



**2016 REPORTS & OPINIONS**

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**WHEELER COUNTY**



**Pete Ricketts**  
Governor

**STATE OF NEBRASKA**  
DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cara Snider, Wheeler County Assessor

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## Introduction

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

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

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

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

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

## **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

**Analysis of Assessment Practices:**

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

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

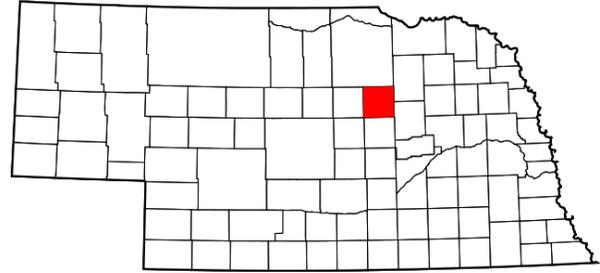
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

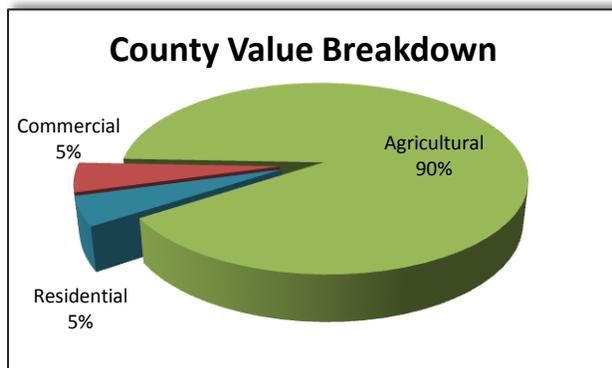
*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 575 square miles, Wheeler had 766 residents, per the Census Bureau Quick Facts for 2014, a 7% population decline from the 2010 US Census. In a review of the past fifty years, Wheeler has seen a steady drop in population of 41% (Nebraska Department of Economic Development). Reports indicated that 77% of county residents were homeowners and 95% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Wheeler convene in and around Bartlett, the county seat. Per the latest information available from the U.S. Census Bureau, there were twenty-one employer establishments in Wheeler. County-wide employment was at 508 people, a 3% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Wheeler that has fortified the local rural area economies. Wheeler is included in both the Lower Loup and Upper Elkhorn Natural Resources Districts (NRD). Grass land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Wheeler ranks tenth in forage-land used for all hay and haylage, grass silage, and greenchop. In value of sales by commodity group, Wheeler ranks first in horses, ponies, mules, burros, and donkeys and ninth in hogs and pigs (USDA AgCensus).

Wheeler County Quick Facts	
Founded	1881
Namesake	Former secretary of the Nebraska State Board of Agriculture Daniel H. Wheeler
Region	Central
County Seat	Bartlett
Other Communities	Ericson
Most Populated	Bartlett (117) -5% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

## 2016 Residential Correlation for Wheeler County

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### *Assessment Actions*

For assessment year 2016 the county assessor and staff physically reviewed and inspected valuation grouping 03-Lake Ericson. A lot study was performed, updated costing and new depreciation was put on.

### *Description of Analysis*

Residential sales are stratified into three valuation groupings with two of the three groupings being represented in the qualified statistics.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Bartlett and Ericson
02	Rural
03	Lake Ericson

The residential profile for Wheeler County is made up of 27 total sales. Only the median measure of central tendency is within the range. The high mean can be attributed to low dollar sales, while the low weighted mean and high price related differential may be an indication of assessment regressivity. This occurs when higher valued properties have a lower assessment to sales ratio than low-dollar properties. The qualitative statistics improve with the removal of the low dollar sales, and support the use of the median in determining a level of value within the acceptable range. All valuation groupings with sufficient sales fall within the acceptable range for the calculated median.

### *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending verification questionnaires in a self-addressed stamped envelope to both the buyer and seller; the county reports the response rate is not very good. The county assessor serves as an ex-officio clerk, and as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been filed

## 2016 Residential Correlation for Wheeler County

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monthly and the AVU was generally accurate when compared with the property record cards with exception to one data entry error.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. An independent lister is hired by the county to complete review and pick-up work for residential properties. Office staff also conducts pick-up work when necessary. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. A review of inspection dates during the review of sold and unsold parcels support the county’s reported assessment actions.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The county assessor until recently had Bartlett and Ericson in separate valuation groups. The market didn’t appear to recognize a difference, so for 2016 these two groups were combined into one. Lot studies and depreciation were last done in 2012 for Bartlett, Ericson and Rural, and 2015 for Lake Ericson. The 2012 costing is used for all improvements.

### *Equalization and Quality of Assessment*

The valuation group substratum indicates that all groups are statistically within the acceptable range. While the qualitative statistics in each grouping are not within the acceptable ranges, each of the valuation groupings has been subject to the same inspection and reappraisal cycle as the remainder of the county. Therefore all properties within the residential class are determined to be at uniform portions of market value.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	15	94.77	108.35	89.70	38.05	118.58
03	12	92.45	108.51	89.07	42.03	121.83
____ALL____	27	94.77	107.31	89.30	39.36	120.17

Based on the assessment practices review and the statistical analysis, the quality of assessment in Wheeler County is in compliance with professionally accepted mass appraisal standards.

### *Level of Value*

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

# 2016 Commercial Correlation for Wheeler County

## *Assessment Actions*

For assessment year 2016 routine maintenance and pick up work were the only actions performed in Wheeler County. The last reappraisal was put on for the 2015 year.

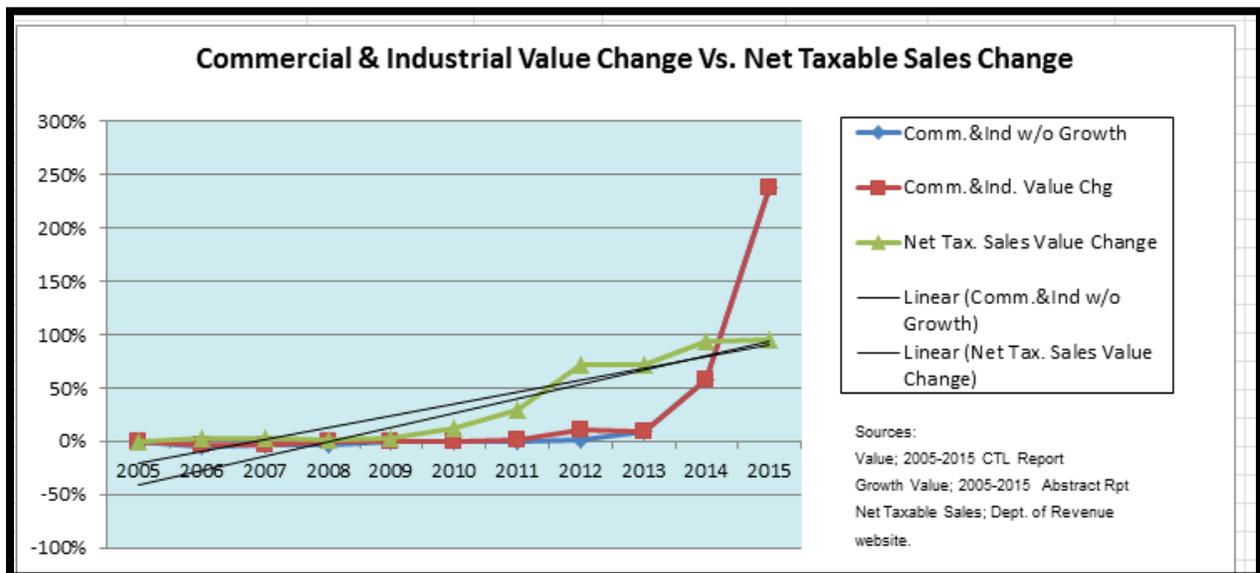
## *Description of Analysis*

Currently there are two valuation groupings within the commercial class.

Valuation Grouping	Assessor Location
01	Bartlett and Ericson
02	Rural

Only four qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle ([http://revenue.nebraska.gov/research/salestax\\_data.html](http://revenue.nebraska.gov/research/salestax_data.html)) as one indicator of commercial market activity.



The Net Taxable Sales point toward an Average Annual Rate of 7.33% net increase over ten of the last eleven years. The Annual Percent Change in assessed value illustrates an average annual percent change excluding growth for the same time period of 15.22%, a -7.89 point difference. Although there were years in the data that indicated a decline in the Net Taxable Sales from the

## 2016 Commercial Correlation for Wheeler County

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previous year (years 2013 and 2008) the remainder were fairly positive. The incline in commercial value change from 2014 to 2015 was due to the reappraisal being put on the assessment roll.

### *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The county's sales verification process includes sending verification questionnaires in a self-addressed stamped envelope to both the buyer and seller; the county reports the response rate is not very good. The county assessor serves as an ex-officio clerk, and, as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was generally accurate when compared with the property record cards with exception to one data entry error.

The county's inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. A contract appraiser is hired by the county to complete review and pick-up work for commercial properties. Office staff also conducts pick-up work, when necessary. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. A review of inspection dates during the review of sold and unsold parcels support the county's reported assessment actions.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. Currently Bartlett and Ericson are combined into one grouping with the Rural being a separate grouping. It was discussed with the county that possible all commercial parcels could be identified as one valuation grouping.

## 2016 Commercial Correlation for Wheeler County

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### *Equalization and Quality of Assessment*

With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionated manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substrata.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	3	91.37	164.77	76.80	101.19	214.54
02	1	94.40	94.40	94.40	00.00	100.00
___ALL___	4	92.89	147.18	84.43	75.47	174.32

### *Level of Value*

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of real property.

