

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for Hayes County

Residential Real Property - Current

Number of Sales	15	Median	93.38
Total Sales Price	\$1,017,789	Mean	101.85
Total Adj. Sales Price	\$1,017,789	Wgt. Mean	88.07
Total Assessed Value	\$896,331	Average Assessed Value of the Base	\$33,650
Avg. Adj. Sales Price	\$67,853	Avg. Assessed Value	\$59,755

Confidence Interval - Current

95% Median C.I	67.75 to 127.53
95% Wgt. Mean C.I	61.92 to 114.21
95% Mean C.I	77.97 to 125.73
% of Value of the Class of all Real Property Value in the	2.14
% of Records Sold in the Study Period	5.49
% of Value Sold in the Study Period	9.76

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	10		90.17
2012	8		99.49
2011	13	99	99
2010	12	98	98

2014 Commission Summary for Hayes County

Commercial Real Property - Current

Number of Sales	3	Median	101.13
Total Sales Price	\$50,000	Mean	113.00
Total Adj. Sales Price	\$50,000	Wgt. Mean	124.56
Total Assessed Value	\$62,280	Average Assessed Value of the Base	\$40,603
Avg. Adj. Sales Price	\$16,667	Avg. Assessed Value	\$20,760

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-91.16 to 317.16
% of Value of the Class of all Real Property Value in the County	0.50
% of Records Sold in the Study Period	5.66
% of Value Sold in the Study Period	2.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	3		100.13
2012	5		100.00
2011	8		99
2010	5	100	96

2014 Opinions of the Property Tax Administrator for Hayes 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
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Hayes County

Only routine maintenance was completed within the residential class, the pickup work was completed timely.

2014 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:																						
	The assessor and part-time lister																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Palisade - only a small portion of the Village of Palisade lies in Hayes County.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Hamlet - very small village with no services.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	02	Palisade - only a small portion of the Village of Palisade lies in Hayes County.	03	Hamlet - very small village with no services.	04	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.										
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																						
01	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.																						
02	Palisade - only a small portion of the Village of Palisade lies in Hayes County.																						
03	Hamlet - very small village with no services.																						
04	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.																						
3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	Only the cost approach is used																						
4.	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?																						
	Yes, depreciation tables are developed using local market information.																						
5.	Are individual depreciation tables developed for each valuation grouping?																						
	Yes																						
6.	Describe the methodology used to determine the residential lot values?																						
	Sales studies are conducted and values are applied by the square foot.																						
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"><u>Valuation Grouping</u></th> <th style="width: 25%;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%;"><u>Date of Costing</u></th> <th style="width: 30%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">03</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">04</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2006	2011	2010	02	2006	2011	2010	03	2006	2011	2010	04	2006	2011	2010
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																				
01	2006	2011	2010																				
02	2006	2011	2010																				
03	2006	2011	2010																				
04	2006	2011	2010																				

2014 Residential Correlation Section for Hayes County

County Overview

The economy in Hayes County is agriculturally based; there are only two small villages in the county. Additionally a small part of the Village of Palisade lies in Hayes County. Half of the residential parcels are in the Village of Hayes Center, which contains the only school within the county, and has a few services and amenities available locally. The Village of Hamlet is very small and there are no services or amenities available; there are rarely sales within Hamlet and the market is not organized.

Description of Analysis

The assessor recognizes each town as a separate valuation grouping based on local economics; due to the limited number of sales in each grouping, only the overall sample was analyzed by the Department. A comparison of the number of parcel in each valuation grouping to the number of sold parcels indicates that Hayes Center is somewhat over represented in the sales file while Hamlet is underrepresented. Regardless, with only fifteen sales and qualitative statistics well above the acceptable range, the statistics will not be relied upon to determine the level of value of the class.

The reported assessment actions indicate that only routine maintenance was completed this year; a review of the sales file and the abstract support the reported actions. Conversations with the assessor indicate that residential parcels in Hayes County are to be reappraised for assessment year 2015.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Hayes County during 2012; the review revealed that appraisal techniques were consistently and equitably applied within the residential class.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. The review involved an analysis of the sale utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

Based on the review of assessment practices, the quality of assessment in the residential class is determined to be in compliance with professionally accepted mass appraisal standards.

2014 Residential Correlation Section for Hayes County

Level of Value

Based on analysis of all available information, the level of value of the residential class in Hayes County is determined to be at the statutory level of 100% of market value.

2014 Commercial Assessment Actions for Hayes County

Only routine maintenance was completed within the commercial class, the pickup work was completed timely.

2014 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:			
	The assessor and a part-time lister			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Hayes Center - the only community in the county with basic services and a limited commercial district.		
	03	Hamlet - small, rural village with few commercial properties and no organized market.		
	04	Rural - all commercial properties outside the limits of the Villages, these properties tend to be agricultural and are not comparable to properties within the villages.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Primarily the cost approach is relied upon, when possible the income approach is developed and considered.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Since there are so few commercial properties in the county, market analysis is difficult; therefore, all properties are valued using the cost approach with depreciation applied based on the age and condition of the property.			
4.	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?			
	Currently, the physical depreciation is Marshall-Swift depreciation from the CAMA system, an economic depreciation is applied using the limited local data that is available.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	If warranted a different economic factor may be used.			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales studies are conducted and values are applied by the square foot.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2006	2011	2009
	03	2006	2011	2009
	04	2006	2011	2009

2014 Commercial Correlation Section for Hayes County

County Overview

There are only 43 improved commercial properties in Hayes County; the majority of these will be within Hayes Center and consist of agricultural businesses and basic small town goods and services. There are only eleven commercial parcels outside of Hayes Center, these are primarily in Hamlet, with a few in the rural area. There is not an organized market for commercial property in Hayes County.

