

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HAYES COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Hayes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hayes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Messersmith, Hayes County Assessor

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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

### **Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

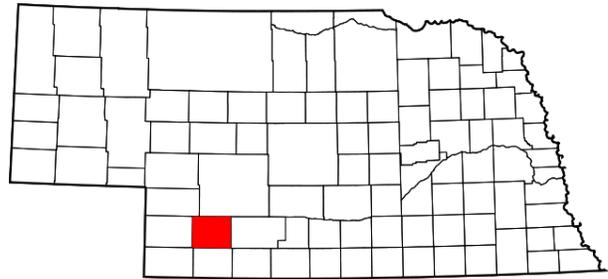
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

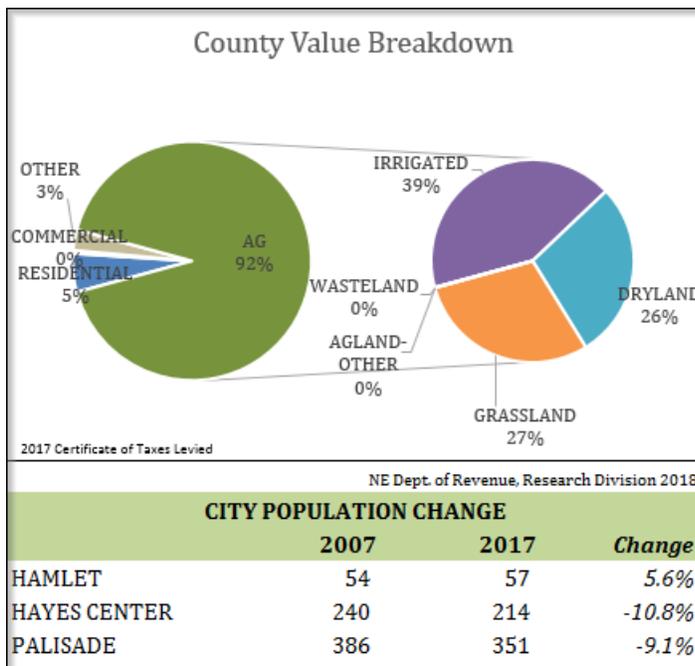
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 713 miles, Hayes County had 897 residents, per the Census Bureau Quick Facts for 2016, a 7% population decline from the 2010 U.S. Census. Reports indicated that 67% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts).



There are few commercial parcels in Hayes County and the majority are located in and around the county seat of Hayes Center. According to the latest information available from the U.S. Census Bureau, there were 20 employer establishments with total employment of 49.



Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Hayes County is included in the Middle Republican Natural Resources District (NRD).

# 2018 Residential Correlation for Hayes County

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## *Assessment Actions*

For the 2018 assessment year, the county physically reviewed the improvements in townships 7-31, 7-32, 7-33, 7-34, and 7-35. Additionally, the current depreciation model was adjusted to better equalize depreciation across condition ratings.

## *Description of Analysis*

For the residential class, three separate valuation groups have been recognized.

Valuation Group	Assessor Location
1	Hayes Center
2	Hamlet, Palisade
4	Rural

The statistical profile consists of nine qualified sales within the two-year study period. The sample is considered too small to be relied on for statistical analysis. A review of the historical value changes compared to villages of similar size was conducted. This indicates that the villages in Hayes County appreciated at a rate parallel to villages in the neighboring counties of Lincoln, Dundy, Frontier and Hitchcock.

A comparison of the 2018 County Abstract of Assessment for Real Property, Form 45, Compared with the 2017 Certificate of Taxes Levied Report (CTL) show that the total residential population increased less than 1% while the sample had little overall change. This is consistent with the assessment actions that were reported by the county assessor.

## *Assessment Practice Review*

Assessment practices are reviewed annually for all counties. The purpose of this review is to observe how the assessment actions taken the prior year affect the uniform and proportionate valuation across all three-property classes.

One aspect of the review is to ensure that sales information sent to the state is accurate and received in a timely manner. Random audits of the Real Estate Transfer Statements revealed the statements were submitted within the required timeframe with minimal error. Values updated in the state sales file during the Assessed Value Update were also reviewed. With the exception of one error, the values were reported correctly. The electronic tracking file was also review for timeliness of sales exports. Sales were only submitted six times the prior year. Review of the sales show that most of the sales were submitted in the required timeframe however, this process could be improved upon.

## 2018 Residential Correlation for Hayes County

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Qualification and verification processes were also discussed with the county assessor. The county utilizes sales questionnaires sent to both the buyer and seller. A review of non-qualified sales show that the reasoning for exclusion is documented. The usability rate for the residential class is over 65% supporting that the county has utilized all arm's length transactions.

Valuation Groups were also evaluated to ensure that unique economic characteristics were recognized. Hayes County has three separate groups. Valuation Group 1 is Hayes Center, the county seat and the only community with limited services and amenities. Valuation Group 2 is comprised of the village of Hamlet and a small portion of the village of Palisade, which crosses the county line from Hitchcock County. Valuation Group 4 represents the rural residential parcels in the county.

The physical inspection and review cycle was also reviewed. The county is currently on a five-year inspection and review cycle. They physically inspect one-fourth of the townships every year and on the fifth year they inspect the villages. Land values were last reviewed in 2014, supporting the continued use of the lot values that were already established.

### *Equalization and Quality of Assessment*

The statistical sample is insufficient for measurement purposes. Review of the assessment practices support that Hayes County is in compliance with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	5	92.96	95.96	88.44	24.38	108.50
02	2	119.39	119.39	117.88	17.72	101.28
04	2	78.18	78.18	87.67	55.91	89.18
____ALL____	9	97.60	97.21	90.02	28.34	107.99

### *Level of Value*

Based on analysis of all available information, Hayes County has achieved the statutory level of value of 100% for the residential class of real property.

## 2018 Commercial Correlation for Hayes County

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### *Assessment Actions*

With the help of a hired contract appraiser, the county listed and valued the new hog confinement facility and feed lot addition. Routine maintenance was completed for the rest of the commercial class.

### *Description of Analysis*

Hayes County has 44 improved commercial parcels throughout the county. With so few properties, there is no need for more than one market area.

The statistical profile consists of only five sales over a three-year time period and is considered insufficient for measurement. A review of the 2018 County Abstract of Assessment for Real Property, Form 45, Compared with the 2017 Certificate of Taxes Levied Report (CTL) show that the class as a whole decreased as a whole. After abstract, it was discovered that an error occurred that zeroed out the improvement values of a few parcels. The county assessor is planning to correct these errors through the County Board of Equalization. The sample did not change reflecting the assessment actions reported by the county.

### *Assessment Practice Review*

Assessment practices are reviewed annually for all counties. The purpose of this review is to observe how the assessment actions taken the prior year affect the uniform and proportionate valuation across all three-property classes.

One aspect of the review involves the evaluation of the verification and qualification processes of the county. The sales usability for the commercial class is over 60%. Review of the non-qualified transactions show that the reason for exclusion is well documented. The review supports that there is no bias in the qualification of the sales.

The inspection and review cycle is also discussed. With so few commercial parcels, the class is reviewed in conjunction with the residential inspection cycle. Land values were also reviewed with the county assessor. The same lot values are applied to both the commercial and residential properties.

### *Equalization and Quality of Assessment*

Not enough sales exist to analyze the statistics for measurement purposes. A review of historical values changes support that the commercial class has appreciated in a similar trend compared to villages of like size. This review along with the acceptable assessment practices support that commercial class in Hayes County complies with professionally accepted mass appraisal standards.

## 2018 Commercial Correlation for Hayes County

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### *Level of Value*

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

## 2018 Agricultural Correlation for Hayes County

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### *Assessor Actions*

For the 2018 assessment year, the county physically reviewed the improvements in townships 7-31, 7-32, 7-33, 7-34, and 7-35.

An agricultural sales study was conducted and the market indicated that decreases were warranted for cropland and a slight increase to grassland. The county decreased irrigated values 14% and dryland 15% while grassland increased 5%. Acres in government programs were also decreased. Conservation Reserve Program (CRP) values were decreased 15%, the same percentage as dryland. While Conservation Reserve Enhancement Program (CREP) was decreased 14%, the same percentage as irrigated land.

