. Res Total</b>	192	3,446,924	0	0	214	5,250,404	406	8,697,328	119,854
<b>% of Res Total</b>	47.29	39.63	0.00	0.00	52.71	60.37	21.49	2.75	17.48
<b>05. Com UnImp Land</b>	9	15,745	0	0	0	0	9	15,745	
<b>06. Com Improve Land</b>	33	84,045	0	0	4	7,275	37	91,320	
<b>07. Com Improvements</b>	33	681,155	0	0	4	212,605	37	893,760	
<b>08. Com Total</b>	42	780,945	0	0	4	219,880	46	1,000,825	0
<b>% of Com Total</b>	91.30	78.03	0.00	0.00	8.70	21.97	2.44	0.32	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	10	498,825	10	498,825	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	10	498,825	10	498,825	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.53	0.16	0.00
<b>Res &amp; Rec Total</b>	192	3,446,924	0	0	224	5,749,229	416	9,196,153	119,854
<b>% of Res &amp; Rec Total</b>	46.15	37.48	0.00	0.00	53.85	62.52	22.02	2.90	17.48
<b>Com &amp; Ind Total</b>	42	780,945	0	0	4	219,880	46	1,000,825	0
<b>% of Com &amp; Ind Total</b>	91.30	78.03	0.00	0.00	8.70	21.97	2.44	0.32	0.00
<b>17. Taxable Total</b>	234	4,227,869	0	0	228	5,969,109	462	10,196,978	119,854
<b>% of Taxable Total</b>	50.65	41.46	0.00	0.00	49.35	58.54	24.46	3.22	17.48

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	52	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	1,034	196,704,760	1,034	196,704,760
28. Ag-Improved Land	0	0	0	0	376	76,727,475	376	76,727,475
29. Ag Improvements	0	0	0	0	393	33,144,163	393	33,144,163
30. Ag Total							1,427	306,576,398

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	240	263.16	313,160	240	263.16	313,160	
33. HomeSite Improvements	257	0.00	8,567,675	257	0.00	8,567,675	339,435
34. HomeSite Total				<b>276</b>	<b>282.16</b>	<b>8,903,445</b>	
35. FarmSite UnImp Land	54	379.42	284,580	54	379.42	284,580	
36. FarmSite Improv Land	307	2,367.03	1,775,310	307	2,367.03	1,775,310	
37. FarmSite Improvements	340	0.00	24,576,488	340	0.00	24,576,488	226,476
38. FarmSite Total				<b>394</b>	<b>2,746.45</b>	<b>26,636,378</b>	
39. Road & Ditches	634	1,917.00	0	634	1,917.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>670</b>	<b>4,945.61</b>	<b>35,539,823</b>	<b>565,911</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,233.10	1.95%	3,335,545	2.57%	2,705.01
46. 1A	249.80	0.40%	674,460	0.52%	2,700.00
47. 2A1	579.10	0.92%	1,407,210	1.09%	2,429.99
48. 2A	1,139.50	1.80%	2,620,850	2.02%	2,300.00
49. 3A1	3,884.98	6.15%	8,624,625	6.65%	2,219.99
50. 3A	14,660.61	23.19%	31,300,580	24.15%	2,135.01
51. 4A1	26,640.79	42.14%	53,681,325	41.42%	2,015.00
52. 4A	14,832.67	23.46%	27,959,675	21.57%	1,885.01
53. Total	63,220.55	100.00%	129,604,270	100.00%	2,050.03
<b>Dry</b>					
54. 1D1	130.20	2.25%	168,610	3.53%	1,295.01
55. 1D	176.80	3.06%	227,200	4.75%	1,285.07
56. 2D1	268.20	4.64%	281,610	5.89%	1,050.00
57. 2D	423.30	7.33%	440,240	9.21%	1,040.02
58. 3D1	798.30	13.82%	818,390	17.11%	1,025.17
59. 3D	1,431.03	24.78%	1,202,085	25.14%	840.01
60. 4D1	1,852.66	32.07%	1,278,365	26.73%	690.02
61. 4D	695.54	12.04%	365,330	7.64%	525.25
62. Total	5,776.03	100.00%	4,781,830	100.00%	827.87
<b>Grass</b>					
63. 1G1	275.70	0.10%	252,280	0.19%	915.05
64. 1G	100.60	0.04%	90,540	0.07%	900.00
65. 2G1	280.27	0.10%	208,825	0.15%	745.09
66. 2G	1,879.50	0.66%	1,268,915	0.94%	675.13
67. 3G1	4,194.35	1.48%	2,766,670	2.04%	659.62
68. 3G	40,432.62	14.24%	24,362,720	17.96%	602.55
69. 4G1	92,080.79	32.44%	45,468,470	33.52%	493.79
70. 4G	144,617.80	50.95%	61,233,675	45.14%	423.42
71. Total	283,861.63	100.00%	135,652,095	100.00%	477.88
<b>Irrigated Total</b>					
	63,220.55	17.54%	129,604,270	47.82%	2,050.03
<b>Dry Total</b>					
	5,776.03	1.60%	4,781,830	1.76%	827.87
<b>Grass Total</b>					
	283,861.63	78.76%	135,652,095	50.05%	477.88
72. Waste	7,571.41	2.10%	998,380	0.37%	131.86
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	360,429.62	100.00%	271,036,575	100.00%	751.98