Description of Analysis

With only three qualified commercial sales in the current study period, the statistics do not adequately represent the class and cannot be relied upon for purposes of determining a level of value. The reported assessment actions indicate that only routine maintenance was completed this year; a review of the sales file and the abstract support the reported actions.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Hayes County during 2012; the review confirmed that appraisal techniques were consistently and equitably applied within the commercial class.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. The review involved screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

Based on the review of assessment practices, the quality of assessment in the commercial class is determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2014 Agricultural Assessment Actions for Hayes County

For the agricultural improvements only routine maintenance was completed, the pickup work was completed timely.

In 2013 the Hayes County Board of Equalization reduced the value of protested parcels with CRP acres. In order to equalize the protested parcels with the rest of the class, an attempt was made to identify all CRP acres in the county and value the acres accordingly.

A sales study of agricultural land was conducted; the study indicated that all classes of agricultural land needed to be increased. The values for each land capability group increased at varying percentages, but on average irrigated land increased 30%, dry land 32%, and grass 16%.

2014 Agricultural Assessment Survey for Hayes County

1.	Valuation data collection done by:				
	The assessor and part-time lister				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no discernible differences in the market for agricultural land; no market areas have been established.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	There are no discernible differences in the market for agricultural land; no market areas have been established.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	There are no discernible differences in the market for agricultural land; no market areas have been established.				
3.	Describe the process used to determine and monitor market areas.				
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Acres less than 20 acres are reviewed for land use.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Sales verification and other forms of discovery including GIS, FSA maps, and physical inspections.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	n/a				

Hayes County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2,500	2,500	2,260	2,260	2,100	2,100	1,950	1,950	2,282
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566
Hitchcock	90	2,600	2,600	2,500	2,500	2,400	2,400	2,300	2,300	2,559
Dundy	1	N/A	2,519	2,587	2,593	2,541	2,549	2,585	2,599	2,576
Chase	1	N/A	3,500	3,498	3,500	3,500	3,300	3,300	3,300	3,434
Perkins	1	N/A	2,970	2,954	2,911	2,929	2,858	2,888	2,884	2,931
Lincoln	5	N/A	2,955	3,050	3,050	3,042	2,998	2,988	3,032	2,999
Red Willow	1	2,700	2,700	2,630	2,532	2,299	1,921	1,844	1,730	2,607

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	1,230	1,230	1,090	1,090	1,040	1,040	990	990	1,159
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220
Hitchcock	90	1,300	1,301	1,226	1,200	1,100	1,100	1,000	1,002	1,255
Dundy	1	N/A	1,006	696	723	717	520	529	515	802
Chase	1	N/A	1,150	1,150	1,150	1,000	1,000	1,000	1,000	1,112
Perkins	1	N/A	1,230	1,230	1,130	1,130	1,130	1,050	1,050	1,177
Lincoln	5	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130
Red Willow	1	1,500	1,500	1,450	1,450	1,350	1,300	1,250	1,200	1,450

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	360	404	416	383	393	394	365	360	370
Frontier	1	520	520	520	520	520	521	520	520	520
Hitchcock	90	530	365	365	378	365	365	370	365	365
Dundy	1	N/A	350	350	350	350	352	350	350	350
Chase	1	N/A	410	410	410	410	410	410	410	410
Perkins	1	N/A	450	450	450	450	450	450	450	450
Lincoln	5	465	465	465	465	465	385	385	380	388
Red Willow	1	525	525	525	525	525	525	525	525	525

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Hayes County

County Overview

Agricultural land in Hayes County is primarily grassland; about 40% of the acres are irrigated and dry farmland. The county is in the Middle Republican Natural Resource District (NRD), which imposes water allocation restrictions on irrigated parcels. Analysis of the area has not indicated a reason to create market areas within the county. All counties adjoining Hayes are considered comparable.

Description of Analysis

Analysis of sales within the county shows that the sample is disproportionate when stratified by time period and that none of the majority land use (MLU) subclasses contain an adequate number of sales. The sample was expanded with sales from the comparable counties to achieve a proportionate distribution while attempting to maximize the MLU sample sizes.

The statistics support that all land uses have been assessed at similar portions of market value. There is some disparity between the ratios for the 95% MLU and 80% MLU grass samples. The 95% sample is more heavily weighted with sales from the newest year; whereas, the 80% sample is proportionately distributed and is a larger, more reliable sample. The adjustments taken by the assessor for 2014 were at levels that were typical for the southwest region of the state this year and resulted in values that compare well to the adjoining counties. Based on the analysis, agricultural assessments are believed to be acceptable and equalized both within the county and with comparable land across county borders.

Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The evidence supports that agricultural land has been assessed at uniform portions of market value; agricultural assessments are in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land is 73%.