### *Description of Analysis*

Hayes County is comprised of 60% and 40% irrigated and dry farmland. Analysis of the area has not indicated a need for more than one market area. All the surrounding counties are considered comparable where they adjoin; however, the market in Chase, Perkins and Lincoln is stronger than what is experienced in Hayes, Frontier, Red Willow, Hitchcock and Dundy.

Analysis of the sample show all three measures of central tendency are within the range. Stratification by 80% MLU result in small samples by subclass with only grassland containing enough sales for confidence in the median. A comparison of surrounding counties values indicate that general equalization has been achieved and supports that the values set by the county assessor are within the acceptable range.

### *Assessment Practice Review*

A comprehensive review of assessment practices is conducted for each county annually. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in uniform and proportionate valuation of real property.

A review of the non-qualified sales shows that documentation was adequate in explaining the reason for excluding the sales from use. Evaluation of the usability rate of the agricultural reveal that the county uses over 60% of the sales. Both these factors indicate that all arm's length transactions were made available for measurement.

The physical inspection and review cycle is also reviewed with the county assessor. Agricultural homes are inspected and valued using the same appraisal processes as rural residential. The current physical inspection of the rural areas of the county is currently in process and will be complete next year. The land use was also reviewed and documented when new aerial imagery is available.

## 2018 Agricultural Correlation for Hayes County

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### *Equalization*

The statistical analysis and review of assessment practices support that the county has generally achieved equalization. A comparison of values set in Hayes County to adjoining counties demonstrate similar comparability. The quality of assessment of the agricultural class in Hayes County is in compliance with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	97.32	94.51	96.39	09.25	98.05
1	4	97.32	94.51	96.39	09.25	98.05
<u>Dry</u>						
County	7	70.76	75.44	69.16	21.58	109.08
1	7	70.76	75.44	69.16	21.58	109.08
<u>Grass</u>						
County	12	71.90	71.19	71.42	13.55	99.68
1	12	71.90	71.19	71.42	13.55	99.68
<u>ALL</u>						
	32	72.60	74.45	71.99	21.27	103.42

### *Level of Value*

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

## 2018 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Hayes County

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### Residential Real Property - Current

Number of Sales	9	Median	97.60
Total Sales Price	\$466,000	Mean	97.21
Total Adj. Sales Price	\$466,000	Wgt. Mean	90.02
Total Assessed Value	\$419,505	Average Assessed Value of the Base	\$33,785
Avg. Adj. Sales Price	\$51,778	Avg. Assessed Value	\$46,612

### Confidence Interval - Current

95% Median C.I	44.75 to 140.54
95% Wgt. Mean C.I	56.23 to 123.82
95% Mean C.I	67.10 to 127.32
% of Value of the Class of all Real Property Value in the County	2.07
% of Records Sold in the Study Period	2.97
% of Value Sold in the Study Period	4.10

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	11	100	92.96
2016	12	100	98.78
2015	13	100	89.34
2014	15	100	93.38

## 2018 Commission Summary for Hayes County

### Commercial Real Property - Current

Number of Sales	5	Median	99.99
Total Sales Price	\$210,921	Mean	100.88
Total Adj. Sales Price	\$210,921	Wgt. Mean	108.71
Total Assessed Value	\$229,290	Average Assessed Value of the Base	\$298,878
Avg. Adj. Sales Price	\$42,184	Avg. Assessed Value	\$45,858

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	37.43 to 164.33
% of Value of the Class of all Real Property Value in the County	3.44
% of Records Sold in the Study Period	8.77
% of Value Sold in the Study Period	1.35

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	3	100	100.00
2016	1	100	200.47
2015	1	100	200.47
2014	3	100	101.13

**43 Hayes**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
Total Sales Price : 466,000  
Total Adj. Sales Price : 466,000  
Total Assessed Value : 419,505  
Avg. Adj. Sales Price : 51,778  
Avg. Assessed Value : 46,612

MEDIAN : 98  
WGT. MEAN : 90  
MEAN : 97  
COD : 28.34  
PRD : 107.99

COV : 40.29  
STD : 39.17  
Avg. Abs. Dev : 27.66  
MAX Sales Ratio : 152.47  
MIN Sales Ratio : 34.47

95% Median C.I. : 44.75 to 140.54  
95% Wgt. Mean C.I. : 56.23 to 123.82  
95% Mean C.I. : 67.10 to 127.32

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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-15 To 31-DEC-15	1	92.96	92.96	92.96	00.00	100.00	92.96	92.96	N/A	110,000	102,255
01-JAN-16 To 31-MAR-16	1	98.23	98.23	98.23	00.00	100.00	98.23	98.23	N/A	15,000	14,735
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	97.60	97.60	97.60	00.00	100.00	97.60	97.60	N/A	85,000	82,960
01-OCT-16 To 31-DEC-16	1	140.54	140.54	140.54	00.00	100.00	140.54	140.54	N/A	13,000	18,270
01-JAN-17 To 31-MAR-17	1	152.47	152.47	152.47	00.00	100.00	152.47	152.47	N/A	30,000	45,740
01-APR-17 To 30-JUN-17	3	92.00	86.21	83.35	27.95	103.43	44.75	121.88	N/A	56,000	46,678
01-JUL-17 To 30-SEP-17	1	34.47	34.47	34.47	00.00	100.00	34.47	34.47	N/A	45,000	15,510
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	3	97.60	96.26	95.21	01.80	101.10	92.96	98.23	N/A	70,000	66,650
01-OCT-16 To 30-SEP-17	6	106.94	97.69	85.76	37.97	113.91	34.47	152.47	34.47 to 152.47	42,667	36,593
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	98.23	112.12	102.62	14.57	109.26	97.60	140.54	N/A	37,667	38,655
<u>ALL</u>	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	5	92.96	95.96	88.44	24.38	108.50	44.75	152.47	N/A	64,600	57,135
02	2	119.39	119.39	117.88	17.72	101.28	98.23	140.54	N/A	14,000	16,503
04	2	78.18	78.18	87.67	55.91	89.18	34.47	121.88	N/A	57,500	50,413
<u>ALL</u>	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612
06											
07											
<u>ALL</u>	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612

**43 Hayes**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 9  
 Total Sales Price : 466,000  
 Total Adj. Sales Price : 466,000  
 Total Assessed Value : 419,505  
 Avg. Adj. Sales Price : 51,778  
 Avg. Assessed Value : 46,612

MEDIAN : 98  
 WGT. MEAN : 90  
 MEAN : 97  
 COD : 28.34  
 PRD : 107.99

COV : 40.29  
 STD : 39.17  
 Avg. Abs. Dev : 27.66  
 MAX Sales Ratio : 152.47  
 MIN Sales Ratio : 34.47

95% Median C.I. : 44.75 to 140.54  
 95% Wgt. Mean C.I. : 56.23 to 123.82  
 95% Mean C.I. : 67.10 to 127.32

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	140.54	140.54	140.54	00.00	100.00	140.54	140.54	N/A	13,000	18,270	
Less Than 30,000	3	98.23	110.26	106.21	16.47	103.81	92.00	140.54	N/A	17,000	18,055	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612	
Greater Than 14,999	8	95.28	91.80	88.57	27.03	103.65	34.47	152.47	34.47 to 152.47	56,625	50,154	
Greater Than 29,999	6	95.28	90.69	88.03	34.95	103.02	34.47	152.47	34.47 to 152.47	69,167	60,890	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	140.54	140.54	140.54	00.00	100.00	140.54	140.54	N/A	13,000	18,270	
15,000 TO 29,999	2	95.12	95.12	94.46	03.28	100.70	92.00	98.23	N/A	19,000	17,948	
30,000 TO 59,999	2	93.47	93.47	81.67	63.12	114.45	34.47	152.47	N/A	37,500	30,625	
60,000 TO 99,999	3	97.60	88.08	87.75	26.34	100.38	44.75	121.88	N/A	76,667	67,278	
100,000 TO 149,999	1	92.96	92.96	92.96	00.00	100.00	92.96	92.96	N/A	110,000	102,255	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	9	97.60	97.21	90.02	28.34	107.99	34.47	152.47	44.75 to 140.54	51,778	46,612	

