

Table of Contents

2015 Commission Summary

2015 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

2015 Commission Summary for Hayes County

Residential Real Property - Current

Number of Sales	13	Median	89.34
Total Sales Price	\$561,289	Mean	97.16
Total Adj. Sales Price	\$561,289	Wgt. Mean	84.57
Total Assessed Value	\$474,690	Average Assessed Value of the Base	\$33,828
Avg. Adj. Sales Price	\$43,176	Avg. Assessed Value	\$36,515

Confidence Interval - Current

95% Median C.I	67.75 to 127.32
95% Wgt. Mean C.I	69.42 to 99.72
95% Mean C.I	76.87 to 117.45
% of Value of the Class of all Real Property Value in the	1.84
% of Records Sold in the Study Period	4.73
% of Value Sold in the Study Period	5.10

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	15	100	93.38
2013	10		90.17
2012	8		99.49
2011	13	99	99

2015 Commission Summary for Hayes County

Commercial Real Property - Current

Number of Sales	1	Median	200.47
Total Sales Price	\$15,000	Mean	200.47
Total Adj. Sales Price	\$15,000	Wgt. Mean	200.47
Total Assessed Value	\$30,070	Average Assessed Value of the Base	\$40,183
Avg. Adj. Sales Price	\$15,000	Avg. Assessed Value	\$30,070

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.42
% of Records Sold in the Study Period	1.89
% of Value Sold in the Study Period	1.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	3	100	101.13
2013	3		100.13
2012	5		100.00
2011	8		99

2015 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	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Hayes County

A physical inspection of all residential parcels was completed for 2015. The review work includes an onsite exterior inspection of all parcels, new pictures are taken, and measurements are taken on any new construction. When permitted an interior inspection and/or interview with the taxpayer is completed. If the taxpayer is not present, but additional information is needed, follow-up phone calls are completed to gather all necessary information.

Outside of picking up any changes to residential properties, the residential class was not revalued following the inspection work. It is the assessor's intent to update costing and depreciation for assessment year 2016.

2015 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:																																	
	The assessor and deputy assessor																																	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																																	
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																																	
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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.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																	
	Lots being held for sale or resale are valued the same as all other lots within the Village that they are located in.																																	
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2015 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 very 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 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; however, 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 parcels in each valuation grouping to the number of sold parcels indicates that Hayes Center is over represented in the sales file while Hamlet is under represented. Regardless, with only thirteen sales, high qualitative statistics, and a rural market with little organization the statistics will not be relied upon to determine the level of value of the class.

The assessment actions explain that all residential parcels within the county were physically inspected for 2015. The three year plan indicated the assessor's intention to revalue residential parcel this year with a new depreciation study. Due to the amount of time it took to complete the review work and the limited amount of sales data to work with, this work was not completed; conversations with the assessor indicate that it will be prioritized for assessment year 2016. Since the physical inspection work is current within the class, and the market has been stable in recent years, there is no evidence to suggest that the county has not achieved values within the acceptable range.

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. The review found only six sales to be non-qualified during the study period; all available arm's-length sales were used for the measurement of the residential class.

Equalization and Quality of Assessment

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. This review was conducted in Hayes County during 2014; the

2015 Residential Correlation Section for Hayes County

review confirmed that all residential parcels had been inspected during 2014 and found no bias in the treatment of sold and unsold parcels. 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.

Level of Value

Based on analysis of all available information, Hayes County has met the statutory level of value of 100% in the residential class.

2015 Commercial Assessment Actions for Hayes County

A physical inspection of all commercial parcels was completed for 2015. The review work includes an onsite exterior inspection of all parcels, new pictures are taken, and measurements are taken on any new construction. When permitted an interior inspection and/or interview with the taxpayer is completed. If the taxpayer is not present, but additional information is needed, follow-up phone calls are completed to gather all necessary information.

Outside of picking up any changes to commercial properties, the class was not revalued following the inspection work. It is the assessor's intent to update costing and depreciation for assessment year 2016.

2015 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:																							
	The assessor and deputy assessor																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
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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.																							
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2015 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 one qualified commercial sale in the current study period, a level of value determination based on statistics is not feasible. The reported assessment actions indicate all commercial parcels were physically inspected during 2014, with valuation changes limited to picking up new construction and other maintenance. Valuation changes in the abstract support that changes were minimal within the class.