43 Hayes
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 15
Total Sales Price : 1,017,789
Total Adj. Sales Price : 1,017,789
Total Assessed Value : 896,331
Avg. Adj. Sales Price : 67,853
Avg. Assessed Value : 59,755

MEDIAN : 93
WGT. MEAN : 88
MEAN : 102
COD : 34.64
PRD : 115.65

COV : 42.33
STD : 43.11
Avg. Abs. Dev : 32.35
MAX Sales Ratio : 209.50
MIN Sales Ratio : 60.04

95% Median C.I. : 67.75 to 127.53
95% Wgt. Mean C.I. : 61.92 to 114.21
95% Mean C.I. : 77.97 to 125.73

Printed:3/26/2014 9:50:10AM

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-11 To 31-DEC-11	1	60.04	60.04	60.04	00.00	100.00	60.04	60.04	N/A	254,000	152,500
01-JAN-12 To 31-MAR-12	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	4,500	4,202
01-APR-12 To 30-JUN-12	2	113.46	113.46	107.93	45.50	105.12	61.84	165.07	N/A	56,000	60,439
01-JUL-12 To 30-SEP-12	2	111.78	111.78	126.78	14.12	88.17	96.00	127.55	N/A	102,500	129,945
01-OCT-12 To 31-DEC-12	3	75.74	83.46	77.07	17.22	108.29	67.75	106.88	N/A	53,930	41,562
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	4	101.12	120.12	87.30	47.76	137.59	68.76	209.50	N/A	34,375	30,009
01-JUL-13 To 30-SEP-13	2	96.52	96.52	79.82	32.13	120.92	65.51	127.53	N/A	71,500	57,071
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	94.69	100.65	93.39	30.51	107.77	60.04	165.07	60.04 to 165.07	95,917	89,578
01-OCT-12 To 30-SEP-13	9	75.74	102.66	81.14	43.17	126.52	65.51	209.50	67.75 to 127.53	49,143	39,874
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	8	94.69	99.28	105.46	25.98	94.14	61.84	165.07	61.84 to 165.07	60,411	63,707
<u>ALL</u>	15	93.38	101.85	88.07	34.64	115.65	60.04	209.50	67.75 to 127.53	67,853	59,755

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	74.91	99.93	93.13	44.01	107.30	61.84	209.50	65.51 to 127.55	64,167	59,760
02	1	127.32	127.32	127.32	00.00	100.00	127.32	127.32	N/A	25,000	31,830
03	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	4,500	4,202
04	4	91.31	101.93	78.50	37.28	129.85	60.04	165.07	N/A	102,697	80,615
<u>ALL</u>	15	93.38	101.85	88.07	34.64	115.65	60.04	209.50	67.75 to 127.53	67,853	59,755

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	15	93.38	101.85	88.07	34.64	115.65	60.04	209.50	67.75 to 127.53	67,853	59,755
06											
07											
<u>ALL</u>	15	93.38	101.85	88.07	34.64	115.65	60.04	209.50	67.75 to 127.53	67,853	59,755

43 Hayes
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 15
Total Sales Price : 1,017,789
Total Adj. Sales Price : 1,017,789
Total Assessed Value : 896,331
Avg. Adj. Sales Price : 67,853
Avg. Assessed Value : 59,755

MEDIAN : 93
WGT. MEAN : 88
MEAN : 102
COD : 34.64
PRD : 115.65

COV : 42.33
STD : 43.11
Avg. Abs. Dev : 32.35
MAX Sales Ratio : 209.50
MIN Sales Ratio : 60.04

95% Median C.I. : 67.75 to 127.53
95% Wgt. Mean C.I. : 61.92 to 114.21
95% Mean C.I. : 77.97 to 125.73

Printed:3/26/2014 9:50:10AM

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	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	4,500	4,202	
Less Than 15,000	3	96.00	132.96	134.32	40.32	98.99	93.38	209.50	N/A	4,833	6,492	
Less Than 30,000	5	106.88	126.62	121.90	27.59	103.87	93.38	209.50	N/A	12,100	14,750	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	14	85.87	102.46	88.04	40.36	116.38	60.04	209.50	65.51 to 127.55	72,378	63,724	
Greater Than 14,999	12	75.33	94.08	87.40	36.65	107.64	60.04	165.07	65.51 to 127.53	83,607	73,071	
Greater Than 29,999	10	71.84	89.47	85.93	34.37	104.12	60.04	165.07	61.84 to 127.55	95,729	82,258	
<u>Incremental Ranges</u>												
0 TO 4,999	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	4,500	4,202	
5,000 TO 14,999	2	152.75	152.75	152.75	37.15	100.00	96.00	209.50	N/A	5,000	7,638	
15,000 TO 29,999	2	117.10	117.10	117.99	08.73	99.25	106.88	127.32	N/A	23,000	27,138	
30,000 TO 59,999	4	98.15	107.28	105.27	39.76	101.91	67.75	165.07	N/A	45,875	48,291	
60,000 TO 99,999	3	74.91	70.83	71.39	06.18	99.22	61.84	75.74	N/A	69,930	49,922	
100,000 TO 149,999	1	65.51	65.51	65.51	00.00	100.00	65.51	65.51	N/A	110,000	72,057	
150,000 TO 249,999	1	127.55	127.55	127.55	00.00	100.00	127.55	127.55	N/A	200,000	255,090	
250,000 TO 499,999	1	60.04	60.04	60.04	00.00	100.00	60.04	60.04	N/A	254,000	152,500	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	15	93.38	101.85	88.07	34.64	115.65	60.04	209.50	67.75 to 127.53	67,853	59,755	

43 Hayes
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 3
Total Sales Price : 50,000
Total Adj. Sales Price : 50,000
Total Assessed Value : 62,280
Avg. Adj. Sales Price : 16,667
Avg. Assessed Value : 20,760

MEDIAN : 101
WGT. MEAN : 125
MEAN : 113
COD : 53.75
PRD : 90.72

COV : 72.73
STD : 82.18
Avg. Abs. Dev : 54.36
MAX Sales Ratio : 200.47
MIN Sales Ratio : 37.40