**43 Hayes**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
Total Sales Price : 210,921  
Total Adj. Sales Price : 210,921  
Total Assessed Value : 229,290  
Avg. Adj. Sales Price : 42,184  
Avg. Assessed Value : 45,858

MEDIAN : 100  
WGT. MEAN : 109  
MEAN : 101  
COD : 39.83  
PRD : 92.80

COV : 50.66  
STD : 51.11  
Avg. Abs. Dev : 39.83  
MAX Sales Ratio : 166.55  
MIN Sales Ratio : 46.68

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 37.43 to 164.33

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	55.95	55.95	55.95	00.00	100.00	55.95	55.95	N/A	10,000	5,595
01-APR-16 To 30-JUN-16	2	133.27	133.27	107.21	24.97	124.31	99.99	166.55	N/A	46,148	49,473
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	2	90.95	90.95	114.84	48.68	79.20	46.68	135.22	N/A	54,313	62,375
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	3	99.99	107.50	102.19	36.87	105.20	55.95	166.55	N/A	34,098	34,847
01-OCT-16 To 30-SEP-17	2	90.95	90.95	114.84	48.68	79.20	46.68	135.22	N/A	54,313	62,375
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15											
01-JAN-16 To 31-DEC-16	3	99.99	107.50	102.19	36.87	105.20	55.95	166.55	N/A	34,098	34,847
<u>ALL</u>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858
<u>ALL</u>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858
04											
<u>ALL</u>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

**43 Hayes**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
Total Sales Price : 210,921  
Total Adj. Sales Price : 210,921  
Total Assessed Value : 229,290  
Avg. Adj. Sales Price : 42,184  
Avg. Assessed Value : 45,858

MEDIAN : 100  
WGT. MEAN : 109  
MEAN : 101  
COD : 39.83  
PRD : 92.80

COV : 50.66  
STD : 51.11  
Avg. Abs. Dev : 39.83  
MAX Sales Ratio : 166.55  
MIN Sales Ratio : 46.68

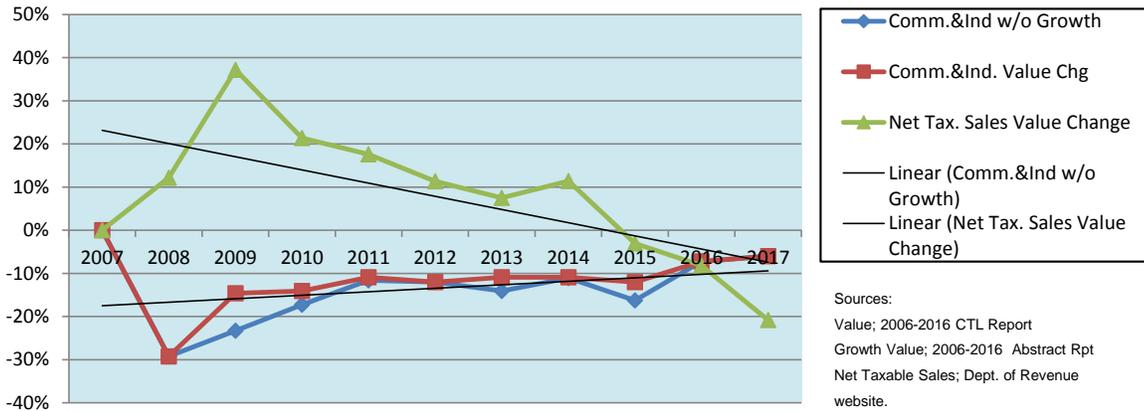
95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 37.43 to 164.33

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<b>SALE PRICE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	111.25	111.25	111.25	49.71	100.00	55.95	166.55	N/A	10,000	11,125
Less Than 30,000	3	55.95	89.73	75.38	71.42	119.04	46.68	166.55	N/A	15,000	11,307
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858
Greater Than 14,999	3	99.99	93.96	108.44	29.51	86.65	46.68	135.22	N/A	63,640	69,013
Greater Than 29,999	2	117.61	117.61	117.75	14.98	99.88	99.99	135.22	N/A	82,961	97,685
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	111.25	111.25	111.25	49.71	100.00	55.95	166.55	N/A	10,000	11,125
15,000 TO 29,999	1	46.68	46.68	46.68	00.00	100.00	46.68	46.68	N/A	25,000	11,670
30,000 TO 59,999											
60,000 TO 99,999	2	117.61	117.61	117.75	14.98	99.88	99.99	135.22	N/A	82,961	97,685
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>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

<b>OCCUPANCY CODE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	135.22	135.22	135.22	00.00	100.00	135.22	135.22	N/A	83,626	113,080
344	1	166.55	166.55	166.55	00.00	100.00	166.55	166.55	N/A	10,000	16,655
353	1	55.95	55.95	55.95	00.00	100.00	55.95	55.95	N/A	10,000	5,595
406	1	46.68	46.68	46.68	00.00	100.00	46.68	46.68	N/A	25,000	11,670
999	1	99.99	99.99	99.99	00.00	100.00	99.99	99.99	N/A	82,295	82,290
<u>ALL</u>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 2,414,997	\$ 25,265	1.05%	\$ 2,389,732	-	\$ 1,176,129	-
2008	\$ 1,708,877	\$ -	0.00%	\$ 1,708,877	-29.24%	\$ 1,319,212	12.17%
2009	\$ 2,061,961	\$ 209,640	10.17%	\$ 1,852,321	8.39%	\$ 1,613,849	22.33%
2010	\$ 2,075,065	\$ 76,885	3.71%	\$ 1,998,180	-3.09%	\$ 1,427,690	-11.54%
2011	\$ 2,151,710	\$ 16,850	0.78%	\$ 2,134,860	2.88%	\$ 1,382,831	-3.14%
2012	\$ 2,125,080	\$ -	0.00%	\$ 2,125,080	-1.24%	\$ 1,309,687	-5.29%
2013	\$ 2,151,880	\$ 77,530	3.60%	\$ 2,074,350	-2.39%	\$ 1,264,203	-3.47%
2014	\$ 2,151,980	\$ 3,970	0.18%	\$ 2,148,010	-0.18%	\$ 1,310,222	3.64%
2015	\$ 2,124,625	\$ 102,105	4.81%	\$ 2,022,520	-6.02%	\$ 1,140,269	-12.97%
2016	\$ 2,239,965	\$ -	0.00%	\$ 2,239,965	5.43%	\$ 1,080,073	-5.28%
2017	\$ 2,269,563	\$ -	0.00%	\$ 2,269,563	1.32%	\$ 930,973	-13.80%
<b>Ann %chg</b>	-0.62%			<b>Average</b>	<b>-2.41%</b>	<b>-0.94%</b>	<b>-1.74%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-29.24%	-29.24%	12.17%
2009	-23.30%	-14.62%	37.22%
2010	-17.26%	-14.08%	21.39%
2011	-11.60%	-10.90%	17.57%
2012	-12.00%	-12.00%	11.36%
2013	-14.11%	-10.90%	7.49%
2014	-11.06%	-10.89%	11.40%
2015	-16.25%	-12.02%	-3.05%
2016	-7.25%	-7.25%	-8.17%
2017	-6.02%	-6.02%	-20.84%

County Number	43
County Name	Hayes

43 Hayes

PAD 2018 R&O Statistics (Using 2018 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
 Total Sales Price : 14,914,330  
 Total Adj. Sales Price : 14,914,330  
 Total Assessed Value : 10,737,280  
 Avg. Adj. Sales Price : 466,073  
 Avg. Assessed Value : 335,540

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 74  
 COD : 21.27  
 PRD : 103.42

COV : 25.60  
 STD : 19.06  
 Avg. Abs. Dev : 15.44  
 MAX Sales Ratio : 108.54  
 MIN Sales Ratio : 35.70

95% Median C.I. : 63.59 to 88.81  
 95% Wgt. Mean C.I. : 59.51 to 84.48  
 95% Mean C.I. : 67.85 to 81.05