# 2016 Agricultural Correlation for Wheeler County

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## *Assessment Actions*

For assessment year 2016 land use was reviewed and updated as information was received from sources such as the property owners, Farm Service Agency (FSA) maps and Natural Resource Districts (NRD). A sales analysis was completed; as a result grass land increased approximately 13% while irrigated and dry land remained the same.

## *Description of Analysis*

Agricultural land in Wheeler County is divided between 78% being grass, 18% irrigated, 2% dry land with the remaining 2% being waste ground. There is one market area for the entire county. Each year the county assessor studies the market for trends that might indicate additional areas. All counties adjoining Wheeler are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Analysis of the sales within the county showed that irrigated and grassland had a disproportionate number of sales in the newer years. Comparable sales from outside Wheeler County were supplemented in the land uses to maximize the majority land use (MLU) samples sizes and achieve a proportionate and representative mix of sales. The county assessor's decision to not change irrigated and dry cropland values for 2016 but to increase grassland values is similar to the trend of the agricultural market in this area.

The statistics calculated for the county supports that values are within the acceptable range overall and for the irrigated and grass land subclasses. There are not a sufficient number of dry land sales; however, in the past years the county assessor has increased dry land values proportionately with the market; for that reason the dry land values are also believed to be acceptable.

## *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The county's verification process includes sending verification questionnaires in a self-addressed stamped envelope to both the buyer and seller; the county reports the response rate is not very good. The county assessor serves as an ex-officio clerk, and as such, records all deeds; much of the sales review is conducted at the time deeds are filed. If the county assessor has additional questions, the buyer and/or seller are contacted via telephone.

## 2016 Agricultural Correlation for Wheeler County

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The review also looked at the filing of Real Estate Transfer Statement as well as a check of the values reported on the Assessed Value Update (AVU). The 521's have been filed monthly and the AVU was generally accurate when compared with the property record cards with exception to one data entry error.

The county's inspection and review cycle for all real property was discussed with the county assessor. The inspection process includes an on-site physical inspection of the property. An independent lister is hired by the county to complete review and pick-up work for rural residential properties. The inspection date and type of inspection are recorded on the property record card; a dated photograph is taken. Physical review and inspection of agricultural improvements are completed on the same schedule as rural residential properties. As part of the six year inspection process the county does a drive-by review of land use; changes are identified on the property record card. In addition, the county reviews and updates land use annually as information is received from sources such as the property owner, FSA, and NRDs.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis supports the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. Conversations with the county assessor indicate that the same appraisal process is applied to rural residential properties and agricultural homes and outbuildings. The same costing and depreciation tables are used. The farm home site value is the same as the rural residential first acre home site. Although the county does not have a written policy in place to define agricultural or non-agricultural land, there is no reason to believe that the county is not considering the primary use of the parcel to identify and value agricultural land.

### *Equalization*

The analysis supports that the county has achieved equalization; comparison of Wheeler County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2016 parallel the movement of the agricultural market across the region.

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

## 2016 Agricultural Correlation for Wheeler County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	72.05	74.58	73.93	20.86	100.88
1	13	72.05	74.58	73.93	20.86	100.88
<u>Grass</u>						
County	17	69.37	75.07	68.88	26.29	108.99
1	17	69.37	75.07	68.88	26.29	108.99
<u>ALL</u>						
	35	72.05	76.93	73.90	26.62	104.10

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Wheeler County is 72%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 8th day of April, 2016.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Wheeler County

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### Residential Real Property - Current

Number of Sales	27	Median	94.77
Total Sales Price	\$1,043,850	Mean	107.31
Total Adj. Sales Price	\$1,076,850	Wgt. Mean	89.30
Total Assessed Value	\$961,630	Average Assessed Value of the Base	\$30,344
Avg. Adj. Sales Price	\$39,883	Avg. Assessed Value	\$35,616

### Confidence Interval - Current

95% Median C.I	73.25 to 111.72
95% Wgt. Mean C.I	
95% Mean C.I	84.03 to 130.59
% of Value of the Class of all Real Property Value in the	2.33
% of Records Sold in the Study Period	6.51
% of Value Sold in the Study Period	7.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	27	88	87.89
2014	19		87.93
2013	17		79.18
2012	10		68.10

## 2016 Commission Summary for Wheeler County

### Commercial Real Property - Current

Number of Sales	4	Median	92.89
Total Sales Price	\$192,001	Mean	147.18
Total Adj. Sales Price	\$143,001	Wgt. Mean	84.43
Total Assessed Value	\$120,735	Average Assessed Value of the Base	\$69,874
Avg. Adj. Sales Price	\$35,750	Avg. Assessed Value	\$30,184

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-58.76 to 353.12
% of Value of the Class of all Real Property Value in the County	0.57
% of Records Sold in the Study Period	9.09
% of Value Sold in the Study Period	3.93

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	5	100	101.61
2014	4	0	107.78
2013	3		117.27
2012	3		46.11

**92 Wheeler**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 27  
Total Sales Price : 1,043,850  
Total Adj. Sales Price : 1,076,850  
Total Assessed Value : 961,630  
Avg. Adj. Sales Price : 39,883  
Avg. Assessed Value : 35,616

MEDIAN : 95  
WGT. MEAN : 89  
MEAN : 107  
COD : 39.36  
PRD : 120.17

COV : 54.83  
STD : 58.84  
Avg. Abs. Dev : 37.30  
MAX Sales Ratio : 316.75  
MIN Sales Ratio : 53.00

95% Median C.I. : 73.25 to 111.72  
95% Wgt. Mean C.I. :  
95% Mean C.I. : 84.03 to 130.59

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	1	86.55	86.55	86.55	00.00	100.00	86.55	86.55	N/A	39,900	34,535
01-JAN-14 To 31-MAR-14	4	121.23	132.25	120.01	16.37	110.20	111.67	174.88	N/A	58,875	70,659
01-APR-14 To 30-JUN-14	4	91.56	92.97	97.44	11.42	95.41	81.18	107.60	N/A	21,625	21,071
01-JUL-14 To 30-SEP-14	9	103.72	115.86	87.40	39.31	132.56	53.83	316.75	64.13 to 114.85	32,911	28,763
01-OCT-14 To 31-DEC-14	3	73.25	122.49	99.08	70.47	123.63	69.67	224.54	N/A	25,250	25,018
01-JAN-15 To 31-MAR-15	1	53.00	53.00	53.00	00.00	100.00	53.00	53.00	N/A	31,000	16,430
01-APR-15 To 30-JUN-15	3	75.54	107.55	70.63	56.70	152.27	59.30	187.80	N/A	52,333	36,965
01-JUL-15 To 30-SEP-15	2	62.04	62.04	63.82	03.88	97.21	59.63	64.44	N/A	77,500	49,463
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	18	105.66	112.79	100.34	28.87	112.41	53.83	316.75	83.85 to 113.16	36,561	36,685
01-OCT-14 To 30-SEP-15	9	69.67	96.35	71.95	51.79	133.91	53.00	224.54	59.30 to 187.80	46,528	33,478
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	20	105.66	115.56	100.99	33.94	114.43	53.83	316.75	81.18 to 113.16	34,698	35,042
<u>ALL</u>	27	94.77	107.31	89.30	39.36	120.17	53.00	316.75	73.25 to 111.72	39,883	35,616

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	15	94.77	106.35	89.70	38.05	118.56	53.00	224.54	69.67 to 114.85	25,957	23,284
03	12	92.45	108.51	89.07	42.03	121.83	59.30	316.75	64.44 to 113.16	57,292	51,031
<u>ALL</u>	27	94.77	107.31	89.30	39.36	120.17	53.00	316.75	73.25 to 111.72	39,883	35,616

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	26	90.66	107.14	89.23	42.01	120.07	53.00	316.75	73.25 to 111.67	41,294	36,848
06											
07	1	111.72	111.72	111.72	00.00	100.00	111.72	111.72	N/A	3,200	3,575
<u>ALL</u>	27	94.77	107.31	89.30	39.36	120.17	53.00	316.75	73.25 to 111.72	39,883	35,616

**92 Wheeler  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 27  
 Total Sales Price : 1,043,850  
 Total Adj. Sales Price : 1,076,850  
 Total Assessed Value : 961,630  
 Avg. Adj. Sales Price : 39,883  
 Avg. Assessed Value : 35,616

MEDIAN : 95  
 WGT. MEAN : 89  
 MEAN : 107  
 COD : 39.36  
 PRD : 120.17

COV : 54.83  
 STD : 58.84  
 Avg. Abs. Dev : 37.30  
 MAX Sales Ratio : 316.75  
 MIN Sales Ratio : 53.00

95% Median C.I. : 73.25 to 111.72  
 95% Wgt. Mean C.I. :  
 95% Mean C.I. : 84.03 to 130.59