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -91.16 to 317.16

Printed:3/26/2014 9:50:11AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	2	118.94	118.94	159.70	68.56	74.48	37.40	200.47	N/A	10,000	15,970
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	2	118.94	118.94	159.70	68.56	74.48	37.40	200.47	N/A	10,000	15,970
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340
01-JAN-12 To 31-DEC-12											
<u>ALL</u>	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760
<u>ALL</u>	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760
04											
<u>ALL</u>	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760

43 Hayes
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 3
Total Sales Price : 50,000
Total Adj. Sales Price : 50,000
Total Assessed Value : 62,280
Avg. Adj. Sales Price : 16,667
Avg. Assessed Value : 20,760

MEDIAN : 101
WGT. MEAN : 125
MEAN : 113
COD : 53.75
PRD : 90.72

COV : 72.73
STD : 82.18
Avg. Abs. Dev : 54.36
MAX Sales Ratio : 200.47
MIN Sales Ratio : 37.40

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -91.16 to 317.16

Printed:3/26/2014 9:50:11AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	37.40	37.40	37.40	00.00	100.00	37.40	37.40	N/A	5,000	1,870	
Less Than 30,000	2	118.94	118.94	159.70	68.56	74.48	37.40	200.47	N/A	10,000	15,970	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760	
Greater Than 14,999	2	150.80	150.80	134.24	32.94	112.34	101.13	200.47	N/A	22,500	30,205	
Greater Than 29,999	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	37.40	37.40	37.40	00.00	100.00	37.40	37.40	N/A	5,000	1,870	
15,000 TO 29,999	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	
30,000 TO 59,999	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
Blank	1	37.40	37.40	37.40	00.00	100.00	37.40	37.40	N/A	5,000	1,870	
353	1	101.13	101.13	101.13	00.00	100.00	101.13	101.13	N/A	30,000	30,340	
528	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	
<u>ALL</u>	3	101.13	113.00	124.56	53.75	90.72	37.40	200.47	N/A	16,667	20,760	

43 Hayes
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 61
Total Sales Price : 44,165,248
Total Adj. Sales Price : 43,693,864
Total Assessed Value : 29,367,578
Avg. Adj. Sales Price : 716,293
Avg. Assessed Value : 481,436

MEDIAN : 73
WGT. MEAN : 67
MEAN : 75
COD : 28.63
PRD : 111.38

COV : 35.61
STD : 26.66
Avg. Abs. Dev : 20.77
MAX Sales Ratio : 128.21
MIN Sales Ratio : 00.00

95% Median C.I. : 66.62 to 83.04
95% Wgt. Mean C.I. : 58.11 to 76.32
95% Mean C.I. : 68.17 to 81.55

Printed:3/26/2014 9:50:12AM

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-10 To 31-DEC-10	11	98.89	103.68	102.65	11.89	101.00	79.95	126.71	89.80 to 118.46	359,929	369,465
01-JAN-11 To 31-MAR-11	1	83.04	83.04	83.04	00.00	100.00	83.04	83.04	N/A	235,500	195,570
01-APR-11 To 30-JUN-11	5	82.42	82.59	83.09	05.02	99.40	73.51	88.24	N/A	534,823	444,372
01-JUL-11 To 30-SEP-11	1	73.38	73.38	73.38	00.00	100.00	73.38	73.38	N/A	372,000	272,958
01-OCT-11 To 31-DEC-11	9	80.93	63.49	55.69	32.31	114.01	00.00	97.17	4.73 to 90.71	730,278	406,695
01-JAN-12 To 31-MAR-12	10	67.42	72.34	69.19	17.52	104.55	45.79	108.94	59.30 to 93.51	517,756	358,237
01-APR-12 To 30-JUN-12	4	67.66	67.79	72.57	25.72	93.41	34.11	101.73	N/A	982,750	713,230
01-JUL-12 To 30-SEP-12	1	35.57	35.57	35.57	00.00	100.00	35.57	35.57	N/A	60,000	21,344
01-OCT-12 To 31-DEC-12	9	55.02	61.33	56.71	27.57	108.15	37.68	128.21	44.26 to 69.09	1,146,169	649,992
01-JAN-13 To 31-MAR-13	2	65.59	65.59	60.87	08.57	107.75	59.97	71.21	N/A	133,700	81,377
01-APR-13 To 30-JUN-13	3	63.78	62.49	59.75	05.00	104.59	57.06	66.62	N/A	1,856,535	1,109,328
01-JUL-13 To 30-SEP-13	5	66.24	76.92	69.21	34.57	111.14	43.27	116.43	N/A	911,887	631,105
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	18	92.47	94.99	93.28	13.92	101.83	73.38	126.71	82.42 to 110.83	402,269	375,250
01-OCT-11 To 30-SEP-12	24	68.21	66.73	64.27	29.06	103.83	00.00	108.94	59.30 to 86.54	655,878	421,537
01-OCT-12 To 30-SEP-13	19	59.97	66.06	60.33	25.51	109.50	37.68	128.21	50.87 to 69.09	1,090,103	657,694
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	16	81.91	71.30	64.45	20.39	110.63	00.00	97.17	71.35 to 88.24	615,882	396,915
01-JAN-12 To 31-DEC-12	24	65.25	65.92	63.16	25.12	104.37	34.11	128.21	50.87 to 69.09	811,837	512,773
<u>ALL</u>	61	72.54	74.86	67.21	28.63	111.38	00.00	128.21	66.62 to 83.04	716,293	481,436