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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-14 To 31-DEC-14	2	59.64	59.64	46.29	25.65	128.84	44.34	74.94	N/A	1,415,000	654,978
01-JAN-15 To 31-MAR-15	4	51.53	52.16	52.98	09.14	98.45	46.31	59.26	N/A	399,000	211,399
01-APR-15 To 30-JUN-15	4	83.42	74.68	81.58	23.26	91.54	35.70	96.16	N/A	268,633	219,158
01-JUL-15 To 30-SEP-15	1	65.73	65.73	65.73	00.00	100.00	65.73	65.73	N/A	600,000	394,355
01-OCT-15 To 31-DEC-15	1	76.65	76.65	76.65	00.00	100.00	76.65	76.65	N/A	900,000	689,885
01-JAN-16 To 31-MAR-16	3	65.27	65.53	65.51	04.23	100.03	61.51	69.80	N/A	444,833	291,417
01-APR-16 To 30-JUN-16	3	63.59	63.56	64.33	00.97	98.80	62.61	64.47	N/A	421,600	271,203
01-JUL-16 To 30-SEP-16	1	70.76	70.76	70.76	00.00	100.00	70.76	70.76	N/A	448,000	317,025
01-OCT-16 To 31-DEC-16	2	86.75	86.75	89.09	14.19	97.37	74.44	99.06	N/A	168,000	149,675
01-JAN-17 To 31-MAR-17	3	88.81	88.24	87.74	10.02	100.57	74.60	101.31	N/A	193,333	169,640
01-APR-17 To 30-JUN-17	8	94.12	89.64	96.39	13.60	93.00	62.37	108.54	62.37 to 108.54	493,813	475,963
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	11	59.26	62.94	56.17	26.73	112.05	35.70	96.16	44.34 to 91.98	554,594	311,503
01-OCT-15 To 30-SEP-16	8	64.87	66.83	68.27	05.84	97.89	61.51	76.65	61.51 to 76.65	493,413	336,846
01-OCT-16 To 30-SEP-17	13	89.76	88.87	94.85	13.26	93.70	62.37	108.54	74.44 to 101.31	374,346	355,075
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	10	62.50	64.97	67.29	25.78	96.55	35.70	96.16	46.31 to 91.98	417,053	280,647
01-JAN-16 To 31-DEC-16	9	65.27	70.17	68.11	10.54	103.02	61.51	99.06	62.61 to 74.44	375,922	256,026
<u>ALL</u>	32	72.60	74.45	71.99	21.27	103.42	35.70	108.54	63.59 to 88.81	466,073	335,540

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	32	72.60	74.45	71.99	21.27	103.42	35.70	108.54	63.59 to 88.81	466,073	335,540
<u>ALL</u>	32	72.60	74.45	71.99	21.27	103.42	35.70	108.54	63.59 to 88.81	466,073	335,540

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	6	75.16	76.22	68.72	23.70	110.91	54.47	101.31	54.47 to 101.31	269,917	185,478
1	6	75.16	76.22	68.72	23.70	110.91	54.47	101.31	54.47 to 101.31	269,917	185,478
<u>Grass</u>											
County	8	66.47	69.04	69.54	15.53	99.28	46.31	99.06	46.31 to 99.06	177,100	123,161
1	8	66.47	69.04	69.54	15.53	99.28	46.31	99.06	46.31 to 99.06	177,100	123,161
<u>ALL</u>	32	72.60	74.45	71.99	21.27	103.42	35.70	108.54	63.59 to 88.81	466,073	335,540

**43 Hayes**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
 Total Sales Price : 14,914,330  
 Total Adj. Sales Price : 14,914,330  
 Total Assessed Value : 10,737,280  
 Avg. Adj. Sales Price : 466,073  
 Avg. Assessed Value : 335,540

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 74  
 COD : 21.27  
 PRD : 103.42

COV : 25.60  
 STD : 19.06  
 Avg. Abs. Dev : 15.44  
 MAX Sales Ratio : 108.54  
 MIN Sales Ratio : 35.70

95% Median C.I. : 63.59 to 88.81  
 95% Wgt. Mean C.I. : 59.51 to 84.48  
 95% Mean C.I. : 67.85 to 81.05

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	97.32	94.51	96.39	09.25	98.05	74.86	108.54	N/A	589,108	567,844
1	4	97.32	94.51	96.39	09.25	98.05	74.86	108.54	N/A	589,108	567,844
<b>_____Dry_____</b>											
County	7	70.76	75.44	69.16	21.58	109.08	54.47	101.31	54.47 to 101.31	295,357	204,270
1	7	70.76	75.44	69.16	21.58	109.08	54.47	101.31	54.47 to 101.31	295,357	204,270
<b>_____Grass_____</b>											
County	12	71.90	71.19	71.42	13.55	99.68	46.31	99.06	62.61 to 76.65	328,317	234,490
1	12	71.90	71.19	71.42	13.55	99.68	46.31	99.06	62.61 to 76.65	328,317	234,490
<b>_____ALL_____</b>											
	32	72.60	74.45	71.99	21.27	103.42	35.70	108.54	63.59 to 88.81	466,073	335,540

## Hayes County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2780	2780	2480	2480	2330	2330	2170	2170	<b>2526</b>
Hitchcock	1	2880	2880	2610	2610	2520	2520	2430	2430	<b>2788</b>
Dundy	1	n/a	3198	3258	3265	3181	3199	3256	3273	<b>3244</b>
Chase	1	4090	4090	4090	4090	3855	3855	3855	3855	<b>3968</b>
Perkins	1	n/a	3963	3953	3833	3868	3707	3759	3746	<b>3875</b>
Lincoln	3	n/a	3720	3765	3765	3762	3640	3749	3708	<b>3737</b>
Frontier	1	2970	2967	2898	2909	2870	2870	2814	2767	<b>2938</b>
Red Willow	1	3065	3065	3009	2957	2723	2345	2253	2105	<b>2975</b>