With so few commercial parcels in the county, an analysis whether conducted by the Department or the assessor is difficult and conclusions would likely be unreliable. For this reason, only the cost approach is used within the class with Marshall and Swift depreciation and an economic depreciation derived from the limited sales data. Properties were last revalued, using new costing in 2012.

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. For Hayes County, there was only one nonqualified commercial sale.

Equalization and Quality of Assessment

The Department conducts a cyclical review of assessment practices in which a portion of counties are reviewed each year. This review was conducted in Hayes County during 2014; the review confirmed that there is no bias in the assessment of sold and unsold properties and that the county is meeting the statutory six year inspection requirement. Because assessment practices are consistently applied to all commercial parcels, the quality of assessment of parcels within the commercial class is in compliance with professionally accepted mass appraisal standards.

2015 Commercial Correlation Section for Hayes County

Level of Value

Based on the analysis of all available information, Hayes County has met the statutory level of value of 100% in the commercial class of property.

2015 Agricultural Assessment Actions for Hayes County

A physical inspection of all agricultural improvements was completed for 2015. The review work includes an onsite exterior inspection of all parcels, new pictures are taken, and measurements are taken on any new construction. When permitted an interior inspection and/or interview with the taxpayer is completed. If the taxpayer is not present, but additional information is needed, follow-up phone calls are completed to gather all necessary information.

Outside of picking up any changes to agricultural improvements, values were not changed for 2015. It is the assessor's intent to update costing and depreciation for assessment year 2016.

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 26%, dry land and grass land increased 16-18%.

2015 Agricultural Assessment Survey for Hayes County

1.	Valuation data collection done by:							
	The assessor and deputy assessor							
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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no discernible differences in the market for agricultural land; no market areas have been established.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2012						
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.							
	Parcels 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?							
	Farm home sites and rural residential home sites are valued the same.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	n/a							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Hayes County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	3,150	3,150	2,830	2,830	2,670	2,670	2,490	2,490	2,886
Lincoln	3	n/a	3,709	3,800	3,800	3,792	3,635	3,714	3,747	3,722
Frontier	1	3,000	2,996	2,928	2,939	2,900	2,900	2,844	2,789	2,968
Red Willow	1	2,970	2,970	2,894	2,786	2,528	2,115	2,029	1,905	2,867
Hitchcock	1	3,300	3,300	2,900	2,900	2,800	2,800	2,700	2,700	3,161
Dundy	1	n/a	2,944	2,992	2,998	2,924	2,950	2,988	3,003	2,980
Chase	1	n/a	4,444	4,438	4,444	4,444	4,189	4,188	4,186	4,359
Perkins	1	n/a	3,722	3,703	3,584	3,629	3,478	3,511	3,501	3,630

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	1,425	1,425	1,275	1,275	1,225	1,225	1,160	1,160	1,350
Lincoln	3	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	1,670
Red Willow	1	1,800	1,800	1,740	1,740	1,620	1,560	1,500	1,440	1,740
Hitchcock	1	1,719	1,607	1,436	1,470	1,301	1,428	1,186	1,166	1,539
Dundy	1	n/a	1,579	1,580	1,580	854	855	835	855	1,342
Chase	1	n/a	1,440	1,440	1,440	1,250	1,250	1,250	1,250	1,392
Perkins	1	n/a	1,469	1,463	1,365	1,359	1,343	1,260	1,189	1,409

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	425	508	508	467	489	484	435	426	443
Lincoln	3	625	625	625	625	625	550	550	544	553
Frontier	1	650	650	650	650	650	650	650	650	650
Red Willow	1	675	675	675	675	675	675	675	675	675
Hitchcock	1	500	548	496	480	462	513	441	426	442
Dundy	1	n/a	420	420	420	420	422	420	420	420
Chase	1	n/a	525	525	525	525	525	525	525	525
Perkins	1	n/a	550	550	550	550	550	550	550	550

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

2015 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 need 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 was proportionately distributed; however, 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 maximize the MLU sample sizes.