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	61	72.54	74.86	67.21	28.63	111.38	00.00	128.21	66.62 to 83.04	716,293	481,436
<u>ALL</u>	61	72.54	74.86	67.21	28.63	111.38	00.00	128.21	66.62 to 83.04	716,293	481,436

43 Hayes
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 61
Total Sales Price : 44,165,248
Total Adj. Sales Price : 43,693,864
Total Assessed Value : 29,367,578
Avg. Adj. Sales Price : 716,293
Avg. Assessed Value : 481,436

MEDIAN : 73
WGT. MEAN : 67
MEAN : 75
COD : 28.63
PRD : 111.38

COV : 35.61
STD : 26.66
Avg. Abs. Dev : 20.77
MAX Sales Ratio : 128.21
MIN Sales Ratio : 00.00

95% Median C.I. : 66.62 to 83.04
95% Wgt. Mean C.I. : 58.11 to 76.32
95% Mean C.I. : 68.17 to 81.55

Printed:3/26/2014 9:50:12AM

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
_____Irrigated_____											
County	1	87.38	87.38	87.38	00.00	100.00	87.38	87.38	N/A	415,000	362,620
1	1	87.38	87.38	87.38	00.00	100.00	87.38	87.38	N/A	415,000	362,620
_____Dry_____											
County	14	68.87	77.13	72.14	20.68	106.92	51.47	118.46	59.97 to 95.13	357,644	258,020
1	14	68.87	77.13	72.14	20.68	106.92	51.47	118.46	59.97 to 95.13	357,644	258,020
_____Grass_____											
County	10	65.01	67.49	58.56	33.61	115.25	34.11	118.00	35.57 to 96.00	680,300	398,417
1	10	65.01	67.49	58.56	33.61	115.25	34.11	118.00	35.57 to 96.00	680,300	398,417
_____ALL_____	61	72.54	74.86	67.21	28.63	111.38	00.00	128.21	66.62 to 83.04	716,293	481,436

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	10	69.18	70.57	61.57	22.78	114.62	44.26	110.83	47.37 to 87.38	897,296	552,489
1	10	69.18	70.57	61.57	22.78	114.62	44.26	110.83	47.37 to 87.38	897,296	552,489
_____Dry_____											
County	17	69.09	76.82	72.87	19.90	105.42	51.47	118.46	61.33 to 93.51	360,707	262,831
1	17	69.09	76.82	72.87	19.90	105.42	51.47	118.46	61.33 to 93.51	360,707	262,831
_____Grass_____											
County	15	71.21	72.48	66.64	27.72	108.76	34.11	118.00	57.06 to 90.71	661,314	440,699
1	15	71.21	72.48	66.64	27.72	108.76	34.11	118.00	57.06 to 90.71	661,314	440,699
_____ALL_____	61	72.54	74.86	67.21	28.63	111.38	00.00	128.21	66.62 to 83.04	716,293	481,436

Total Real Property Sum Lines 17, 25, & 30	Records : 2,384	Value : 430,098,467	Growth 828,635
--	------------------------	----------------------------	-----------------------

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	45	84,900	0	0	0	0	45	84,900	
02. Res Improve Land	162	324,335	0	0	0	0	162	324,335	
03. Res Improvements	166	5,408,876	0	0	62	3,368,248	228	8,777,124	
04. Res Total	211	5,818,111	0	0	62	3,368,248	273	9,186,359	228,800
% of Res Total	77.29	63.33	0.00	0.00	22.71	36.67	11.45	2.14	27.61
05. Com UnImp Land	9	10,660	0	0	1	720	10	11,380	
06. Com Improve Land	35	48,040	0	0	6	33,825	41	81,865	
07. Com Improvements	36	1,658,123	0	0	7	400,612	43	2,058,735	
08. Com Total	45	1,716,823	0	0	8	435,157	53	2,151,980	3,970
% of Com Total	84.91	79.78	0.00	0.00	15.09	20.22	2.22	0.50	0.48
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	211	5,818,111	0	0	62	3,368,248	273	9,186,359	228,800
% of Res & Rec Total	77.29	63.33	0.00	0.00	22.71	36.67	11.45	2.14	27.61
Com & Ind Total	45	1,716,823	0	0	8	435,157	53	2,151,980	3,970
% of Com & Ind Total	84.91	79.78	0.00	0.00	15.09	20.22	2.22	0.50	0.48
17. Taxable Total	256	7,534,934	0	0	70	3,803,405	326	11,338,339	232,770
% of Taxable Total	78.53	66.46	0.00	0.00	21.47	33.54	13.67	2.64	28.09

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	17	5,961,000	17	5,961,000	0
24. Non-Producing	0	0	0	0	1	1,830	1	1,830	0
25. Total	0	0	0	0	18	5,962,830	18	5,962,830	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	39	0	34	73

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,580	272,732,295	1,580	272,732,295
28. Ag-Improved Land	1	12,565	0	0	493	116,755,805	494	116,768,370
29. Ag Improvements	0	0	0	0	460	23,296,633	460	23,296,633
30. Ag Total							2,040	412,797,298