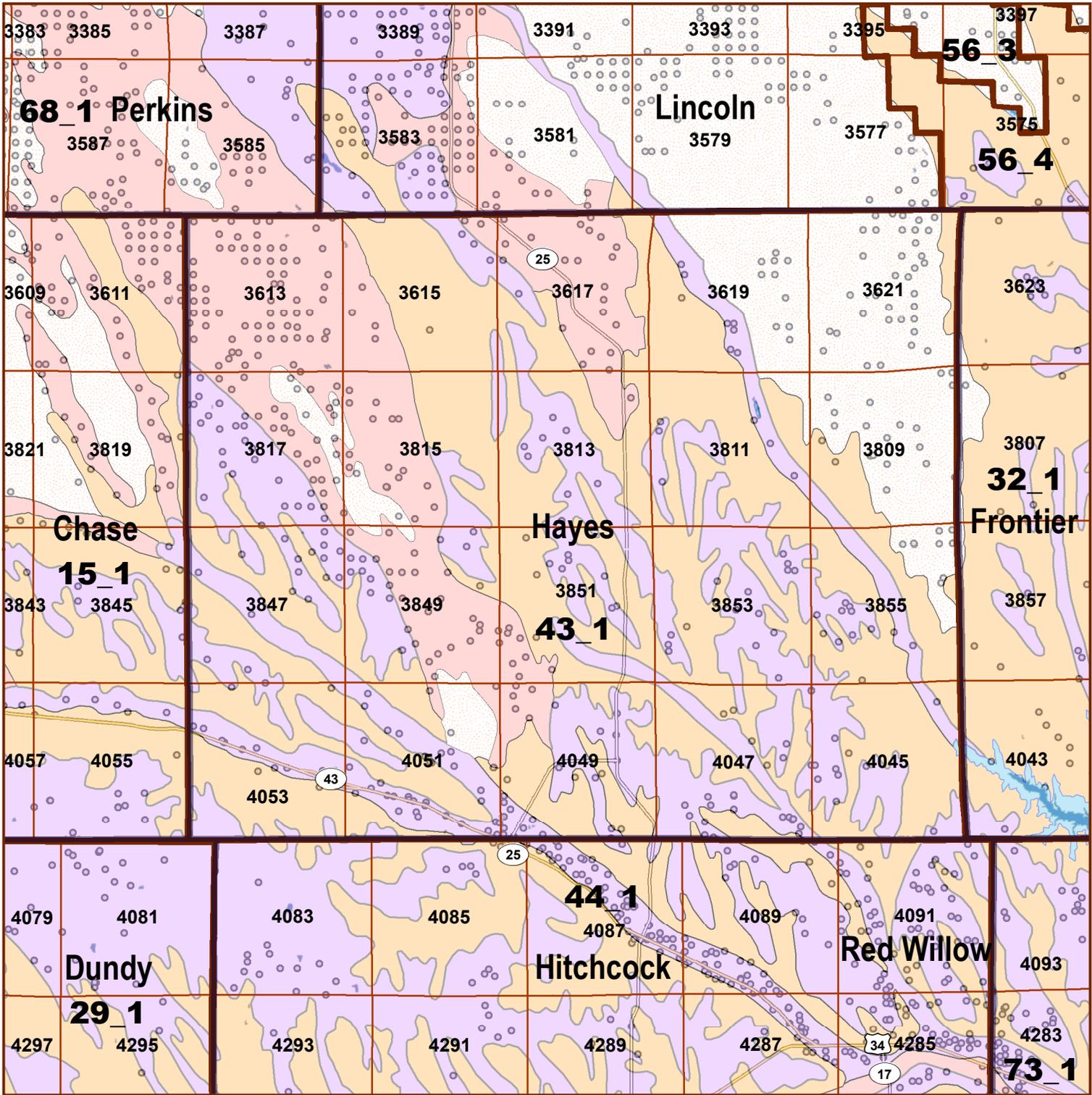
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	1170	1170	1055	1055	1015	1015	960	960	<b>1117</b>
Hitchcock	1	1275	1275	1190	1190	1105	1105	985	985	<b>1233</b>
Dundy	1	n/a	1419	1420	1420	854	855	855	855	<b>1243</b>
Chase	1	1260	1260	1260	1260	1160	1160	1100	1100	<b>1228</b>
Perkins	1	n/a	1210	1210	1130	1130	1130	1060	1060	<b>1169</b>
Lincoln	3	1215	1215	1215	1215	1215	1215	1215	1215	<b>1215</b>
Frontier	1	1445	1445	1395	1395	1345	1344	1295	1295	<b>1415</b>
Red Willow	1	1530	1530	1480	1480	1375	1325	1275	1225	<b>1480</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	515	515	515	515	515	515	515	515	<b>515</b>
Hitchcock	1	585	585	585	611	585	585	585	585	<b>585</b>
Dundy	1	n/a	525	525	525	525	526	525	525	<b>525</b>
Chase	1	1566	844	980	736	778	795	668	651	<b>687</b>
Perkins	1	n/a	650	650	650	650	650	650	650	<b>650</b>
Lincoln	3	720	720	720	720	720	635	635	628	<b>638</b>
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>
Red Willow	1	650	650	650	650	650	650	650	650	<b>650</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hayes	1	836	n/a	25
Hitchcock	1	1456	n/a	50
Dundy	1	1471	n/a	n/a
Chase	1	871	n/a	20
Perkins	1	738	n/a	81
Lincoln	3	n/a	n/a	n/a
Frontier	1	n/a	n/a	n/a
Red Willow	1	1405	650	25

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



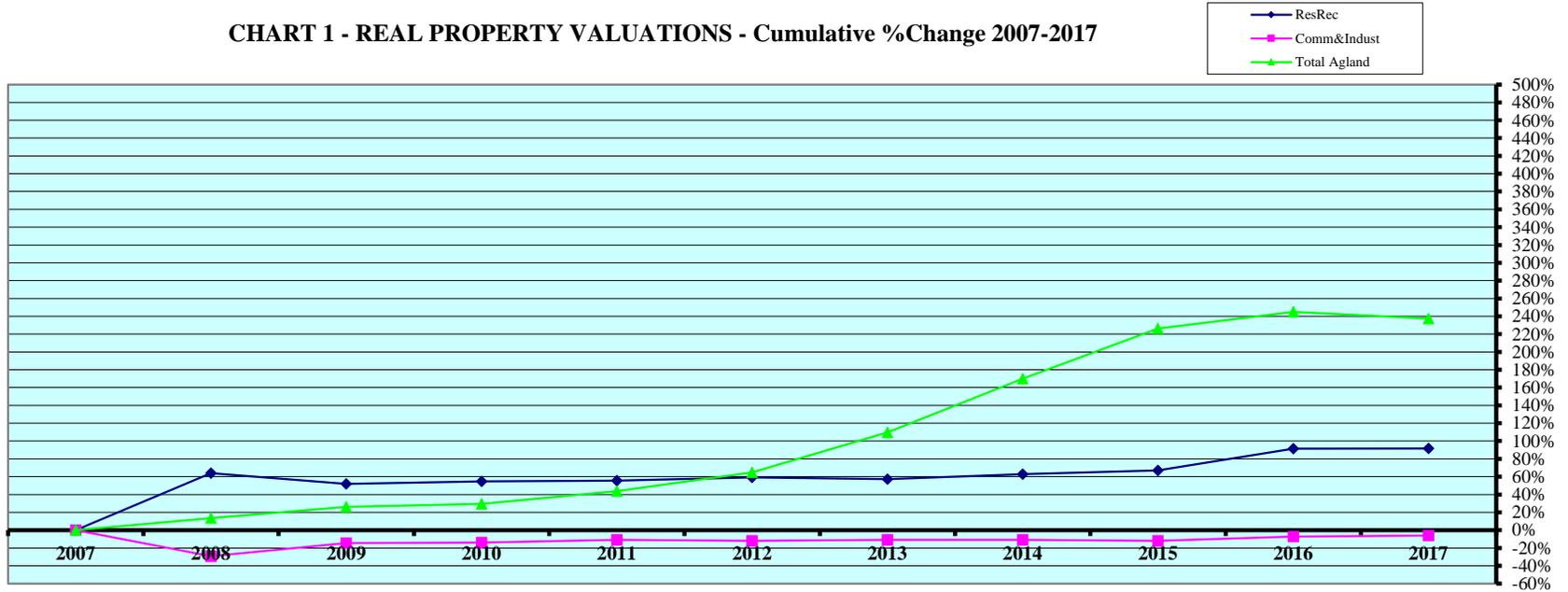
**Legend**

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

## Hayes County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	5,646,693	--	--	--	2,414,997	--	--	--	143,005,385	--	--	--
2008	9,251,813	3,605,120	63.84%	63.84%	1,708,877	-706,120	-29.24%	-29.24%	162,393,620	19,388,235	13.56%	13.56%
2009	8,583,458	-668,355	-7.22%	52.01%	2,061,961	353,084	20.66%	-14.62%	180,294,735	17,901,115	11.02%	26.08%
2010	8,736,984	153,526	1.79%	54.73%	2,075,065	13,104	0.64%	-14.08%	185,267,980	4,973,245	2.76%	29.55%
2011	8,776,645	39,661	0.45%	55.43%	2,151,710	76,645	3.69%	-10.90%	205,609,590	20,341,610	10.98%	43.78%
2012	8,992,496	215,851	2.46%	59.25%	2,125,080	-26,630	-1.24%	-12.00%	235,820,890	30,211,300	14.69%	64.90%
2013	8,873,730	-118,766	-1.32%	57.15%	2,151,880	26,800	1.26%	-10.90%	299,688,520	63,867,630	27.08%	109.56%
2014	9,189,579	315,849	3.56%	62.74%	2,151,980	100	0.00%	-10.89%	385,807,875	86,119,355	28.74%	169.79%
2015	9,433,532	243,953	2.65%	67.06%	2,124,625	-27,355	-1.27%	-12.02%	466,606,880	80,799,005	20.94%	226.29%
2016	10,809,705	1,376,173	14.59%	91.43%	2,239,965	115,340	5.43%	-7.25%	493,290,281	26,683,401	5.72%	244.95%
2017	10,820,030	10,325	0.10%	91.62%	2,269,563	29,598	1.32%	-6.02%	482,461,115	-10,829,166	-2.20%	237.37%

Rate Annual %chg: Residential & Recreational **6.72%** Commercial & Industrial **-0.62%** Agricultural Land **12.93%**