The statistics support that dry land values are within the acceptable range; but the irrigated and grass subclasses are quite small and are both indicating that values are outside the acceptable range. Parcels in Hayes County tend to be mixed use, analysis of sales that are 50-70% irrigated increases the sample of irrigated sales and consistently produces medians within the acceptable range. The grass land statistics remain above the acceptable range when mixed use parcels are analyzed. The market value of grassland across the state rose significantly in 2014; the assessor increased grass values 18% in recognition of the general market. Analysis of the grass values to the adjoining counties indicates that Hayes County's grass value is similar to both Dundy and Hitchcock County, but lower than the rest of the adjoining counties. The analysis does not indicate that grass land is over assessed in Hayes County.

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 adjustments taken by the assessor for 2015 were at levels that were typical for the southwest region of the state this year and resulted in values that are generally comparable 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. Agricultural

2015 Agricultural Correlation Section for Hayes County

assessments in Hayes County are in compliance with generally accepted mass appraisal standards.

Level of Value

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

43 Hayes
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 561,289
Total Adj. Sales Price : 561,289
Total Assessed Value : 474,690
Avg. Adj. Sales Price : 43,176
Avg. Assessed Value : 36,515

MEDIAN : 89
WGT. MEAN : 85
MEAN : 97
COD : 29.70
PRD : 114.89

COV : 34.55
STD : 33.57
Avg. Abs. Dev : 26.53
MAX Sales Ratio : 175.78
MIN Sales Ratio : 61.80

95% Median C.I. : 67.75 to 127.32
95% Wgt. Mean C.I. : 69.42 to 99.72
95% Mean C.I. : 76.87 to 117.45

Printed:3/27/2015 1:09:36PM

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>Qtrrs</u>											
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	3	74.91	90.33	82.69	26.06	109.24	68.76	127.32	N/A	44,167	36,520
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
01-OCT-13 To 31-DEC-13	2	110.90	110.90	113.04	06.39	98.11	103.81	117.98	N/A	21,500	24,303
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	61.80	61.80	61.80	00.00	100.00	61.80	61.80	N/A	34,000	21,011
01-JUL-14 To 30-SEP-14	2	132.56	132.56	120.61	32.60	109.91	89.34	175.78	N/A	23,500	28,343
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	8	75.33	89.30	79.67	26.64	112.09	65.51	127.53	65.51 to 127.53	54,661	43,548
01-OCT-13 To 30-SEP-14	5	103.81	109.74	101.86	27.47	107.74	61.80	175.78	N/A	24,800	25,261
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	7	103.81	97.97	85.50	22.52	114.58	65.51	127.53	65.51 to 127.53	45,500	38,901
<u>ALL</u>	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515

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	86.38	78.92	25.94	109.45	61.80	127.53	65.51 to 117.98	45,833	36,172
02	1	127.32	127.32	127.32	00.00	100.00	127.32	127.32	N/A	25,000	31,830
03	1	175.78	175.78	175.78	00.00	100.00	175.78	175.78	N/A	17,000	29,883
04	2	91.31	91.31	81.87	17.05	111.53	75.74	106.88	N/A	53,395	43,713
<u>ALL</u>	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515
06											
07											
<u>ALL</u>	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515

43 Hayes
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 561,289
Total Adj. Sales Price : 561,289
Total Assessed Value : 474,690
Avg. Adj. Sales Price : 43,176
Avg. Assessed Value : 36,515

MEDIAN : 89
WGT. MEAN : 85
MEAN : 97
COD : 29.70
PRD : 114.89

COV : 34.55
STD : 33.57
Avg. Abs. Dev : 26.53
MAX Sales Ratio : 175.78
MIN Sales Ratio : 61.80

95% Median C.I. : 67.75 to 127.32
95% Wgt. Mean C.I. : 69.42 to 99.72
95% Mean C.I. : 76.87 to 117.45

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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												
Less Than 15,000												
Less Than 30,000	5	117.98	126.35	125.25	15.66	100.88	103.81	175.78	N/A	21,200	26,553	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515	
Greater Than 14,999	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515	
Greater Than 29,999	8	71.84	78.92	75.10	18.04	105.09	61.80	127.53	61.80 to 127.53	56,911	42,741	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	5	117.98	126.35	125.25	15.66	100.88	103.81	175.78	N/A	21,200	26,553	
30,000 TO 59,999	5	68.76	83.04	80.22	25.39	103.52	61.80	127.53	N/A	39,500	31,689	
60,000 TO 99,999	2	75.33	75.33	75.39	00.56	99.92	74.91	75.74	N/A	73,895	55,713	
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												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	13	89.34	97.16	84.57	29.70	114.89	61.80	175.78	67.75 to 127.32	43,176	36,515	