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	214.24	214.24	225.63	47.85	94.95	111.72	316.75	N/A	3,600	8,123	
Less Than 15,000	7	174.88	173.48	177.68	34.20	97.64	83.85	316.75	83.85 to 316.75	7,314	12,996	
Less Than 30,000	10	113.29	142.85	122.88	53.77	116.25	59.63	316.75	73.25 to 224.54	10,495	12,897	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	24	85.20	98.74	88.04	36.55	112.15	53.00	224.54	69.67 to 111.67	43,194	38,026	
Greater Than 14,999	19	75.54	83.35	84.41	25.58	98.74	53.00	129.30	64.13 to 107.60	52,245	44,100	
Greater Than 29,999	16	81.05	85.60	85.20	26.47	100.47	53.00	129.30	64.13 to 109.64	58,681	49,994	
<u>Incremental Ranges</u>												
0 TO 4,999	2	214.24	214.24	225.63	47.85	94.95	111.72	316.75	N/A	3,600	8,123	
5,000 TO 14,999	5	174.88	157.18	169.83	24.43	92.55	83.85	224.54	N/A	8,800	14,945	
15,000 TO 29,999	3	73.25	71.35	70.69	09.80	100.93	59.63	81.18	N/A	17,917	12,665	
30,000 TO 59,999	9	73.34	80.16	78.79	25.28	101.74	53.00	109.64	53.83 to 107.60	39,100	30,806	
60,000 TO 99,999	5	94.77	94.12	91.62	22.40	102.73	59.30	129.30	N/A	70,400	64,499	
100,000 TO 149,999	2	88.80	88.80	85.17	27.43	104.26	64.44	113.16	N/A	117,500	100,080	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	27	94.77	107.31	89.30	39.36	120.17	53.00	316.75	73.25 to 111.72	39,883	35,616	

**92 Wheeler**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 4  
Total Sales Price : 192,001  
Total Adj. Sales Price : 143,001  
Total Assessed Value : 120,735  
Avg. Adj. Sales Price : 35,750  
Avg. Assessed Value : 30,184

MEDIAN : 93  
WGT. MEAN : 84  
MEAN : 147  
COD : 75.47  
PRD : 174.32

COV : 87.95  
STD : 129.44  
Avg. Abs. Dev : 70.10  
MAX Sales Ratio : 340.16  
MIN Sales Ratio : 62.79

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -58.76 to 353.12

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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-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
01-APR-13 To 30-JUN-13	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	91.37	91.37	91.37	00.00	100.00	91.37	91.37	N/A	30,000	27,410
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	2	217.28	217.28	98.30	56.55	221.04	94.40	340.16	N/A	31,501	30,965
01-OCT-13 To 30-SEP-14	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
01-OCT-14 To 30-SEP-15	1	91.37	91.37	91.37	00.00	100.00	91.37	91.37	N/A	30,000	27,410
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	2	217.28	217.28	98.30	56.55	221.04	94.40	340.16	N/A	31,501	30,965
01-JAN-14 To 31-DEC-14	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
<u>ALL</u>	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	91.37	164.77	76.80	101.19	214.54	62.79	340.16	N/A	27,000	20,737
02	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
<u>ALL</u>	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184

<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	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184
04											
<u>ALL</u>	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184

**92 Wheeler**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 4  
Total Sales Price : 192,001  
Total Adj. Sales Price : 143,001  
Total Assessed Value : 120,735  
Avg. Adj. Sales Price : 35,750  
Avg. Assessed Value : 30,184

MEDIAN : 93  
WGT. MEAN : 84  
MEAN : 147  
COD : 75.47  
PRD : 174.32

COV : 87.95  
STD : 129.44  
Avg. Abs. Dev : 70.10  
MAX Sales Ratio : 340.16  
MIN Sales Ratio : 62.79

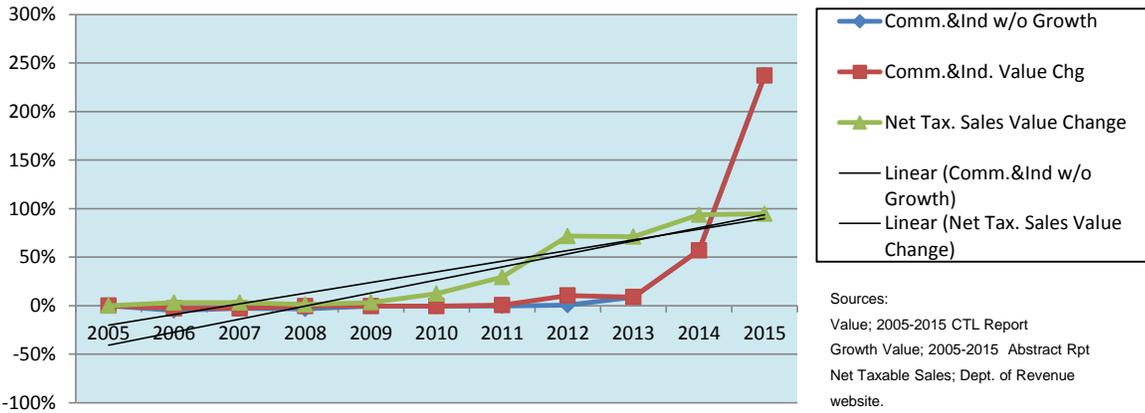
95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -58.76 to 353.12

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<b>SALE PRICE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
Less Than 15,000	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
Less Than 30,000	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	91.37	82.85	82.63	11.54	100.27	62.79	94.40	N/A	47,333	39,110
Greater Than 14,999	3	91.37	82.85	82.63	11.54	100.27	62.79	94.40	N/A	47,333	39,110
Greater Than 29,999	3	91.37	82.85	82.63	11.54	100.27	62.79	94.40	N/A	47,333	39,110
<u>Incremental Ranges</u>											
0 TO 4,999	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
60,000 TO 99,999	2	92.89	92.89	93.41	01.64	99.44	91.37	94.40	N/A	46,000	42,968
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>	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184

<b>OCCUPANCY CODE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	62,000	58,525
350	1	91.37	91.37	91.37	00.00	100.00	91.37	91.37	N/A	30,000	27,410
384	1	340.16	340.16	340.16	00.00	100.00	340.16	340.16	N/A	1,001	3,405
470	1	62.79	62.79	62.79	00.00	100.00	62.79	62.79	N/A	50,000	31,395
<u>ALL</u>	4	92.89	147.18	84.43	75.47	174.32	62.79	340.16	N/A	35,750	30,184

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 905,420	\$ 183,500	20.27%	\$ 721,920	-	\$ 1,979,279	-
2006	\$ 880,255	\$ 18,949	2.15%	\$ 861,306	-4.87%	\$ 2,041,652	3.15%
2007	\$ 880,250	\$ -	0.00%	\$ 880,250	0.00%	\$ 2,041,780	0.01%
2008	\$ 900,735	\$ 25,680	2.85%	\$ 875,055	-0.59%	\$ 2,003,343	-1.88%
2009	\$ 901,980	\$ -	0.00%	\$ 901,980	0.14%	\$ 2,046,138	2.14%
2010	\$ 901,605	\$ -	0.00%	\$ 901,605	-0.04%	\$ 2,222,014	8.60%
2011	\$ 910,495	\$ 7,195	0.79%	\$ 903,300	0.19%	\$ 2,563,675	15.38%
2012	\$ 1,000,825	\$ 90,330	9.03%	\$ 910,495	0.00%	\$ 3,397,964	32.54%
2013	\$ 985,650	\$ -	0.00%	\$ 985,650	-1.52%	\$ 3,387,361	-0.31%
2014	\$ 1,422,410	\$ -	0.00%	\$ 1,422,410	44.31%	\$ 3,833,129	13.16%
2015	\$ 3,052,440	\$ -	0.00%	\$ 3,052,440	114.60%	\$ 3,852,827	0.51%
<b>Ann %chg</b>	12.92%			<b>Average</b>	<b>15.22%</b>	<b>7.62%</b>	<b>7.33%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-4.87%	-2.78%	3.15%
2007	-2.78%	-2.78%	3.16%
2008	-3.35%	-0.52%	1.22%
2009	-0.38%	-0.38%	3.38%
2010	-0.42%	-0.42%	12.26%
2011	-0.23%	0.56%	29.53%
2012	0.56%	10.54%	71.68%
2013	8.86%	8.86%	71.14%
2014	57.10%	57.10%	93.66%
2015	237.13%	237.13%	94.66%

County Number   
 County Name

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

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

Qualified

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

Number of Sales : 35  
Total Sales Price : 23,803,561  
Total Adj. Sales Price : 23,508,011  
Total Assessed Value : 17,372,794  
Avg. Adj. Sales Price : 671,657  
Avg. Assessed Value : 496,366

MEDIAN : 72  
WGT. MEAN : 74  
MEAN : 77  
COD : 26.62  
PRD : 104.10

COV : 33.56  
STD : 25.82  
Avg. Abs. Dev : 19.18  
MAX Sales Ratio : 156.21  
MIN Sales Ratio : 38.88

95% Median C.I. : 64.78 to 84.93  
95% Wgt. Mean C.I. : 63.77 to 84.03  
95% Mean C.I. : 68.38 to 85.48