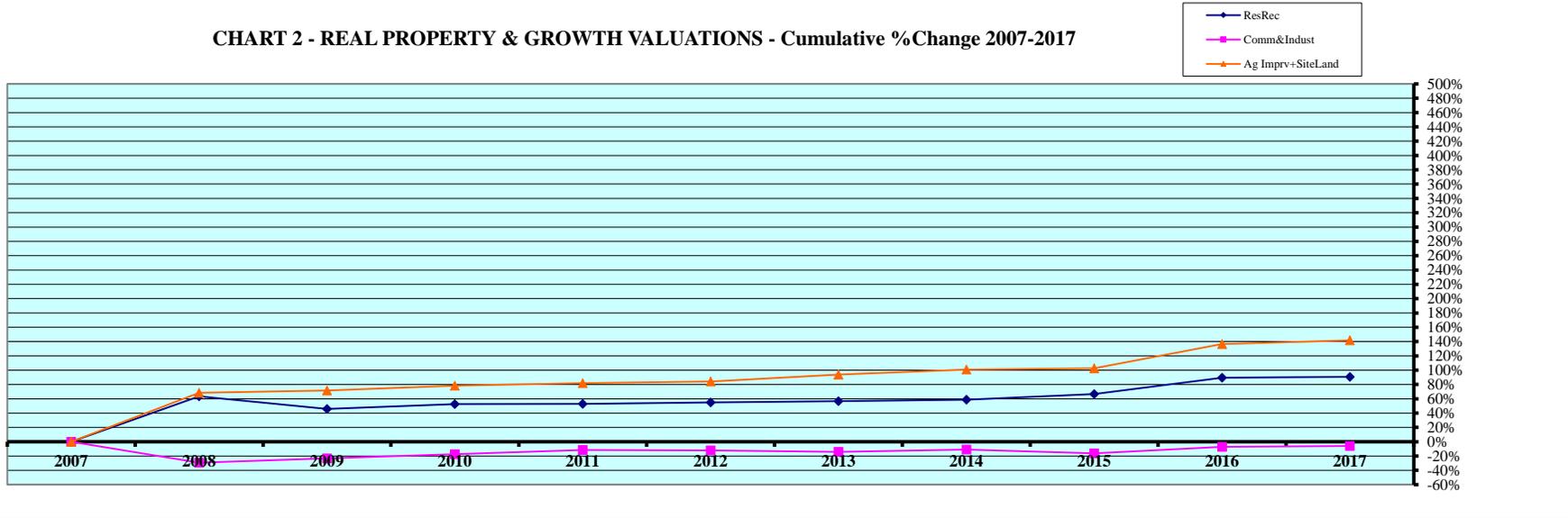
Cnty# **43**  
County **HAYES**

**CHART 1**

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

Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2007	5,646,693	11,150	0.20%	5,635,543	--	--	2,414,997	25,265	1.05%	2,389,732	--	--		
2008	9,251,813	28,455	0.31%	9,223,358	63.34%	63.34%	1,708,877	0	0.00%	1,708,877	-29.24%	-29.24%		
2009	8,583,458	343,256	4.00%	8,240,202	-10.93%	45.93%	2,061,961	209,640	10.17%	1,852,321	8.39%	-23.30%		
2010	8,736,984	116,697	1.34%	8,620,287	0.43%	52.66%	2,075,065	76,885	3.71%	1,998,180	-3.09%	-17.26%		
2011	8,776,645	147,566	1.68%	8,629,079	-1.24%	52.82%	2,151,710	16,850	0.78%	2,134,860	2.88%	-11.60%		
2012	8,992,496	246,739	2.74%	8,745,757	-0.35%	54.88%	2,125,080	0	0.00%	2,125,080	-1.24%	-12.00%		
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	56.82%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-14.11%		
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	58.69%	2,151,980	3,970	0.18%	2,148,010	-0.18%	-11.06%		
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	66.70%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-16.25%		
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	89.59%	2,239,965	0	0.00%	2,239,965	5.43%	-7.25%		
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	90.70%	2,269,563	0	0.00%	2,269,563	1.32%	-6.02%		
Rate Ann%chg	<b>6.72%</b>						<b>6.62%</b>	<b>-0.62%</b>						<b>-2.41%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	7,190,317	5,294,862	12,485,179	1,559,046	12.49%	10,926,133	--	--
2008	12,179,965	9,600,447	21,780,412	766,685	3.52%	21,013,727	68.31%	68.31%
2009	11,876,200	10,573,221	22,449,421	1,007,328	4.49%	21,442,093	-1.55%	71.74%
2010	11,800,440	11,082,385	22,882,825	625,450	2.73%	22,257,375	-0.86%	78.27%
2011	11,701,050	11,290,295	22,991,345	286,070	1.24%	22,705,275	-0.78%	81.86%
2012	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-0.05%	84.07%
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	93.74%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	100.91%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	102.69%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	136.67%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	141.69%
Rate Ann%chg	<b>8.76%</b>	<b>10.20%</b>	<b>9.39%</b>			Ag Imprv+Site w/o growth	<b>7.66%</b>	

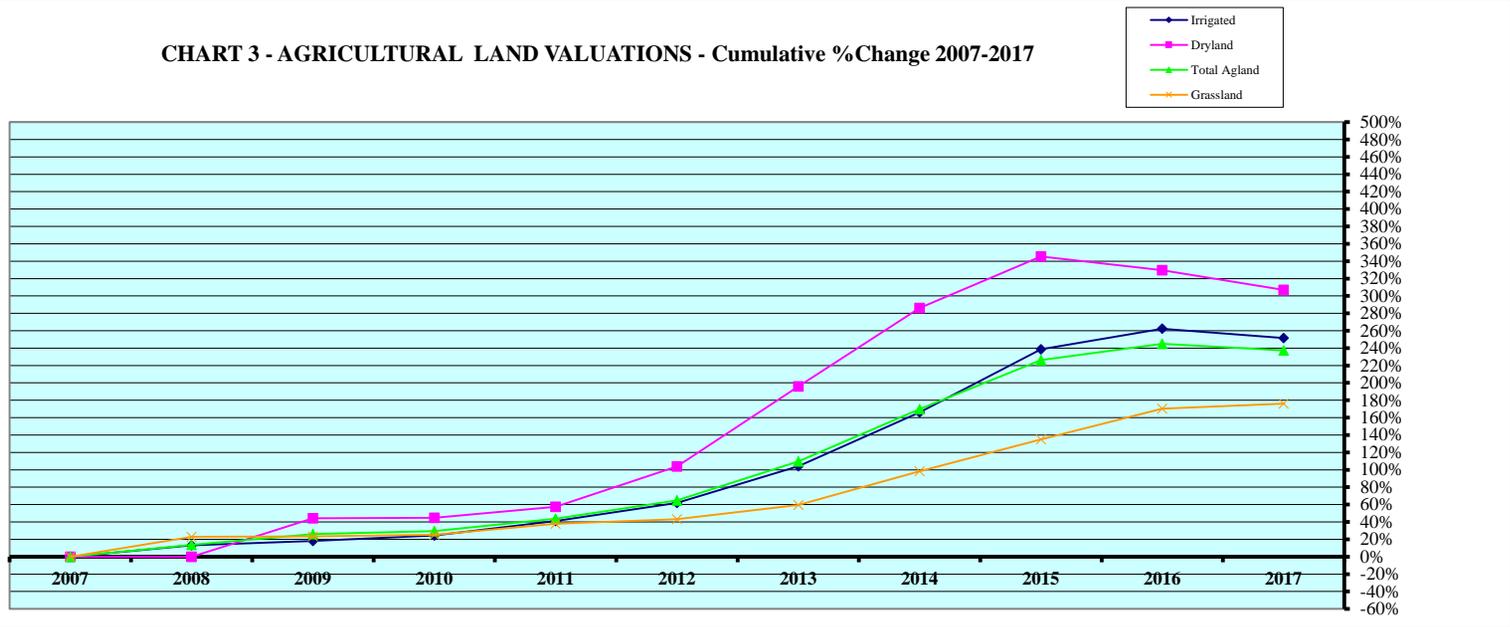
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 43  
County HAYES