43 Hayes
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 1
Total Sales Price : 15,000
Total Adj. Sales Price : 15,000
Total Assessed Value : 30,070
Avg. Adj. Sales Price : 15,000
Avg. Assessed Value : 30,070

MEDIAN : 200
WGT. MEAN : 200
MEAN : 200
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 200.47
MIN Sales Ratio : 200.47

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

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-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	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070
01-OCT-13 To 30-SEP-14											
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12											
01-JAN-13 To 31-DEC-13	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070
<u>ALL</u>	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070
<u>ALL</u>	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070

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	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070
04											
<u>ALL</u>	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070

43 Hayes
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 1
Total Sales Price : 15,000
Total Adj. Sales Price : 15,000
Total Assessed Value : 30,070
Avg. Adj. Sales Price : 15,000
Avg. Assessed Value : 30,070

MEDIAN : 200
WGT. MEAN : 200
MEAN : 200
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 200.47
MIN Sales Ratio : 200.47

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

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	
Greater Than 14,999	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
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												
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>	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
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>	1	200.47	200.47	200.47	00.00	100.00	200.47	200.47	N/A	15,000	30,070	

43 Hayes
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 58
Total Sales Price : 42,867,749
Total Adj. Sales Price : 42,817,749
Total Assessed Value : 28,387,748
Avg. Adj. Sales Price : 738,237
Avg. Assessed Value : 489,444

MEDIAN : 72
WGT. MEAN : 66
MEAN : 78
COD : 33.77
PRD : 118.02

COV : 58.36
STD : 45.67
Avg. Abs. Dev : 24.28
MAX Sales Ratio : 351.71
MIN Sales Ratio : 00.00

95% Median C.I. : 63.02 to 77.95
95% Wgt. Mean C.I. : 57.60 to 75.00
95% Mean C.I. : 66.50 to 90.00

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	8	97.94	88.47	93.87	26.15	94.25	00.00	141.50	00.00 to 141.50	398,625	374,188	
01-JAN-12 To 31-MAR-12	13	78.50	75.02	71.85	25.59	104.41	00.00	127.01	59.07 to 91.38	490,966	352,768	
01-APR-12 To 30-JUN-12	2	83.04	83.04	96.37	51.51	86.17	40.27	125.81	N/A	941,500	907,320	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	8	71.89	78.97	72.81	22.95	108.46	55.60	149.89	55.60 to 149.89	815,941	594,073	
01-JAN-13 To 31-MAR-13	1	68.18	68.18	68.18	00.00	100.00	68.18	68.18	N/A	246,000	167,720	
01-APR-13 To 30-JUN-13	2	66.79	66.79	69.62	16.29	95.94	55.91	77.67	N/A	274,464	191,091	
01-JUL-13 To 30-SEP-13	7	70.54	69.43	60.22	17.93	115.29	41.57	99.35	41.57 to 99.35	668,434	402,560	
01-OCT-13 To 31-DEC-13	7	60.17	62.80	54.40	21.42	115.44	42.26	86.27	42.26 to 86.27	1,603,143	872,133	
01-JAN-14 To 31-MAR-14	2	64.68	64.68	62.68	07.58	103.19	59.78	69.58	N/A	505,600	316,905	
01-APR-14 To 30-JUN-14	5	64.77	118.10	54.63	100.68	216.18	47.35	351.71	N/A	1,098,600	600,177	
01-JUL-14 To 30-SEP-14	3	74.17	70.11	69.31	19.08	101.15	46.85	89.30	N/A	545,167	377,864	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	23	81.83	80.40	82.01	32.75	98.04	00.00	141.50	61.01 to 98.01	498,024	408,440	
01-OCT-12 To 30-SEP-13	18	70.82	73.31	67.66	19.27	108.35	41.57	149.89	60.43 to 77.67	666,749	451,133	
01-OCT-13 To 30-SEP-14	17	64.77	80.57	56.16	43.83	143.47	42.26	351.71	50.32 to 77.95	1,138,924	639,601	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	23	76.86	77.09	75.39	27.65	102.25	00.00	149.89	61.01 to 81.83	643,178	484,922	
01-JAN-13 To 31-DEC-13	17	68.18	66.32	56.74	18.20	116.88	41.57	99.35	52.00 to 77.67	982,115	557,221	
<u>ALL</u>	58	71.89	78.25	66.30	33.77	118.02	00.00	351.71	63.02 to 77.95	738,237	489,444	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	58	71.89	78.25	66.30	33.77	118.02	00.00	351.71	63.02 to 77.95	738,237	489,444	
<u>ALL</u>	58	71.89	78.25	66.30	33.77	118.02	00.00	351.71	63.02 to 77.95	738,237	489,444	