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	5	80.85	93.92	64.35	36.02	145.95	56.81	156.21	N/A	549,314	353,470
01-JAN-13 To 31-MAR-13	2	90.01	90.01	103.04	38.95	87.35	54.95	125.07	N/A	557,000	573,923
01-APR-13 To 30-JUN-13	5	72.05	74.10	69.25	18.39	107.00	51.23	92.16	N/A	1,119,546	775,303
01-JUL-13 To 30-SEP-13	1	51.98	51.98	51.98	00.00	100.00	51.98	51.98	N/A	282,920	147,050
01-OCT-13 To 31-DEC-13	4	87.68	90.24	93.70	17.55	96.31	70.63	114.97	N/A	1,169,403	1,095,685
01-JAN-14 To 31-MAR-14	3	81.08	79.68	80.93	09.35	98.46	67.61	90.36	N/A	422,000	341,514
01-APR-14 To 30-JUN-14	1	50.97	50.97	50.97	00.00	100.00	50.97	50.97	N/A	1,170,000	596,325
01-JUL-14 To 30-SEP-14	3	55.10	64.34	64.05	19.33	100.45	52.99	84.93	N/A	544,600	348,797
01-OCT-14 To 31-DEC-14	2	58.87	58.87	55.36	23.97	106.34	44.76	72.98	N/A	831,552	460,386
01-JAN-15 To 31-MAR-15	5	62.74	61.84	58.98	20.77	104.85	38.88	86.43	N/A	286,195	168,793
01-APR-15 To 30-JUN-15	3	73.68	74.66	75.99	08.98	98.25	65.23	85.08	N/A	536,767	407,874
01-JUL-15 To 30-SEP-15	1	125.61	125.61	125.61	00.00	100.00	125.61	125.61	N/A	315,000	395,680
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	13	72.05	82.47	71.23	33.19	115.78	51.23	156.21	54.95 to 110.96	749,325	533,751
01-OCT-13 To 30-SEP-14	11	79.07	76.73	80.60	19.58	95.20	50.97	114.97	52.99 to 96.29	795,219	640,909
01-OCT-14 To 30-SEP-15	11	69.37	70.60	67.42	23.64	104.72	38.88	125.61	44.76 to 86.43	456,307	307,640
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	12	75.56	80.29	81.85	25.60	98.09	51.23	125.07	54.95 to 96.29	972,688	796,179
01-JAN-14 To 31-DEC-14	9	67.61	66.75	62.59	20.63	106.65	44.76	90.36	50.97 to 84.93	636,989	398,670
<u>ALL</u>	35	72.05	76.93	73.90	26.62	104.10	38.88	156.21	64.78 to 84.93	671,657	496,366

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	35	72.05	76.93	73.90	26.62	104.10	38.88	156.21	64.78 to 84.93	671,657	496,366
<u>ALL</u>	35	72.05	76.93	73.90	26.62	104.10	38.88	156.21	64.78 to 84.93	671,657	496,366

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	15	73.68	78.96	72.88	23.43	108.34	51.79	156.21	64.78 to 86.43	330,584	240,919
1	15	73.68	78.96	72.88	23.43	108.34	51.79	156.21	64.78 to 86.43	330,584	240,919
<u>ALL</u>	35	72.05	76.93	73.90	26.62	104.10	38.88	156.21	64.78 to 84.93	671,657	496,366

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

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

Qualified

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 Avg. Assessed Value : 496,366

MEDIAN : 72  
 WGT. MEAN : 74  
 MEAN : 77  
 COD : 26.62  
 PRD : 104.10

COV : 33.56  
 STD : 25.82  
 Avg. Abs. Dev : 19.18  
 MAX Sales Ratio : 156.21  
 MIN Sales Ratio : 38.88

95% Median C.I. : 64.78 to 84.93  
 95% Wgt. Mean C.I. : 63.77 to 84.03  
 95% Mean C.I. : 68.38 to 85.48

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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	13	72.05	74.58	73.93	20.86	100.88	44.76	114.97	56.81 to 92.16	1,125,034	831,706
1	13	72.05	74.58	73.93	20.86	100.88	44.76	114.97	56.81 to 92.16	1,125,034	831,706
<b>_____Grass_____</b>											
County	17	69.37	75.07	68.88	26.29	108.99	38.88	156.21	52.99 to 86.43	344,210	237,084
1	17	69.37	75.07	68.88	26.29	108.99	38.88	156.21	52.99 to 86.43	344,210	237,084
<b>_____ALL_____</b>	<b>35</b>	<b>72.05</b>	<b>76.93</b>	<b>73.90</b>	<b>26.62</b>	<b>104.10</b>	<b>38.88</b>	<b>156.21</b>	<b>64.78 to 84.93</b>	<b>671,657</b>	<b>496,366</b>

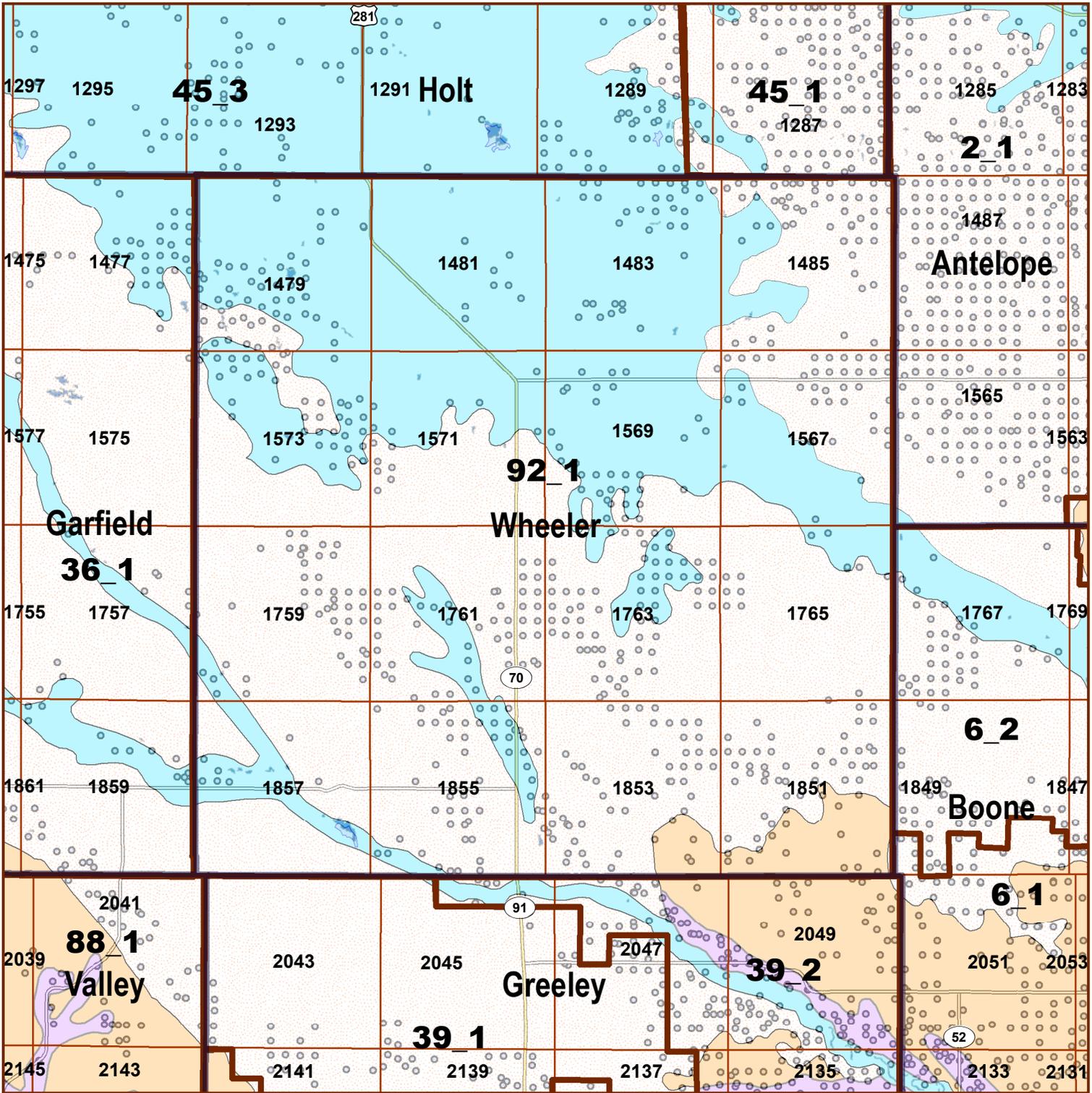
## Wheeler County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	<b>3,259</b>
Garfield	1	n/a	4,265	4,265	3,640	3,640	3,225	3,225	2,760	<b>3,492</b>
Greeley	1	n/a	3,875	3,865	3,845	3,825	3,800	3,775	3,750	<b>3,792</b>
Boone	2	4,600	4,918	4,626	4,742	4,630	4,644	4,631	4,524	<b>4,636</b>
Holt	3	n/a	2,682	2,683	2,700	2,500	2,500	2,299	2,291	<b>2,404</b>
Greeley	2	n/a	5,475	5,275	4,845	4,735	4,580	4,540	4,180	<b>4,841</b>
Holt	1	4,800	4,800	4,800	4,800	4,587	4,600	4,396	4,398	<b>4,619</b>
Valley	1	n/a	5,060	5,060	4,350	4,110	4,110	3,360	3,360	<b>4,411</b>
Antelope	1	5,280	5,280	5,250	5,250	5,100	5,100	4,125	3,850	<b>4,979</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	<b>1,354</b>
Garfield	1	n/a	1,770	1,770	1,550	1,550	1,290	1,290	1,110	<b>1,435</b>
Greeley	1	n/a	2,020	2,010	2,000	1,850	1,830	1,575	1,260	<b>1,693</b>
Boone	2	2,105	2,424	1,462	1,561	1,319	1,318	1,179	1,738	<b>1,419</b>
Holt	3	n/a	1,800	1,800	1,800	1,800	1,800	1,800	1,800	<b>1,800</b>
Greeley	2	n/a	2,780	2,675	2,675	2,570	2,460	2,300	2,140	<b>2,444</b>
Holt	1	1,800	1,800	1,800	1,800	1,800	1,799	1,800	1,800	<b>1,800</b>
Valley	1	n/a	2,150	2,150	2,150	2,115	2,115	2,115	1,980	<b>2,096</b>
Antelope	1	3,360	3,240	2,900	2,900	2,575	2,575	1,860	1,530	<b>2,652</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wheeler	1	1,375	1,295	1,220	1,150	1,070	1,000	970	878	<b>930</b>
Garfield	1	n/a	1,165	1,165	1,165	1,080	1,025	900	741	<b>800</b>
Greeley	1	n/a	1,100	1,080	1,020	1,020	955	915	908	<b>920</b>
Boone	2	1,196	1,256	1,150	966	959	881	867	865	<b>876</b>
Holt	3	1,400	1,406	1,306	1,308	1,303	1,302	1,202	794	<b>1,125</b>
Greeley	2	n/a	1,275	1,210	1,210	1,200	1,182	1,171	1,148	<b>1,160</b>
Holt	1	1,401	1,400	1,303	1,300	1,300	1,301	1,200	1,035	<b>1,181</b>
Valley	1	n/a	1,331	1,332	1,304	1,330	1,274	1,115	1,093	<b>1,122</b>
Antelope	1	1,380	1,350	1,350	1,350	1,350	1,350	1,235	1,180	<b>1,267</b>