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	57,839,815	--	--	--	33,532,915	--	--	--	51,627,275	--	--	--
2008	65,441,320	7,601,505	13.14%	13.14%	33,496,035	-36,880	-0.11%	-0.11%	63,450,930	11,823,655	22.90%	22.90%
2009	68,268,700	2,827,380	4.32%	18.03%	48,370,635	14,874,600	44.41%	44.25%	63,650,065	199,135	0.31%	23.29%
2010	72,044,920	3,776,220	5.53%	24.56%	48,526,165	155,530	0.32%	44.71%	64,691,560	1,041,495	1.64%	25.31%
2011	81,602,980	9,558,060	13.27%	41.08%	52,772,730	4,246,565	8.75%	57.38%	71,220,700	6,529,140	10.09%	37.95%
2012	93,622,055	12,019,075	14.73%	61.86%	68,319,785	15,547,055	29.46%	103.74%	73,866,045	2,645,345	3.71%	43.08%
2013	118,076,305	24,454,250	26.12%	104.14%	99,197,110	30,877,325	45.20%	195.82%	82,402,100	8,536,055	11.56%	59.61%
2014	153,917,495	35,841,190	30.35%	166.11%	129,507,400	30,310,290	30.56%	286.21%	102,362,135	19,960,035	24.22%	98.27%
2015	195,864,390	41,946,895	27.25%	238.63%	149,360,835	19,853,435	15.33%	345.42%	121,337,765	18,975,630	18.54%	135.03%
2016	209,523,810	13,659,420	6.97%	262.25%	144,099,135	-5,261,700	-3.52%	329.72%	139,523,965	18,186,200	14.99%	170.25%
2017	203,277,610	-6,246,200	-2.98%	251.45%	136,447,150	-7,651,985	-5.31%	306.91%	142,548,840	3,024,875	2.17%	176.11%

Rate Ann.%chg: Irrigated **13.39%** Dryland **15.07%** Grassland **10.69%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	5,380	--	--	--	0	--	--	--	143,005,385	--	--	--
2008	5,335	-45	-0.84%	-0.84%	0	0	--	--	162,393,620	19,388,235	13.56%	13.56%
2009	5,335	0	0.00%	-0.84%	0	0	--	--	180,294,735	17,901,115	11.02%	26.08%
2010	5,215	-120	-2.25%	-3.07%	120	120	--	--	185,267,980	4,973,245	2.76%	29.55%
2011	13,060	7,845	150.43%	142.75%	120	0	0.00%	--	205,609,590	20,341,610	10.98%	43.78%
2012	12,885	-175	-1.34%	139.50%	120	0	0.00%	--	235,820,890	30,211,300	14.69%	64.90%
2013	12,885	0	0.00%	139.50%	120	0	0.00%	--	299,688,520	63,867,630	27.08%	109.56%
2014	9,550	-3,335	-25.88%	77.51%	11,295	11,175	9312.50%	--	385,807,875	86,119,355	28.74%	169.79%
2015	17,470	7,920	82.93%	224.72%	26,420	15,125	133.91%	--	466,606,880	80,799,005	20.94%	226.29%
2016	9,761	-7,709	-44.13%	81.43%	133,610	107,190	405.72%	--	493,290,281	26,683,401	5.72%	244.95%
2017	2,445	-7,316	-74.95%	-54.55%	185,070	51,460	38.52%	--	482,461,115	-10,829,166	-2.20%	237.37%

Cnty# **43**  
County **HAYES**

Rate Ann.%chg: Total Agric Land **12.93%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	56,032,590	63,136	887			34,056,230	125,079	272			51,624,850	263,266	196		
2008	65,317,125	65,529	997	12.31%	12.31%	33,634,440	123,414	273	0.09%	0.09%	63,335,985	263,900	240	22.39%	22.39%
2009	68,144,025	65,569	1,039	4.26%	17.10%	48,410,310	123,237	393	44.14%	44.27%	63,650,510	264,091	241	0.42%	22.91%
2010	72,044,920	66,330	1,086	4.51%	22.38%	48,526,165	122,358	397	0.96%	45.66%	64,693,035	264,026	245	1.66%	24.95%
2011	81,629,380	67,489	1,210	11.36%	36.28%	52,712,800	121,264	435	9.61%	59.65%	71,259,635	263,924	270	10.19%	37.69%
2012	93,736,845	67,465	1,389	14.87%	56.55%	68,287,125	121,412	562	29.39%	106.57%	73,859,865	263,785	280	3.70%	42.79%
2013	117,841,705	67,405	1,748	25.83%	96.99%	100,391,255	121,470	826	46.94%	203.54%	81,772,165	263,781	310	10.71%	58.09%
2014	153,738,415	67,366	2,282	30.54%	157.14%	133,390,660	115,077	1,159	40.25%	325.72%	100,004,165	270,495	370	19.26%	88.54%
2015	194,031,675	67,238	2,886	26.45%	225.16%	150,450,715	111,411	1,350	16.50%	395.97%	120,939,045	272,844	443	19.89%	126.04%
2016	208,782,060	68,962	3,028	4.91%	241.13%	144,951,840	109,072	1,329	-1.59%	388.09%	139,473,575	271,056	515	16.09%	162.40%
2017	203,251,635	68,715	2,958	-2.30%	233.28%	136,708,820	103,857	1,316	-0.95%	383.45%	142,379,265	274,587	519	0.77%	164.43%

Rate Annual %chg Average Value/Acre: **12.79%**

**17.07%**

**10.21%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	5,360	536	10			0	0				141,719,030	452,017	314		
2008	5,300	530	10	0.00%	0.00%	0	0				162,292,850	453,372	358	14.17%	14.17%
2009	5,335	533	10	-0.02%	-0.02%	0	0				180,210,180	453,430	397	11.03%	26.76%
2010	5,215	521	10	0.00%	-0.02%	120	12	10			185,269,455	453,247	409	2.85%	30.38%
2011	13,060	521	25	150.43%	150.39%	120	12	10	0.00%		205,614,995	453,211	454	10.99%	44.70%
2012	13,060	521	25	0.00%	150.39%	120	12	10	0.00%		235,897,015	453,196	521	14.73%	66.02%
2013	12,885	514	25	0.00%	150.39%	120	12	10	0.00%		300,018,130	453,182	662	27.19%	111.15%
2014	12,735	508	25	0.00%	150.40%	2,450	5	490	4800.00%		387,148,425	453,451	854	28.97%	172.32%
2015	9,125	364	25	0.06%	150.55%	16,075	33	490	0.02%		465,446,635	451,890	1,030	20.64%	228.52%
2016	10,046	178	56	124.87%	463.41%	113,560	232	490	-0.01%		493,331,081	449,499	1,098	6.55%	250.05%
2017	2,445	98	25	-55.62%	150.02%	185,070	378	490	0.00%		482,527,235	447,634	1,078	-1.78%	243.81%

**43**  
**HAYES**

Rate Annual %chg Average Value/Acre: **13.14%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
967	HAYES	22,526,446	2,177,388	4,057,314	10,820,030	2,269,563	0	0	482,461,115	16,652,240	13,987,745	471,660	555,423,501
cnty sectorvalue % of total value:		4.06%	0.39%	0.73%	1.95%	0.41%			86.86%	3.00%	2.52%	0.08%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	496	54,400	220,617	694,495	321,175	0	0	16,220	0	2,795	0	1,310,198
5.89%	%sector of county sector	0.00%	2.50%	5.44%	6.42%	14.15%			0.00%		0.02%		0.24%
	%sector of municipality	0.04%	4.15%	16.84%	53.01%	24.51%			1.24%		0.21%		100.00%
214	HAYES CENTER	204,329	78,948	3,511	5,767,485	1,504,443	0	0	0	0	0	0	7,558,716
22.13%	%sector of county sector	0.91%	3.63%	0.09%	53.30%	66.29%							1.36%
	%sector of municipality	2.70%	1.04%	0.05%	76.30%	19.90%							100.00%
351	PALISADE	1,713	3,913	1,391	364,805	26,850	0	0	0	0	0	0	398,672
36.30%	%sector of county sector	0.01%	0.18%	0.03%	3.37%	1.18%							0.07%
	%sector of municipality	0.43%	0.98%	0.35%	91.51%	6.73%							100.00%
622	Total Municipalities	206,538	137,261	225,519	6,826,785	1,852,468	0	0	16,220	0	2,795	0	9,267,586
64.32%	%all municip.sectors of cnty	0.92%	6.30%	5.56%	63.09%	81.62%			0.00%		0.02%		1.67%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,460</b>	<b>Value : 495,271,135</b>	<b>Growth 15,385,240</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	48	91,605	0	0	40	166,790	88	258,395	
<b>02. Res Improve Land</b>	159	303,910	0	0	37	111,090	196	415,000	
<b>03. Res Improvements</b>	162	6,395,095	0	0	53	3,168,365	215	9,563,460	
<b>04. Res Total</b>	210	6,790,610	0	0	93	3,446,245	303	10,236,855	15,190
<b>% of Res Total</b>	69.31	66.33	0.00	0.00	30.69	33.67	12.32	2.07	0.10
<b>05. Com UnImp Land</b>	12	15,610	0	0	1	1,090	13	16,700	
<b>06. Com Improve Land</b>	35	68,835	0	0	7	55,095	42	123,930	
<b>07. Com Improvements</b>	36	1,470,290	0	0	8	15,425,145	44	16,895,435	
<b>08. Com Total</b>	48	1,554,735	0	0	9	15,481,330	57	17,036,065	15,178,430
<b>% of Com Total</b>	84.21	9.13	0.00	0.00	15.79	90.87	2.32	3.44	98.66
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	210	6,790,610	0	0	93	3,446,245	303	10,236,855	15,190
<b>% of Res &amp; Rec Total</b>	69.31	66.33	0.00	0.00	30.69	33.67	12.32	2.07	0.10
<b>Com &amp; Ind Total</b>	48	1,554,735	0	0	9	15,481,330	57	17,036,065	15,178,430
<b>% of Com &amp; Ind Total</b>	84.21	9.13	0.00	0.00	15.79	90.87	2.32	3.44	98.66
<b>17. Taxable Total</b>	258	8,345,345	0	0	102	18,927,575	360	27,272,920	15,193,620
<b>% of Taxable Total</b>	71.67	30.60	0.00	0.00	28.33	69.40	14.63	5.51	98.75