43 Hayes
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 58
 Total Sales Price : 42,867,749
 Total Adj. Sales Price : 42,817,749
 Total Assessed Value : 28,387,748
 Avg. Adj. Sales Price : 738,237
 Avg. Assessed Value : 489,444

MEDIAN : 72
 WGT. MEAN : 66
 MEAN : 78
 COD : 33.77
 PRD : 118.02

COV : 58.36
 STD : 45.67
 Avg. Abs. Dev : 24.28
 MAX Sales Ratio : 351.71
 MIN Sales Ratio : 00.00

95% Median C.I. : 63.02 to 77.95
 95% Wgt. Mean C.I. : 57.60 to 75.00
 95% Mean C.I. : 66.50 to 90.00

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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	2	57.89	57.89	56.70	03.96	102.10	55.60	60.17	N/A	1,665,000	943,999
1	2	57.89	57.89	56.70	03.96	102.10	55.60	60.17	N/A	1,665,000	943,999
_____Dry_____											
County	12	68.88	70.09	70.48	09.93	99.45	55.91	81.15	63.02 to 78.50	318,177	224,242
1	12	68.88	70.09	70.48	09.93	99.45	55.91	81.15	63.02 to 78.50	318,177	224,242
_____Grass_____											
County	6	65.49	61.53	58.33	21.19	105.49	40.27	78.18	40.27 to 78.18	351,000	204,742
1	6	65.49	61.53	58.33	21.19	105.49	40.27	78.18	40.27 to 78.18	351,000	204,742
_____ALL_____	58	71.89	78.25	66.30	33.77	118.02	00.00	351.71	63.02 to 77.95	738,237	489,444

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	11	61.01	69.45	61.41	21.78	113.09	50.32	98.01	52.48 to 97.86	1,479,091	908,353
1	11	61.01	69.45	61.41	21.78	113.09	50.32	98.01	52.48 to 97.86	1,479,091	908,353
_____Dry_____											
County	20	70.10	86.60	73.49	38.43	117.84	41.57	351.71	63.02 to 78.50	316,848	232,864
1	20	70.10	86.60	73.49	38.43	117.84	41.57	351.71	63.02 to 78.50	316,848	232,864
_____Grass_____											
County	11	76.86	71.14	67.27	20.66	105.75	40.27	106.85	42.26 to 91.38	556,682	374,507
1	11	76.86	71.14	67.27	20.66	105.75	40.27	106.85	42.26 to 91.38	556,682	374,507
_____ALL_____	58	71.89	78.25	66.30	33.77	118.02	00.00	351.71	63.02 to 77.95	738,237	489,444

Total Real Property Sum Lines 17, 25, & 30	Records : 2,388	Value : 505,214,115	Growth 668,106	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	46	86,160	0	0	0	0	46	86,160	
02. Res Improve Land	161	323,075	0	0	0	0	161	323,075	
03. Res Improvements	165	5,400,234	0	0	64	3,493,246	229	8,893,480	
04. Res Total	211	5,809,469	0	0	64	3,493,246	275	9,302,715	20,525
% of Res Total	76.73	62.45	0.00	0.00	23.27	37.55	11.52	1.84	3.07
05. Com UnImp Land	11	14,450	0	0	1	850	12	15,300	
06. Com Improve Land	33	44,250	0	0	6	33,825	39	78,075	
07. Com Improvements	34	1,635,703	0	0	7	400,612	41	2,036,315	
08. Com Total	45	1,694,403	0	0	8	435,287	53	2,129,690	102,105
% of Com Total	84.91	79.56	0.00	0.00	15.09	20.44	2.22	0.42	15.28
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	5,809,469	0	0	64	3,493,246	275	9,302,715	20,525
% of Res & Rec Total	76.73	62.45	0.00	0.00	23.27	37.55	11.52	1.84	3.07
Com & Ind Total	45	1,694,403	0	0	8	435,287	53	2,129,690	102,105
% of Com & Ind Total	84.91	79.56	0.00	0.00	15.09	20.44	2.22	0.42	15.28
17. Taxable Total	256	7,503,872	0	0	72	3,928,533	328	11,432,405	122,630
% of Taxable Total	78.05	65.64	0.00	0.00	21.95	34.36	13.74	2.26	18.35