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



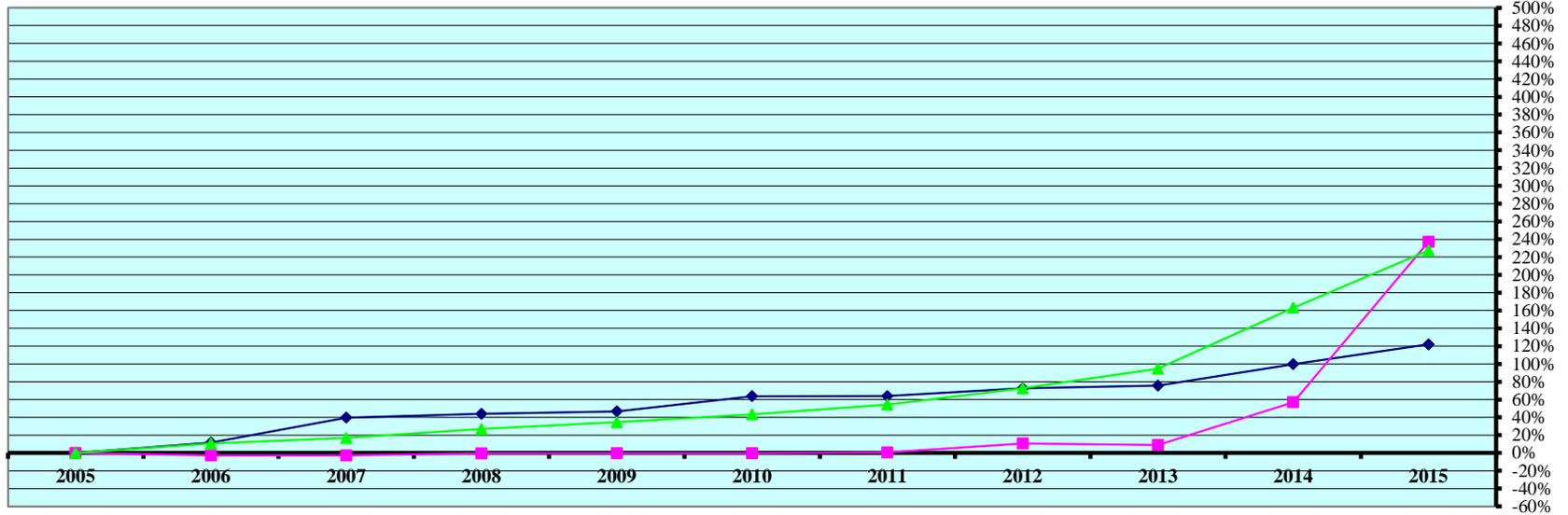
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

# Wheeler County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	5,238,245	--	--	--	905,420	--	--	--	139,245,990	--	--	--
2006	5,849,556	611,311	11.67%	11.67%	880,255	-25,165	-2.78%	-2.78%	153,890,790	14,644,800	10.52%	10.52%
2007	7,312,040	1,462,484	25.00%	39.59%	880,250	-5	0.00%	-2.78%	162,655,695	8,764,905	5.70%	16.81%
2008	7,534,095	222,055	3.04%	43.83%	900,735	20,485	2.33%	-0.52%	176,626,225	13,970,530	8.59%	26.84%
2009	7,679,905	145,810	1.94%	46.61%	901,980	1,245	0.14%	-0.38%	187,299,385	10,673,160	6.04%	34.51%
2010	8,580,939	901,034	11.73%	63.81%	901,605	-375	-0.04%	-0.42%	199,469,845	12,170,460	6.50%	43.25%
2011	8,587,939	7,000	0.08%	63.95%	910,495	8,890	0.99%	0.56%	214,664,535	15,194,690	7.62%	54.16%
2012	9,039,119	451,180	5.25%	72.56%	1,000,825	90,330	9.92%	10.54%	240,231,495	25,566,960	11.91%	72.52%
2013	9,204,288	165,169	1.83%	75.71%	985,650	-15,175	-1.52%	8.86%	270,908,715	30,677,220	12.77%	94.55%
2014	10,462,768	1,258,480	13.67%	99.74%	1,422,410	436,760	44.31%	57.10%	366,225,315	95,316,600	35.18%	163.01%
2015	11,627,169	1,164,401	11.13%	121.97%	3,052,440	1,630,030	114.60%	237.13%	456,242,300	90,016,985	24.58%	227.65%

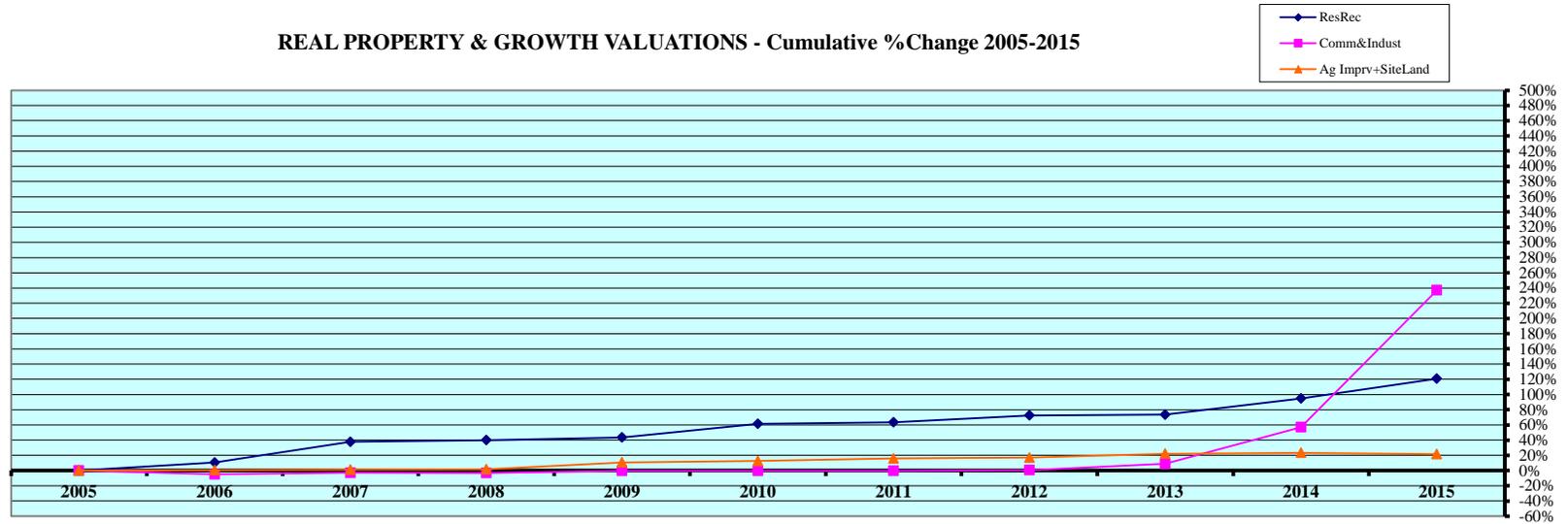
Rate Annual %chg: Residential & Recreational **8.30%**      Commercial & Industrial **12.92%**      Agricultural Land **12.60%**

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

CHART 1      EXHIBIT      92B      Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2005	5,238,245	101,481	1.94%	5,136,764	--	--	905,420	183,500	20.27%	721,920	--	--						
2006	5,849,556	57,078	0.98%	5,792,478	10.58%	10.58%	880,255	18,949	2.15%	861,306	-4.87%	-4.87%						
2007	7,312,040	95,910	1.31%	7,216,130	23.36%	37.76%	880,250	0	0.00%	880,250	0.00%	-2.78%						
2008	7,534,095	201,765	2.68%	7,332,330	0.28%	39.98%	900,735	25,680	2.85%	875,055	-0.59%	-3.35%						
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	43.55%	901,980	0	0.00%	901,980	0.14%	-0.38%						
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	61.44%	901,605	0	0.00%	901,605	-0.04%	-0.42%						
2011	8,587,939	26,775	0.31%	8,561,164	-0.23%	63.44%	910,495	7,195	0.79%	903,300	0.19%	-0.23%						
2012	9,039,119	0	0.00%	9,039,119	5.25%	72.56%	1,000,825	90,330	9.03%	910,495	0.00%	0.56%						
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	73.43%	985,650	0	0.00%	985,650	-1.52%	8.86%						
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	94.72%	1,422,410	0	0.00%	1,422,410	44.31%	57.10%						
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	120.89%	3,052,440	0	0.00%	3,052,440	114.60%	237.13%						
Rate Ann%chg	<b>8.30%</b>			Resid & Rec. w/o growth			<b>7.11%</b>			12.92%			C & I w/o growth			<b>15.22%</b>		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	7,005,005	21,629,152	28,634,157	655,985	2.29%	27,978,172	--
2006	7,050,240	21,937,927	28,988,167	187,425	0.65%	28,800,742	0.58%
2007	7,188,620	22,052,182	29,240,802	271,770	0.93%	28,969,032	-0.07%
2008	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	-0.22%
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%
2010	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	0.07%
2011	8,225,660	25,352,172	33,577,832	428,865	1.28%	33,148,967	-0.19%
2012	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-0.18%
2013	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%
Rate Ann%chg	<b>6.57%</b>	<b>0.75%</b>	<b>2.47%</b>	Ag Imprv+Site w/o growth		<b>0.39%</b>	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Sources:

Value; 2005 - 2015 CTL

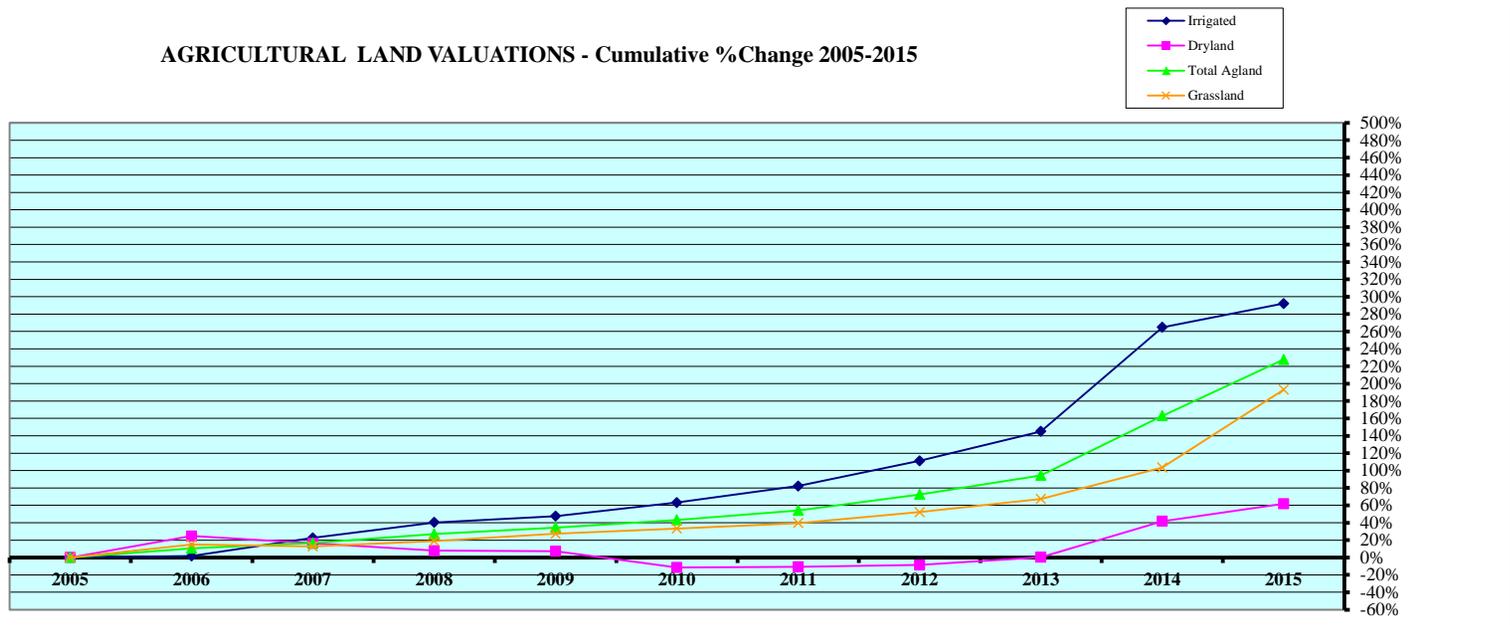
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 92  
County WHEELER

CHART 2

**AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015**



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	52,820,995	--	--	--	4,744,845	--	--	--	81,154,735	--	--	--
2006	53,706,550	885,555	1.68%	1.68%	5,917,580	1,172,735	24.72%	24.72%	93,336,100	12,181,365	15.01%	15.01%
2007	64,670,895	10,964,345	20.42%	22.43%	5,514,570	-403,010	-6.81%	16.22%	91,513,575	-1,822,525	-1.95%	12.76%
2008	74,142,455	9,471,560	14.65%	40.37%	5,114,115	-400,455	-7.26%	7.78%	96,413,000	4,899,425	5.35%	18.80%
2009	77,885,630	3,743,175	5.05%	47.45%	5,085,775	-28,340	-0.55%	7.19%	103,334,210	6,921,210	7.18%	27.33%
2010	86,167,745	8,282,115	10.63%	63.13%	4,194,465	-891,310	-17.53%	-11.60%	108,217,020	4,882,810	4.73%	33.35%
2011	96,237,830	10,070,085	11.69%	82.20%	4,236,785	42,320	1.01%	-10.71%	113,298,440	5,081,420	4.70%	39.61%
2012	111,536,515	15,298,685	15.90%	111.16%	4,338,835	102,050	2.41%	-8.56%	123,466,920	10,168,480	8.97%	52.14%
2013	129,457,395	17,920,880	16.07%	145.09%	4,762,475	423,640	9.76%	0.37%	135,690,465	12,223,545	9.90%	67.20%
2014	192,756,425	63,299,030	48.90%	264.92%	6,728,875	1,966,400	41.29%	41.81%	165,067,100	29,376,635	21.65%	103.40%
2015	207,083,970	14,327,545	7.43%	292.05%	7,678,130	949,255	14.11%	61.82%	237,882,465	72,815,365	44.11%	193.12%

Rate Ann.%chg: Irrigated **14.64%** Dryland **4.93%** Grassland **11.35%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	525,415	--	--	--	0	--	--	--	139,245,990	--	--	--
2006	930,560	405,145	77.11%	77.11%	0	0			153,890,790	14,644,800	10.52%	10.52%
2007	956,655	26,095	2.80%	82.08%	0	0			162,655,695	8,764,905	5.70%	16.81%
2008	956,655	0	0.00%	82.08%	0	0			176,626,225	13,970,530	8.59%	26.84%
2009	993,770	37,115	3.88%	89.14%	0	0			187,299,385	10,673,160	6.04%	34.51%
2010	890,615	-103,155	-10.38%	69.51%	0	0			199,469,845	12,170,460	6.50%	43.25%
2011	891,480	865	0.10%	69.67%	0	0			214,664,535	15,194,690	7.62%	54.16%
2012	889,225	-2,255	-0.25%	69.24%	0	0			240,231,495	25,566,960	11.91%	72.52%
2013	998,380	109,155	12.28%	90.02%	0	0			270,908,715	30,677,220	12.77%	94.55%
2014	1,672,915	674,535	67.56%	218.40%	0	0			366,225,315	95,316,600	35.18%	163.01%
2015	3,597,735	1,924,820	115.06%	584.74%	0	0			456,242,300	90,016,985	24.58%	227.65%

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

Rate Ann.%chg: Total Agric Land **12.60%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	52,746,390	54,434	969			4,719,780	9,301	507			81,192,630	288,975	281		
2006	53,141,915	54,837	969	0.01%	0.01%	6,021,680	9,150	658	29.69%	29.69%	93,492,260	288,694	324	15.26%	15.26%
2007	61,056,030	57,203	1,067	10.14%	10.15%	5,633,275	8,665	650	-1.22%	28.11%	92,824,975	286,796	324	-0.06%	15.20%
2008	74,037,390	60,462	1,225	14.72%	26.37%	5,115,740	7,823	654	0.59%	28.86%	96,437,985	284,384	339	4.77%	20.69%
2009	77,853,000	60,544	1,286	5.01%	32.70%	5,113,285	7,820	654	0.00%	28.86%	103,396,840	284,368	364	7.22%	29.41%
2010	85,931,385	60,617	1,418	10.24%	46.30%	4,331,010	6,328	684	4.67%	34.87%	108,247,730	286,824	377	3.80%	34.32%
2011	94,752,005	60,723	1,560	10.07%	61.03%	4,197,275	6,142	683	-0.15%	34.68%	113,792,225	286,779	397	5.14%	41.22%
2012	111,720,355	62,500	1,788	14.56%	84.47%	4,338,835	6,011	722	5.62%	42.25%	123,825,745	285,121	434	9.45%	54.57%
2013	129,604,270	63,221	2,050	14.68%	111.56%	4,781,830	5,776	828	14.69%	63.15%	135,652,095	283,862	478	10.04%	70.08%
2014	192,567,175	63,688	3,024	47.49%	212.04%	6,838,715	5,749	1,190	43.69%	134.42%	165,044,485	283,419	582	21.86%	107.26%
2015	207,374,695	63,614	3,260	7.81%	236.42%	7,692,830	5,683	1,354	13.79%	166.76%	237,778,975	283,449	839	44.05%	198.57%