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	63,220.55	129,604,270	63,220.55	129,604,270
<b>77. Dry Land</b>	0.00	0	0.00	0	5,776.03	4,781,830	5,776.03	4,781,830
<b>78. Grass</b>	0.00	0	0.00	0	283,861.63	135,652,095	283,861.63	135,652,095
<b>79. Waste</b>	0.00	0	0.00	0	7,571.41	998,380	7,571.41	998,380
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>360,429.62</b>	<b>271,036,575</b>	<b>360,429.62</b>	<b>271,036,575</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,220.55	17.54%	129,604,270	47.82%	2,050.03
<b>Dry Land</b>	5,776.03	1.60%	4,781,830	1.76%	827.87
<b>Grass</b>	283,861.63	78.76%	135,652,095	50.05%	477.88
<b>Waste</b>	7,571.41	2.10%	998,380	0.37%	131.86
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>360,429.62</b>	<b>100.00%</b>	<b>271,036,575</b>	<b>100.00%</b>	<b>751.98</b>

## 2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

92 Wheeler

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,583,899	8,697,328	113,429	1.32%	119,854	-0.07%
02. Recreational	455,220	498,825	43,605	9.58%	0	9.58%
03. Ag-Homesite Land, Ag-Res Dwelling	8,686,825	8,903,445	216,620	2.49%	339,435	-1.41%
<b>04. Total Residential (sum lines 1-3)</b>	<b>17,725,944</b>	<b>18,099,598</b>	<b>373,654</b>	<b>2.11%</b>	<b>459,289</b>	<b>-0.48%</b>
05. Commercial	1,000,825	1,000,825	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	26,316,752	26,636,378	319,626	1.21%	226,476	0.35%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>27,317,577</b>	<b>27,637,203</b>	<b>319,626</b>	<b>1.17%</b>	<b>226,476</b>	<b>0.34%</b>
<b>10. Total Non-Agland Real Property</b>	<b>45,043,521</b>	<b>45,736,801</b>	<b>693,280</b>	<b>1.54%</b>	<b>685,765</b>	<b>0.02%</b>
11. Irrigated	111,536,515	129,604,270	18,067,755	16.20%		
12. Dryland	4,338,835	4,781,830	442,995	10.21%		
13. Grassland	123,466,920	135,652,095	12,185,175	9.87%		
14. Wasteland	889,225	998,380	109,155	12.28%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>240,231,495</b>	<b>271,036,575</b>	<b>30,805,080</b>	<b>12.82%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>285,275,016</b>	<b>316,773,376</b>	<b>31,498,360</b>	<b>11.04%</b>	<b>685,765</b>	<b>10.80%</b>

**2013  
THREE YEAR ASSESSMENT PLAN  
FOR  
WHEELER COUNTY  
Assessment Years 2013, 2014 and 2015**

**GENERAL DESCRIPTION OF COUNTY**

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

**Real Property Assessment Requirements:**

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

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

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

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

Per the 2012 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	680	36.04%	6.06%
Commercial	46	2.44%	.351%
Recreational	8	.425%	less than .01%
Agricultural	1153	61.10 %	93.59%

Agricultural land – 361,235.56. Total Taxable Acres

97.99% of County is agricultural and of that 78.93% consists primarily of grassland.

New Property: For assessment year 2012, an estimated 10 building permits and or information statements were filed for new property constructions/additions in the county.

For more information see 2011 Reports & Opinions, Abstract and Assessor Survey.