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	18	2,555,310	18	2,555,310	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	18	2,555,310	18	2,555,310	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	39	0	36	75

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,588	328,196,820	1,588	328,196,820
28. Ag-Improved Land	1	14,720	0	0	490	139,645,520	491	139,660,240
29. Ag Improvements	0	0	0	0	454	23,369,340	454	23,369,340
30. Ag Total							2,042	491,226,400

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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	14	12.24	36,720	14	12.24	36,720	
32. HomeSite Improv Land	312	330.43	991,290	312	330.43	991,290	
33. HomeSite Improvements	271	0.00	11,782,263	271	0.00	11,782,263	76,973
34. HomeSite Total				285	342.67	12,810,273	
35. FarmSite UnImp Land	68	177.72	115,525	68	177.72	115,525	
36. FarmSite Improv Land	467	1,947.95	1,266,240	468	1,948.95	1,266,890	
37. FarmSite Improvements	447	0.00	11,587,077	447	0.00	11,587,077	468,503
38. FarmSite Total				515	2,126.67	12,969,492	
39. Road & Ditches	1,315	5,471.59	0	1,316	5,478.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				800	7,948.33	25,779,765	545,476

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	18,055	2	98.00	18,055

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	133.61	0.20%	420,870	0.22%	3,149.99
46. 1A	30,728.16	45.70%	96,793,745	49.89%	3,150.00
47. 2A1	5,588.09	8.31%	15,814,295	8.15%	2,830.00
48. 2A	1,324.97	1.97%	3,749,665	1.93%	2,830.00
49. 3A1	6,398.25	9.52%	17,083,340	8.80%	2,670.00
50. 3A	15,210.54	22.62%	40,612,165	20.93%	2,670.00
51. 4A1	6,317.44	9.40%	15,730,430	8.11%	2,490.00
52. 4A	1,537.01	2.29%	3,827,165	1.97%	2,490.01
53. Total	67,238.07	100.00%	194,031,675	100.00%	2,885.74
Dry					
54. 1D1	98.84	0.09%	140,855	0.09%	1,425.08
55. 1D	70,376.50	63.17%	100,287,945	66.66%	1,425.02
56. 2D1	6,573.58	5.90%	8,381,540	5.57%	1,275.03
57. 2D	3,881.57	3.48%	4,949,230	3.29%	1,275.06
58. 3D1	5,803.49	5.21%	7,109,565	4.73%	1,225.05
59. 3D	14,702.59	13.20%	18,011,055	11.97%	1,225.03
60. 4D1	6,664.75	5.98%	7,731,110	5.14%	1,160.00
61. 4D	3,309.82	2.97%	3,839,415	2.55%	1,160.01
62. Total	111,411.14	100.00%	150,450,715	100.00%	1,350.41
Grass					
63. 1G1	121.05	0.04%	51,470	0.04%	425.20
64. 1G	26,836.01	9.84%	13,644,420	11.28%	508.44
65. 2G1	3,869.85	1.42%	1,967,085	1.63%	508.31
66. 2G	4,085.84	1.50%	1,909,690	1.58%	467.39
67. 3G1	7,748.06	2.84%	3,785,595	3.13%	488.59
68. 3G	22,229.48	8.15%	10,754,710	8.89%	483.80
69. 4G1	36,791.69	13.48%	15,988,050	13.22%	434.56
70. 4G	171,162.50	62.73%	72,838,025	60.23%	425.55
71. Total	272,844.48	100.00%	120,939,045	100.00%	443.25
Irrigated Total					
	67,238.07	14.88%	194,031,675	41.69%	2,885.74
Dry Total					
	111,411.14	24.65%	150,450,715	32.32%	1,350.41
Grass Total					
	272,844.48	60.38%	120,939,045	25.98%	443.25
72. Waste	364.00	0.08%	9,125	0.00%	25.07
73. Other	32.80	0.01%	16,075	0.00%	490.09
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	451,890.49	100.00%	465,446,635	100.00%	1,030.00