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	1	1.00	650	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	7.40	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	8	8.02	24,060	8	8.02	24,060	
32. HomeSite Improv Land	316	331.45	994,350	316	331.45	994,350	
33. HomeSite Improvements	275	0.00	11,893,673	275	0.00	11,893,673	0
34. HomeSite Total				283	339.47	12,912,083	
35. FarmSite UnImp Land	59	169.76	110,345	59	169.76	110,345	
36. FarmSite Improv Land	473	1,881.29	1,222,835	474	1,882.29	1,223,485	
37. FarmSite Improvements	453	0.00	11,402,960	453	0.00	11,402,960	595,865
38. FarmSite Total				512	2,052.05	12,736,790	
39. Road & Ditches	1,302	5,596.25	0	1,303	5,603.65	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				795	7,995.17	25,648,873	595,865

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	98.00	15,515	2	98.00	15,515

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	124.50	0.18%	311,250	0.20%	2,500.00
46. 1A	30,936.71	45.92%	77,341,775	50.31%	2,500.00
47. 2A1	5,317.56	7.89%	12,017,695	7.82%	2,260.00
48. 2A	1,362.10	2.02%	3,078,340	2.00%	2,260.00
49. 3A1	6,438.11	9.56%	13,520,030	8.79%	2,100.00
50. 3A	15,033.81	22.32%	31,571,000	20.54%	2,100.00
51. 4A1	6,530.41	9.69%	12,734,310	8.28%	1,950.00
52. 4A	1,622.57	2.41%	3,164,015	2.06%	1,950.00
53. Total	67,365.77	100.00%	153,738,415	100.00%	2,282.14
Dry					
54. 1D1	107.50	0.09%	132,225	0.10%	1,230.00
55. 1D	72,044.73	62.61%	88,614,995	66.43%	1,230.00
56. 2D1	6,621.60	5.75%	7,217,540	5.41%	1,090.00
57. 2D	3,930.18	3.42%	4,283,895	3.21%	1,090.00
58. 3D1	6,190.95	5.38%	6,438,590	4.83%	1,040.00
59. 3D	15,671.70	13.62%	16,298,565	12.22%	1,040.00
60. 4D1	6,952.29	6.04%	6,882,765	5.16%	990.00
61. 4D	3,557.65	3.09%	3,522,085	2.64%	990.00
62. Total	115,076.60	100.00%	133,390,660	100.00%	1,159.15
Grass					
63. 1G1	121.54	0.04%	43,755	0.04%	360.00
64. 1G	25,366.30	9.38%	10,253,510	10.25%	404.22
65. 2G1	3,894.38	1.44%	1,619,155	1.62%	415.77
66. 2G	4,059.77	1.50%	1,554,105	1.55%	382.81
67. 3G1	7,397.18	2.73%	2,908,455	2.91%	393.18
68. 3G	21,589.94	7.98%	8,499,510	8.50%	393.68
69. 4G1	36,704.97	13.57%	13,398,335	13.40%	365.03
70. 4G	171,361.40	63.35%	61,727,340	61.72%	360.22
71. Total	270,495.48	100.00%	100,004,165	100.00%	369.71
Irrigated Total					
	67,365.77	14.86%	153,738,415	39.71%	2,282.14
Dry Total					
	115,076.60	25.38%	133,390,660	34.45%	1,159.15
Grass Total					
	270,495.48	59.65%	100,004,165	25.83%	369.71
72. Waste	508.31	0.11%	12,735	0.00%	25.05
73. Other	5.00	0.00%	2,450	0.00%	490.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	453,451.16	100.00%	387,148,425	100.00%	853.78

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	67,365.77	153,738,415	67,365.77	153,738,415
77. Dry Land	0.00	0	0.00	0	115,076.60	133,390,660	115,076.60	133,390,660
78. Grass	33.10	11,915	0.00	0	270,462.38	99,992,250	270,495.48	100,004,165
79. Waste	0.00	0	0.00	0	508.31	12,735	508.31	12,735
80. Other	0.00	0	0.00	0	5.00	2,450	5.00	2,450
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	33.10	11,915	0.00	0	453,418.06	387,136,510	453,451.16	387,148,425

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	67,365.77	14.86%	153,738,415	39.71%	2,282.14
Dry Land	115,076.60	25.38%	133,390,660	34.45%	1,159.15
Grass	270,495.48	59.65%	100,004,165	25.83%	369.71
Waste	508.31	0.11%	12,735	0.00%	25.05
Other	5.00	0.00%	2,450	0.00%	490.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	453,451.16	100.00%	387,148,425	100.00%	853.78

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

43 Hayes

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	8,873,730	9,186,359	312,629	3.52%	228,800	0.94%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,735,335	12,912,083	176,748	1.39%	0	1.39%
04. Total Residential (sum lines 1-3)	21,609,065	22,098,442	489,377	2.26%	228,800	1.21%
05. Commercial	2,151,880	2,151,980	100	0.00%	3,970	-0.18%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,510,825	12,736,790	225,965	1.81%	595,865	-2.96%
08. Minerals	4,908,240	5,962,830	1,054,590	21.49	0	21.49
09. Total Commercial (sum lines 5-8)	19,570,945	20,851,600	1,280,655	6.54%	599,835	3.48%
10. Total Non-Agland Real Property	41,180,010	42,950,042	1,770,032	4.30%	828,635	2.29%
11. Irrigated	118,076,305	153,738,415	35,662,110	30.20%		
12. Dryland	99,197,110	133,390,660	34,193,550	34.47%		
13. Grassland	82,402,100	100,004,165	17,602,065	21.36%		
14. Wasteland	12,885	12,735	-150	-1.16%		
15. Other Agland	120	2,450	2,330	1,941.67%		
16. Total Agricultural Land	299,688,520	387,148,425	87,459,905	29.18%		
17. Total Value of all Real Property (Locally Assessed)	340,868,530	430,098,467	89,229,937	26.18%	828,635	25.93%

**2013 Plan of Assessment for Hayes County
Assessment Years 2014, 2015, and 2016
July 31, 2013**

Plan of Assessment Requirements:

Pursuant to NE State Statute, 77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. This plan is to be presented to the county board of equalization on or before July 31 each year and to the Department of Revenue on or before October 31 each year.