## **CURRENT RESOURCES:**

- A. **Staff/Budget/Training:** The Wheeler County Clerk serves also as the County Assessor, Clerk of District Court, Election Commissioner, Register of Deeds and Jury Commissioner. Her staff consists of one full time person. The Assessor & Staff both work on the assessment function. The assessor attends education classes on an annual basis to keep her Assessor's certificate current pursuant to requirement. The Assessor does her best to keep updated on all educational training, by means of attending classes, internet and manuals. The purposed budget for the 2012-2013 fiscal year is \$9,700.00. The office has implemented MIPS CAMA system and is beginning the process of adding data to the program.
- 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. Just got CAMA and is in process of learning the new system and adding sketches and information as 6 year review is being done.
- E. Web based –None

## **PROCEDURE MANUAL**

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

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

Wheeler County contracts with a certified appraiser in the appraisal of improvements and annual pickup work. The appraiser is certified and follows all Regulations and 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 2012.

**Level of Value, Quality, and Uniformity for assessment year 2012:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	Not enough Sales to Determine		
Commercial	Not enough Sales to Determine		
Recreational	Not enough Sales to Determine		
Agricultural	70.00%	21.85%	105.89%

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2012 Reports & Opinions.

**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. The Assessor has contacted an appraiser and plans to have an overall review of the villages done for 2013.

**Commercial:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. The appraiser has been contracted and plans to have commercial property done for 2013.

**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 2014.**

**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. The Assessor is contacting appraiser to start re-appraisal for 2014. At this time because of budget may only be able to do half of county home and ag improvements.

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

**Residential:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Tentatively planning to re-appraise Lake Ericson in the 6 year review process.

**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. If budget mandates the remainder of county's rural home sites and ag improvements will be done.

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

Record Maintenance, Mapping updates, & Ownership changes. All Property Record cards, i.e. Rural, Urban, Lake, Commercial, are maintained manually on the front of the card as well as electronic (MIPS) information on pages printed on demand and inserted in the card. Made record as part of the record card are, the Parcel number, Cadastral Information, Tax District Information, School District Codes, Legal Description , Status, Present Use, Zoning, Size, School District , Photos of Major Improvements, four or more prior year's history of the final assessed value of land and improvements, area of documentation ownership changes and noting of splits or additions. The current owner Name, Address is continually updated. Location of properties is found on area maps. Beginning year 2008, 911 physical locations will be added to the property cards. Annual functions of the County Assessor are but not limited to:

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

**PERSONAL PROPERTY:**

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

**Schedules 265 Values \$15,197,686 .**

**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   \$ 776,470.**

### **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 2011.
- d. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
- e. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- f. Tax List Corrections – prepare tax list correction documents for county board approval.
- g. County Board of Equalization – attends taxpayer appeal hearings before TERC, defend valuation.
- h. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
- i. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.

### **CONCLUSION**

The Assessor is a Clerk-Ex officio who has numerous duties in addition to the Assessor's function. She has one employee to assist her in all her various duties. The county board, in the past, has authorized general appraisals by outside appraisers when the need arises. The Wheeler county will, of course, continue annually updating values based on market studies and sales, maintain & update all Assessor's records and to do the annual pickup work. In the event that a disparity in general valuations and values appear in any classification we will undertake a general professional revaluation study for that classification. Wheeler County will maintain the standards of Level of Value and Quality of Assessment as required by Nebraska Law and Regulations.

Respectfully submitted.  
Cara Snider  
Wheeler County Assessor

Date June 15th, 2012

**2013 Assessment Survey for Wheeler County**

**A. Staffing and Funding Information**

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$9,700
7.	<b>Adopted budget, or granted budget if different from above:</b>
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$25,000
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$2,000
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000 - IAAO classes; mileage/meals/lodging - \$2,400; Dues/registration - \$1,000 TOTAL \$4,400
12.	<b>Other miscellaneous funds:</b>
	\$3,300 Clerical/postage/supplies
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$4,999.73

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	Yes, got just recently and adding data as we are doing re-appraisals
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	No

6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No
7.	<b>Who maintains the GIS software and maps?</b>
	Not applicable
8.	<b>Personal Property software:</b>
	MIPS

### C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Chad Martinsen, Martinsen Appraisal
2.	<b>GIS Services:</b>
	None
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

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



# 2013 Certification for Wheeler County

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This is to certify that the 2013 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 5th day of April, 2013.



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

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Ruth A. Sorensen  
Property Tax Administrator