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	67,238.07	194,031,675	67,238.07	194,031,675
77. Dry Land	0.00	0	0.00	0	111,411.14	150,450,715	111,411.14	150,450,715
78. Grass	33.10	14,070	0.00	0	272,811.38	120,924,975	272,844.48	120,939,045
79. Waste	0.00	0	0.00	0	364.00	9,125	364.00	9,125
80. Other	0.00	0	0.00	0	32.80	16,075	32.80	16,075
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	33.10	14,070	0.00	0	451,857.39	465,432,565	451,890.49	465,446,635

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	67,238.07	14.88%	194,031,675	41.69%	2,885.74
Dry Land	111,411.14	24.65%	150,450,715	32.32%	1,350.41
Grass	272,844.48	60.38%	120,939,045	25.98%	443.25
Waste	364.00	0.08%	9,125	0.00%	25.07
Other	32.80	0.01%	16,075	0.00%	490.09
Exempt	0.00	0.00%	0	0.00%	0.00
Total	451,890.49	100.00%	465,446,635	100.00%	1,030.00

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

43 Hayes

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	9,189,579	9,302,715	113,136	1.23%	20,525	1.01%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,913,653	12,810,273	-103,380	-0.80%	76,973	-1.40%
04. Total Residential (sum lines 1-3)	22,103,232	22,112,988	9,756	0.04%	97,498	-0.40%
05. Commercial	2,151,980	2,129,690	-22,290	-1.04%	102,105	-5.78%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,766,066	12,969,492	203,426	1.59%	468,503	-2.08%
08. Minerals	5,962,830	2,555,310	-3,407,520	-57.15	0	-57.15
09. Total Commercial (sum lines 5-8)	20,880,876	17,654,492	-3,226,384	-15.45%	570,608	-18.18%
10. Total Non-Agland Real Property	42,984,108	39,767,480	-3,216,628	-7.48%	668,106	-9.04%
11. Irrigated	153,917,495	194,031,675	40,114,180	26.06%		
12. Dryland	129,507,400	150,450,715	20,943,315	16.17%		
13. Grassland	102,362,135	120,939,045	18,576,910	18.15%		
14. Wasteland	9,550	9,125	-425	-4.45%		
15. Other Agland	11,295	16,075	4,780	42.32%		
16. Total Agricultural Land	385,807,875	465,446,635	79,638,760	20.64%		
17. Total Value of all Real Property (Locally Assessed)	428,791,983	505,214,115	76,422,132	17.82%	668,106	17.67%

**2014 Plan of Assessment for Hayes County
Assessment Years 2015, 2016, and 2017
July 31, 2014**

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 2014 County Abstract, Hayes County consists of the following real property types:

	Parcels	Land Value	Impr Value	Total Value	% Value
Residential/Rec	273	\$ 409,255.00	\$ 8,777,124.00	\$ 9,186,379.00	2.1
Commercial/Ind	53	\$ 93,245.00	\$ 2,058,735.00	\$ 2,151,980.00	0.5
Agricultural	2040	\$ 389,500,665.00	\$ 23,296,633.00	\$ 412,797,298.00	95.9
Mineral	18	\$ -	\$ -	\$ 5,962,830.00	1.4
Total	2384	\$ 390,003,165.00	\$ 34,132,492.00	\$ 430,098,487.00	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, one full time and one part time office helper. The Clerk holds a 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.

2014-2015 Proposed Budget

Salaries	\$67,490.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$4,000.00
Pickup appraisal work	\$6,000.00
	<hr/>
	\$91,990.00

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 2014.

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 2014

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 2014 Reports and Opinions of the Property Tax Administrator.

Property Class	Median
Residential	100
Commercial	100
Agriculture	73

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 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 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 aerial maps.

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 maps will continue to be refined. GIS maps will be reviewed by landowners in the office or 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 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 the public education process. Review of land and acre use will be completed with GIS Workshop aerial maps.

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 2017

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

2015 Assessment Survey for Hayes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$91,990
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:
	\$3,2000
12.	Other miscellaneous funds:
	\$700
13.	Amount of last year's assessor's budget not used:
	\$4,209.53

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
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.

2015 Certification for Hayes County

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

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

One copy by electronic transmission to the Hayes County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