Assessment requirements for Real Property

All real property in the State of Nebraska is subject to taxation unless expressly exempt by Nebraska Statutes or the Nebraska Constitution. All real property other than agricultural land and horticultural land shall be valued at 92-100% of its actual value. Agricultural and horticultural land shall be valued at 69-75% of the actual value. Personal Property shall be valued at its net book value.

General description of Real Property in Hayes County

Per the 2013 County Abstract, Hayes County consists of the following real property types:

	Parcels	Land Value	Impr Value	Total Value	% Value
Residential/Rec	274	\$ 733,025.00	\$ 8,476,015.00	\$ 9,209,040.00	2.7
Commercial/Ind	51	\$ 91,745.00	\$ 2,047,705.00	\$ 2,139,450.00	0.6
Agricultural	2025	\$ 302,116,680.00	\$ 22,910,800.00	\$ 325,027,480.00	95.3
Mineral	16	\$ -	\$ -	\$ 4,908,240.00	1.4
Total	2366	\$ 302,941,450.00	\$ 33,434,520.00	\$ 341,284,210.00	100

Current Resources:

Staff & Training

Due to the population of the Hayes County, the County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the position of County Clerk.. Current staff consists of the Clerk/Assessor, a Deputy Clerk/Assessor and one part time office helper. Both the Clerk and Deputy Clerk hold valid Nebraska Assessor's Certificates.

The 60 hours of education required during the current re-certification period ending December 31, 2014 will be met by all office personnel currently holding an assessor certificate.

Budget

The office of the Clerk/Assessor encompasses the following five offices: County Clerk, Register of Deeds, County Assessor, Election Commissioner, and Clerk of District Court. The Assessor's proposed budget is sufficient to cover the upcoming expenses of office operation.

2013-2014 Adopted Budget

Salaries	\$59,160.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$3,250.00
Pickup appraisal work	\$6,000.00
	\$82,910.00

Hardware and Software:

Hayes County uses MIPs CAMA and Administrative software for parcel record keeping. GIS Workshop is used to map land use and soil type. This system will replace the need to update the current cadastral maps. Three new computers, with required hardware specifications to run GIS workshop and maps, were purchased in 2009.

GIS Workshop has built a web-based appraisal /assessment page for Hayes County. The web page allows anyone with internet access to search for real estate records and information via the internet. We have made efforts to notify the public of this web page through publication in the newspaper, mailings, and informing people in person and by phone.

Property Record Cards

All property record cards are updated annually, or as needed, electronically and with hard copies of the current information. Each Property Record Card includes the following information:

- Current owner and address (if applicable, a situs address if different from owners mailing address)
- Legal description of parcel
- A property record break down report detailing:
 - History of property
 - Codes relating to taxing districts,
 - Property classification codes,
 - Soil types and uses by acre and total acres
 - Current and previous valuation
 - Book and pages of last deed record

Assessment Procedures

Discover, List and Inventory all property:

All real and personal property subject to taxation shall be assessed as of January 1, current year. The appropriate paperwork for ownership changes, splits and combinations are completed according to statutory requirements. All sales are considered to be arm's length, unless through the verification process, it is proven to be otherwise. Sales questionnaires are sent to both seller and buyer to assist in completing the sales review process.

Data Collection: Hayes County will implement procedures to complete a physical inspection of all properties on a six-year cycle.

Real Property Improvements: Hayes County uses various methods of discovering changes in real property. County and village zoning permits, personal property depreciation schedules, reports of taxpayers, realtors and appraisers, information on sales questionnaires and ongoing physical inspections by staff and other sources are all used as means of discovery.

Homestead Exemptions: Homestead exemption applications are accepted in the office from February 1st through June 30. Letters containing pre-printed applications are sent to the previous years' applicants. When returned, they are verified that the applicant is owner/occupant. Applications along with an income statement are forwarded to the Nebraska Department of Revenue by August 1st for income verification.

Personal Property: Personal property data is gathered primarily using the taxpayer’s federal income tax depreciation schedules. All Real Estate Transfer Form 521’s with non-real property value excluded from the purchase price are required to provide an itemized listing of such personal property for use on the following year personal property return of the new owner. Personal property filing forms are sent to each property owner the beginning of March and deadline reminders are published in the local paper twice prior to the filing deadline. Non-responders are contacted by phone prior to the deadline.

Ag Land: Currently, ag land details are gathered from several sources. Irrigated land acres are cross referenced with a listing of owner certified acres at the NRD. CREP and CRP contracts are also used as information sources. Visual inspection along with surveys verifies land usage and size. Once the GIS system is complete, it will be used to keep ag land information current and correct.

Improvements on Leased Land: IOLL data is gathered in the same manner as real property improvements. Current ownership of IOLL’s on school land is updated after each Board of Educational Lands and Funds auction.

Level of Value, Quality and Uniformity for assessment year 2013

Sales rosters provided by the state along with the “what if” spread sheet are used when reviewing the level of value. Information for the following chart was taken from the summary sheets of 2010 Reports and Opinions of the Property Tax Administrator.