Rate Annual %chg Average Value/Acre: 12.90%

10.31%

11.56%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	525,415	8,721	60			0	0				139,184,215	361,431	385		
2006	930,560	8,721	107	77.11%	77.11%	0	0				153,586,415	361,402	425	10.36%	10.36%
2007	930,560	8,721	107	0.00%	77.11%	0	0				160,444,840	361,385	444	4.47%	15.29%
2008	956,655	8,721	110	2.80%	82.08%	0	0				176,547,770	361,391	489	10.03%	26.86%
2009	998,500	8,719	115	4.39%	90.07%	0	0				187,361,625	361,451	518	6.11%	34.61%
2010	887,435	7,561	117	2.49%	94.80%	0	0				199,397,560	361,330	552	6.46%	43.30%
2011	890,540	7,592	117	-0.05%	94.70%	0	0				213,632,045	361,236	591	7.17%	53.57%
2012	891,780	7,592	117	0.14%	94.97%	0	0				240,776,715	361,224	667	12.71%	73.09%
2013	998,380	7,571	132	12.25%	118.86%	0	0				271,036,575	360,430	752	12.82%	95.27%
2014	1,672,915	7,571	221	67.56%	266.73%	0	0				366,123,290	360,427	1,016	35.08%	163.78%
2015	3,597,740	7,571	475	115.06%	688.68%	0	0				456,444,240	360,317	1,267	24.71%	228.96%

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**WHEELER**

Rate Annual %chg Average Value/Acre: 12.65%

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

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
818	WHEELER	24,798,357	597,796	91,161	10,876,134	3,052,440	0	751,035	456,242,300	13,240,885	23,310,815	0	532,960,923
cnty sectorvalue % of total value:		4.65%	0.11%	0.02%	2.04%	0.57%		0.14%	85.61%	2.48%	4.37%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	342,183	0	0	2,173,284	455,275	0	0	0	0	0	0	2,970,742
14.30%	%sector of county sector	1.38%			19.98%	14.92%							0.56%
	%sector of municipality	11.52%			73.16%	15.33%							100.00%
92	ERICSON	120,795	70,286	4,367	2,111,130	747,255	0	0	0	0	0	0	3,053,833
11.25%	%sector of county sector	0.49%	11.76%	4.79%	19.41%	24.48%							0.57%
	%sector of municipality	3.96%	2.30%	0.14%	69.13%	24.47%							100.00%
<b>209 Total Municipalities</b>		<b>462,978</b>	<b>70,286</b>	<b>4,367</b>	<b>4,284,414</b>	<b>1,202,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,024,575</b>
25.55%	%all municip.sect of cnty	1.87%	11.76%	4.79%	39.39%	39.40%							1.13%

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

Cnty#	County
92	WHEELER

CHART 5

EXHIBIT

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Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,899</b>	<b>Value : 541,572,309</b>	<b>Growth 839,475</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	42	143,895	0	0	68	1,051,430	110	1,195,325	
<b>02. Res Improve Land</b>	143	611,575	0	0	145	3,093,465	288	3,705,040	
<b>03. Res Improvements</b>	145	3,603,809	0	0	150	3,332,210	295	6,936,019	
<b>04. Res Total</b>	187	4,359,279	0	0	218	7,477,105	405	11,836,384	142,840
<b>% of Res Total</b>	46.17	36.83	0.00	0.00	53.83	63.17	21.33	2.19	17.02
<b>05. Com UnImp Land</b>	6	4,130	0	0	0	0	6	4,130	
<b>06. Com Improve Land</b>	32	82,245	0	0	6	357,345	38	439,590	
<b>07. Com Improvements</b>	32	1,116,155	0	0	6	1,514,580	38	2,630,735	
<b>08. Com Total</b>	38	1,202,530	0	0	6	1,871,925	44	3,074,455	18,560
<b>% of Com Total</b>	86.36	39.11	0.00	0.00	13.64	60.89	2.32	0.57	2.21
<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	756,175	10	756,175	
<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	756,175	10	756,175	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.53	0.14	0.00
<b>Res &amp; Rec Total</b>	187	4,359,279	0	0	228	8,233,280	415	12,592,559	142,840
<b>% of Res &amp; Rec Total</b>	45.06	34.62	0.00	0.00	54.94	65.38	21.85	2.33	17.02
<b>Com &amp; Ind Total</b>	38	1,202,530	0	0	6	1,871,925	44	3,074,455	18,560
<b>% of Com &amp; Ind Total</b>	86.36	39.11	0.00	0.00	13.64	60.89	2.32	0.57	2.21
<b>17. Taxable Total</b>	225	5,561,809	0	0	234	10,105,205	459	15,667,014	161,400
<b>% of Taxable Total</b>	49.02	35.50	0.00	0.00	50.98	64.50	24.17	2.89	19.23

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	30	0	53	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	1,048	367,799,000	1,048	367,799,000
28. Ag-Improved Land	0	0	0	0	373	124,758,695	373	124,758,695
29. Ag Improvements	0	0	0	0	392	33,347,600	392	33,347,600
30. Ag Total							1,440	525,905,295

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	39	38.52	192,600	39	38.52	192,600	
32. HomeSite Improv Land	223	240.70	1,203,515	223	240.70	1,203,515	
33. HomeSite Improvements	241	0.00	12,467,345	241	0.00	12,467,345	404,990
34. HomeSite Total				<b>280</b>	<b>279.22</b>	<b>13,863,460</b>	
35. FarmSite UnImp Land	60	393.42	393,415	60	393.42	393,415	
36. FarmSite Improv Land	299	2,301.35	2,301,320	299	2,301.35	2,301,320	
37. FarmSite Improvements	348	0.00	20,880,255	348	0.00	20,880,255	273,085
38. FarmSite Total				<b>408</b>	<b>2,694.77</b>	<b>23,574,990</b>	
39. Road & Ditches	635	1,912.94	0	635	1,912.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>688</b>	<b>4,886.93</b>	<b>37,438,450</b>	<b>678,075</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,239.00	1.94%	4,658,650	2.24%	3,760.01
46. 1A	250.95	0.39%	923,495	0.44%	3,680.00
47. 2A1	549.87	0.86%	1,963,035	0.94%	3,570.00
48. 2A	1,142.97	1.79%	3,977,540	1.91%	3,480.00
49. 3A1	3,957.12	6.19%	13,414,660	6.44%	3,390.01
50. 3A	14,718.05	23.03%	48,716,730	23.39%	3,310.00
51. 4A1	27,395.23	42.87%	88,623,790	42.55%	3,235.01
52. 4A	14,649.98	22.93%	46,000,910	22.09%	3,140.00
53. Total	63,903.17	100.00%	208,278,810	100.00%	3,259.29
<b>Dry</b>					
54. 1D1	124.30	2.19%	221,875	2.89%	1,785.00
55. 1D	176.80	3.12%	299,675	3.90%	1,694.99
56. 2D1	268.20	4.73%	413,035	5.38%	1,540.03
57. 2D	421.37	7.43%	619,410	8.07%	1,469.99
58. 3D1	789.97	13.93%	1,113,870	14.51%	1,410.02
59. 3D	1,416.82	24.98%	1,912,710	24.91%	1,350.00
60. 4D1	1,791.31	31.58%	2,274,965	29.63%	1,270.00
61. 4D	682.65	12.04%	822,590	10.71%	1,205.00
62. Total	5,671.42	100.00%	7,678,130	100.00%	1,353.83
<b>Grass</b>					
63. 1G1	275.70	0.10%	379,155	0.14%	1,375.24
64. 1G	99.45	0.04%	128,800	0.05%	1,295.12
65. 2G1	303.60	0.11%	370,390	0.14%	1,219.99
66. 2G	1,864.71	0.66%	2,144,420	0.80%	1,150.00
67. 3G1	4,118.19	1.45%	4,510,605	1.68%	1,095.29
68. 3G	40,432.82	14.28%	41,140,045	15.32%	1,017.49
69. 4G1	91,237.09	32.22%	90,851,710	33.83%	995.78
70. 4G	144,845.80	51.15%	129,008,865	48.04%	890.66
71. Total	283,177.36	100.00%	268,533,990	100.00%	948.29
<b>Irrigated Total</b>					
	63,903.17	17.73%	208,278,810	42.64%	3,259.29
<b>Dry Total</b>					
	5,671.42	1.57%	7,678,130	1.57%	1,353.83
<b>Grass Total</b>					
	283,177.36	78.59%	268,533,990	54.97%	948.29
72. Waste	7,571.55	2.10%	3,975,915	0.81%	525.11
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	360,323.50	100.00%	488,466,845	100.00%	1,355.63

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	63,903.17	208,278,810	63,903.17	208,278,810
<b>77. Dry Land</b>	0.00	0	0.00	0	5,671.42	7,678,130	5,671.42	7,678,130
<b>78. Grass</b>	0.00	0	0.00	0	283,177.36	268,533,990	283,177.36	268,533,990
<b>79. Waste</b>	0.00	0	0.00	0	7,571.55	3,975,915	7,571.55	3,975,915
<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>360,323.50</b>	<b>488,466,845</b>	<b>360,323.50</b>	<b>488,466,845</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,903.17	17.73%	208,278,810	42.64%	3,259.29
<b>Dry Land</b>	5,671.42	1.57%	7,678,130	1.57%	1,353.83
<b>Grass</b>	283,177.36	78.59%	268,533,990	54.97%	948.29
<b>Waste</b>	7,571.55	2.10%	3,975,915	0.81%	525.11
<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>360,323.50</b>	<b>100.00%</b>	<b>488,466,845</b>	<b>100.00%</b>	<b>1,355.63</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bartlett / Ericson	48	143,745	142	605,900	144	3,603,609	192	4,353,254	97,155
83.2 Lake	69	1,072,230	142	3,069,065	142	3,151,495	211	7,292,790	40,210
83.3 Rural	3	735,525	4	30,075	9	180,915	12	946,515	5,475
84 Residential Total	120	1,951,500	288	3,705,040	295	6,936,019	415	12,592,559	142,840