Property Class	Median	COD	PRD
Residential		Insufficient # of sales	
Commercial		Insufficient # of sales	
Agriculture	75	25.35	109.83

The office will continue to work with our Liaison to maintain appraisal ratios which comply with Department of Revenue, Property Assessment Division requirements.

	Median	COD	PRD
Residential	92-100%	< 15	98-103%
Commercial	92-100%	< 20	98-103%
Agland	69-75%	< 20	98-103%

Other Functions Performed by the Assessor’s Office

1. Record Maintenance, mapping updates, ownership changes and pickup work
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - * Abstracts (Real & Personal Property)
 - * Assessor survey
 - * Sales information to PA&T rosters and annual Assessed Value Update w/Abstract
 - * Certification of Value to Political Subdivisions
 - * School District Taxable Value Report
 - * Homestead Exemption and Tax Loss Report
 - * Certificate of Taxes Levied Report
 - * Report of current values for properties owned by Board of Education Lands & Funds
 - * Report of all Exempt Property and Taxable Government Owned Property
 - * Report of Trusts owning Ag land in Hayes County
 - * Report of average assessed value in Hayes County of single-family residential property
 - * Annual Plan of Assessment Report

3. Send Personal Property schedules; administer annual filing of personal property schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property; annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. 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.
8. 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.
9. Send Notice of Valuation Changes
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property and centrally assessed. Prepare tax statements for the county treasurer.
11. Tax List Corrections-prepare tax list correction documents for county board approval.
12. County Board of Equalization; attend county board of equalization meetings for valuation protests, assemble and provide information.
13. TERC Appeals; prepare information and attend taxpayer appeal hearings before TERC, defend valuations.
14. TERC Statewide Equalization; attend hearings if applicable to county, defend values and/or implement orders of the TERC.
15. Education; Assessor education- attend meetings, workshops and educational classes to obtain 60 hours of continuing education to maintain assessor certification.

Assessment Actions Planned for Assessment Year 2014

Ag Land: A market analysis of ag sales by land classification groups will be conducted to determine any possible adjustments needed to comply with statistical range requirements. All qualified sales with sale information (ie, date of sale, type of land, selling price) are plotted on a county map to aid in the public education process. Reviews will be done based on GIS

Residential and Commercial: Residential and commercial parcels will be reviewed based on sales information and statistical data. Pickup work of new construction, remodeling and removals will be completed annually as well as a review of all sales. Depreciation tables for dwellings will be reviewed and updated according to current sales information. The miscellaneous building component value pricing sheet pricing will be reviewed

GIS map will continue to be refined. GIS maps will be printed and mailed to landowners. Landowners will be requested to review the maps and visit our office with any questions.

A pickup list for future site visits is continuously being updated. We will continue the current process of sending sales questionnaires to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03.

Assessment Actions Planned for Assessment Year 2015

Ag Land: A market analysis of ag sales by land classification groups will be conducted to determine any possible adjustments needed to comply with statistical range requirements. All qualified sales information

will be plotted on a county map to aid in the public education process. Review of land and acre use will be completed with GIS Workshop.

Residential and Commercial: Residential and commercial parcels will be review based on sales information and statistical data. Pickup work of new construction, remodeling and removals will be completed annually as well as a review of all sales. Depreciation tables for dwellings will be reviewed and updated according to current sales information.

Pick-up work for all classes of property will be conducted. County and village building and zoning permits will be monitored and inspected along with new land sale locations. A pickup list of sites for future visits will be continuously updated. Sales questionnaires will be sent to all sellers and buyers to assist in the maintenance of the sales file and personal property. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03.

Assessment Actions Planned for Assessment Year 2016

Ag Land: A market analysis of ag sales by land classification groups will be conducted to determine any possible adjustments needed to comply with statistical range requirements. All qualified sales information will be plotted on a county map to aid in public education of the 3 year sales study process. Review of land use will be completed with GIS Workshop.

Residential and Commercial: Residential and commercial parcels will be reviewed based on sales information and statistical data. Pickup work of new construction, remodeling and removals will be completed annually as well as a review of all sales. Depreciation tables for dwellings will be reviewed and updated according to current sales information. The miscellaneous building component value pricing sheet pricing will be reviewed

Pick-up work for all classes of property will be conducted. County and village building and zoning permits will be monitored and inspected along with new land sale locations. A pickup list of sites for future visits will be continuously updated. Sales questionnaires will be sent to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03.

Respectfully Submitted:

Susan Messersmith
Hayes County Assessor
7/17/13

2014 Assessment Survey for Hayes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$82,910
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,350
12.	Other miscellaneous funds:
	\$700
13.	Amount of last year's assessor's budget not used:
	\$6,373.84

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC V2
2.	CAMA software:
	MIPS PC V2
3.	Are cadastral maps currently being used?
	They are sometimes used but no longer maintained.
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.hayes.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and staff
8.	Personal Property software:
	MIPS PC V2

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Hayes Center and Palisade
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for the appraisal of oil and gas mineral interests
2.	GIS Services:
	GIS Workshop, Inc
3.	Other services:
	n/a

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, Pritchard & Abbott and a part-time lister
2.	If so, is the appraisal or listing service performed under contract?
	The county has a contract with Pritchard & Abbott
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify qualifications.
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The oil and gas mineral values are established by Pritchard and Abbott; the part-time lister only collects data and does not establish values.

2014 Certification for Hayes County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Hayes County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