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bartlett / Ericson	6	4,130	32	82,245	32	1,116,155	38	1,202,530	0
85.2	Rural	0	0	6	357,345	6	1,514,580	6	1,871,925	18,560
86	Commercial Total	6	4,130	38	439,590	38	2,630,735	44	3,074,455	18,560

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	275.70	0.10%	379,155	0.15%	1,375.24
88. 1G	99.45	0.04%	128,800	0.05%	1,295.12
89. 2G1	303.60	0.11%	370,390	0.15%	1,219.99
90. 2G	1,864.71	0.68%	2,144,420	0.84%	1,150.00
91. 3G1	3,935.49	1.44%	4,210,970	1.65%	1,070.00
92. 3G	39,146.92	14.31%	39,146,900	15.38%	1,000.00
93. 4G1	86,665.95	31.68%	84,063,405	33.03%	969.97
94. 4G	141,300.30	51.65%	124,044,635	48.74%	877.88
95. Total	273,592.12	100.00%	254,488,675	100.00%	930.18
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	182.70	1.91%	299,635	2.13%	1,640.04
101. 3C	1,285.90	13.42%	1,993,145	14.19%	1,550.00
102. 4C1	4,571.14	47.69%	6,788,305	48.33%	1,485.04
103. 4C	3,545.50	36.99%	4,964,230	35.34%	1,400.15
104. Total	9,585.24	100.00%	14,045,315	100.00%	1,465.31
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	273,592.12	96.62%	254,488,675	94.77%	930.18
CRP Total	9,585.24	3.38%	14,045,315	5.23%	1,465.31
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	283,177.36	100.00%	268,533,990	100.00%	948.29

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

92 Wheeler

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	10,876,134	11,836,384	960,250	8.83%	142,840	7.52%
02. Recreational	751,035	756,175	5,140	0.68%	0	0.68%
03. Ag-Homesite Land, Ag-Res Dwelling	13,240,885	13,863,460	622,575	4.70%	404,990	1.64%
<b>04. Total Residential (sum lines 1-3)</b>	<b>24,868,054</b>	<b>26,456,019</b>	<b>1,587,965</b>	<b>6.39%</b>	<b>547,830</b>	<b>4.18%</b>
05. Commercial	3,052,440	3,074,455	22,015	0.72%	18,560	0.11%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	23,310,815	23,574,990	264,175	1.13%	273,085	-0.04%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>26,363,255</b>	<b>26,649,445</b>	<b>286,190</b>	<b>1.09%</b>	<b>291,645</b>	<b>-0.02%</b>
<b>10. Total Non-Agland Real Property</b>	<b>51,231,309</b>	<b>53,105,464</b>	<b>1,874,155</b>	<b>3.66%</b>	<b>839,475</b>	<b>2.02%</b>
11. Irrigated	207,083,970	208,278,810	1,194,840	0.58%		
12. Dryland	7,678,130	7,678,130	0	0.00%		
13. Grassland	237,882,465	268,533,990	30,651,525	12.89%		
14. Wasteland	3,597,735	3,975,915	378,180	10.51%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>456,242,300</b>	<b>488,466,845</b>	<b>32,224,545</b>	<b>7.06%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>507,473,609</b>	<b>541,572,309</b>	<b>34,098,700</b>	<b>6.72%</b>	<b>839,475</b>	<b>6.55%</b>

## 2016 Assessment Survey for Wheeler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$10,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$10,000
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$35,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,700
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$4,200
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,556.59

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS - data is being added as re-appraisals are completed
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not applicable
7.	<b>Who maintains the GIS software and maps?</b>
	Not applicable
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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

### D. Contracted Services

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

### E. Appraisal /Listing Services

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

## 2016 Residential Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">1</td> <td style="padding: 5px;"> <p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p> </td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">2</td> <td style="padding: 5px;">Rural - all residential parcels not within the villages</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">3</td> <td style="padding: 5px;">Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">Ag</td> <td style="padding: 5px;">Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	<p>Bartlett and Ericson</p> <p>Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade. The housing market is influenced by the school system, business trade, and location.</p> <p>Ericson - only other village within the county besides Bartlett; population of about 90; located on NE Hwy 91 two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn. The housing market is influenced by business trade and location, particularly Lake Ericson</p>	2	Rural - all residential parcels not within the villages	3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins	Ag	Agricultural homes and outbuildings
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2	Rural - all residential parcels not within the villages										
3	Lake Ericson - recreational area two miles south of the village of Ericson; man-made lake on the Cedar River with about 130 surface acres and associated wetlands; active residential market with a demand for lots and existing cabins										
Ag	Agricultural homes and outbuildings										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost approach for improvements; sales approach for vacant lots										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Depreciation tables are developed based on local market information										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Yes										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	Sales study										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are treated the same; no applications to combine lots have been received										

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2012	2012	2012	2013
2	2012	2012	2012	2014-2015
3	2015	2012	2015	2015-2016
Ag	2012	2012	2012	2014-2015

## 2016 Commercial Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Appraiser and staff			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	Bartlett and Ericson Bartlett - largest village and county seat located on US Highway 281; population of about 120; K-12 school system; limited trade including a convenience store/gas station, two cafes, bank, car repair, and post office. Ericson - only other village within the county besides Bartlett; population of about 90; located two miles north of Lake Ericson, a recreation area; limited trade including a livestock sale barn, post office, bank, and two bars		
	2	All commercial parcels located outside the villages of Bartlett and Ericson. Most of the commercial parcels in the rural area are agriculture based.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Cost approach, as well as a market analysis of the qualified sales to estimate the market value of properties			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Commercial properties are valued by contract appraiser, including pickup work and revaluations. Unique properties would be reviewed with the appraiser prior to having appraisal work completed.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation tables are developed based on local market information			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Sales study			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2012	2012	2012
	2	2012	2012	2012
				<u>Date of Last Inspection</u>
				2012-2013
				2014

## 2016 Agricultural Assessment Survey for Wheeler County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and staff						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	No geographic or economic differences have been determined	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	No geographic or economic differences have been determined	2014					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Sales are analyzed each year to determine if one market area for the entire county is supported by the sales and market characteristics						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Real property is classified as agricultural, commercial, and residential based on its use as of assessment date. The classification of use is based on Directive 08-04 for agricultural land, and Department of Revenue, Chapter 10 Real Property Regulations 10.001 Definitions for residential and recreational.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Questionnaires, interviews with buyers and sellers						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>7a.</b>	<b>How many special valuation applications are on file?</b>						
	None						
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	N/A						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						
	N/A						
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>						
	N/A						
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>						
	N/A						

**2015  
THREE YEAR ASSESSMENT PLAN  
FOR  
WHEELER COUNTY**

**Assessment Years 2016, 2017 and 2018  
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 2015 County Abstract, Wheeler County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	683	36.08%	4.59%
Commercial	44	2.32%	.603%
Recreational	10	.53%	less than .01%
Agricultural	1156	61.07 %	94.80%

Agricultural land – 360,316.61. Total Taxable Acres  
 97.74% of County is agricultural and of that 78.67% consists primarily of grassland.  
 New Property: For assessment year 2015, an estimated 10 building permits and or information statements were filed for new property constructions/additions in the county. For more information see 2015 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 2014-2015 fiscal year is \$10,000.00. The office has implemented MIPS CAMA system and is in the process of adding data to the program as the 6 year review is completed.
- B. **Maps:** The cadastral maps were done in 1966 and are still in good condition. The assessor & staff keep these maps updated routinely as to ownership and descriptions. Misc Maps used in the Assessor's office is a plat map of the County updated by ownership and displayed in the courthouse for the public, school district maps and precinct maps. Maps of Sales which are color coded are maintained. Aerial map is available.
- C. **Property Record Cards** –, current listings, photo, sketches, etc. There is a property card for every real estate property in the county. The real estate property cards are located in the recording room of the County Clerk/Ex-Officio Assessor office. The property record cards are maintained and kept current by the Assessor and Staff.

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

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

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

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

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

## **PROCEDURE MANUAL**

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

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

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

There are no Industrial or Special Value classes in Wheeler County, yr 2015.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	96.00%	21.84	100.00
Commercial	Not enough Sales to Determine		
Recreational	Not enough Sales to Determine		
Agricultural	71.00%	32.93%	102.88%

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2015 Reports & Opinions.

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

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

place values on tax roll. The Assessor has completed the 6 year review in 2014 for both villages

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

**Recreational:** Annual Pickup work, send verification questionnaires to a person familiar with the sale, Assessor drive-by of sales location, studies of sales statistics for needed valuation changes, update property cards, place values on tax roll. Fall of 2015/winter 2016 for 2016 assessment year Lake Ericson will be reviewed for the 6 year review process.

**Agricultural:** Annual Pickup work, studies of sales statistics for needed valuation changes, update property cards, maintain a spread sheet on excel of acres sold and other sales statistics. The county has completed the re-listing of all rural improvements for the 6 year review process for the 2015 abstract.

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

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

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

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

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

**Assessment Actions Planned for Assessment Year 2018.**

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

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

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

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

**Functions performed 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 266 Values \$ 24,798,305 .**

### **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 27 Value Exempted \$ 669,890.**

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

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

## **CONCLUSION**

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

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

Respectfully submitted.  
*Cara Snider*  
Wheeler County Assessor

Date June 15th, 2015