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	780,360	18	780,360	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	18	780,360	18	780,360	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	40	0	40	80

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,621	315,878,635	1,621	315,878,635
28. Ag-Improved Land	1	17,695	0	0	447	122,054,425	448	122,072,120
29. Ag Improvements	1	2,145	0	0	460	29,264,955	461	29,267,100
30. Ag Total							2,082	467,217,855

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	1	0.00	2,145	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	20	20.02	60,060	20	20.02	60,060	
32. HomeSite Improv Land	274	296.37	889,110	274	296.37	889,110	
33. HomeSite Improvements	279	0.00	16,506,175	279	0.00	16,506,175	8,680
34. HomeSite Total				<b>299</b>	<b>316.39</b>	<b>17,455,345</b>	
35. FarmSite UnImp Land	98	181.91	118,275	98	181.91	118,275	
36. FarmSite Improv Land	429	2,010.71	1,307,110	430	2,011.71	1,307,760	
37. FarmSite Improvements	453	0.00	12,758,780	454	0.00	12,760,925	182,940
38. FarmSite Total				<b>552</b>	<b>2,193.62</b>	<b>14,186,960</b>	
39. Road & Ditches	1,385	5,277.76	0	1,386	5,285.16	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>851</b>	<b>7,795.17</b>	<b>31,642,305</b>	<b>191,620</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	98.42	39,785	2	98.42	39,785

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	195.28	0.28%	542,880	0.31%	2,780.01
46. 1A	30,650.22	44.53%	85,207,660	49.01%	2,780.00
47. 2A1	5,554.65	8.07%	13,775,520	7.92%	2,480.00
48. 2A	1,351.45	1.96%	3,351,600	1.93%	2,480.00
49. 3A1	6,118.88	8.89%	14,256,975	8.20%	2,330.00
50. 3A	16,093.70	23.38%	37,498,350	21.57%	2,330.00
51. 4A1	7,272.57	10.57%	15,781,515	9.08%	2,170.01
52. 4A	1,594.57	2.32%	3,460,195	1.99%	2,169.99
53. Total	68,831.32	100.00%	173,874,695	100.00%	2,526.10
<b>Dry</b>					
54. 1D1	106.14	0.10%	124,195	0.11%	1,170.11
55. 1D	67,810.23	65.98%	79,338,175	69.10%	1,170.00
56. 2D1	6,330.87	6.16%	6,679,075	5.82%	1,055.00
57. 2D	3,672.40	3.57%	3,874,335	3.37%	1,054.99
58. 3D1	4,683.62	4.56%	4,753,865	4.14%	1,015.00
59. 3D	12,298.88	11.97%	12,483,415	10.87%	1,015.00
60. 4D1	4,905.71	4.77%	4,709,440	4.10%	959.99
61. 4D	2,971.66	2.89%	2,852,860	2.48%	960.02
62. Total	102,779.51	100.00%	114,815,360	100.00%	1,117.10
<b>Grass</b>					
63. 1G1	91.31	0.03%	47,030	0.03%	515.06
64. 1G	27,797.55	10.11%	16,354,785	11.16%	588.35
65. 2G1	3,930.26	1.43%	2,259,000	1.54%	574.77
66. 2G	3,549.68	1.29%	1,952,680	1.33%	550.10
67. 3G1	8,403.25	3.06%	4,980,320	3.40%	592.67
68. 3G	23,761.47	8.65%	13,731,005	9.37%	577.87
69. 4G1	37,068.09	13.49%	19,523,140	13.32%	526.68
70. 4G	170,240.20	61.94%	87,761,470	59.86%	515.52
71. Total	274,841.81	100.00%	146,609,430	100.00%	533.43
<b>Irrigated Total</b>					
	68,831.32	15.40%	173,874,695	39.92%	2,526.10
<b>Dry Total</b>					
	102,779.51	22.99%	114,815,360	26.36%	1,117.10
<b>Grass Total</b>					
	274,841.81	61.47%	146,609,430	33.66%	533.43
72. Waste	67.74	0.02%	1,690	0.00%	24.95
73. Other	559.92	0.13%	274,375	0.06%	490.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	447,080.30	100.00%	435,575,550	100.00%	974.27

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	68,831.32	173,874,695	68,831.32	173,874,695
<b>77. Dry Land</b>	0.00	0	0.00	0	102,779.51	114,815,360	102,779.51	114,815,360
<b>78. Grass</b>	33.10	17,045	0.00	0	274,808.71	146,592,385	274,841.81	146,609,430
<b>79. Waste</b>	0.00	0	0.00	0	67.74	1,690	67.74	1,690
<b>80. Other</b>	0.00	0	0.00	0	559.92	274,375	559.92	274,375
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>33.10</b>	<b>17,045</b>	<b>0.00</b>	<b>0</b>	<b>447,047.20</b>	<b>435,558,505</b>	<b>447,080.30</b>	<b>435,575,550</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	68,831.32	15.40%	173,874,695	39.92%	2,526.10
<b>Dry Land</b>	102,779.51	22.99%	114,815,360	26.36%	1,117.10
<b>Grass</b>	274,841.81	61.47%	146,609,430	33.66%	533.43
<b>Waste</b>	67.74	0.02%	1,690	0.00%	24.95
<b>Other</b>	559.92	0.13%	274,375	0.06%	490.03
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>447,080.30</b>	<b>100.00%</b>	<b>435,575,550</b>	<b>100.00%</b>	<b>974.27</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hamlet	26	40,590	34	54,245	34	579,805	60	674,640	0
83.2 Hayes Center	20	42,665	115	227,750	118	5,470,790	138	5,741,205	15,190
83.3 Palisade	1	840	10	21,915	10	344,500	11	367,255	0
83.4 Rural	41	174,300	37	111,090	53	3,168,365	94	3,453,755	0
84 Residential Total	88	258,395	196	415,000	215	9,563,460	303	10,236,855	15,190

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hamlet	6	6,350	9	15,095	10	310,260	16	331,705	0
85.2	Hayes Center	5	8,540	31	80,485	32	1,408,030	37	1,497,055	0
85.3	Palisade	1	720	0	0	0	0	1	720	0
85.4	Rural	1	1,090	2	28,350	2	15,177,145	3	15,206,585	15,178,430
86	Commercial Total	13	16,700	42	123,930	44	16,895,435	57	17,036,065	15,178,430

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	91.31	0.04%	47,030	0.04%	515.06
88. 1G	22,569.22	8.71%	11,623,110	8.71%	515.00
89. 2G1	3,184.54	1.23%	1,640,050	1.23%	515.00
90. 2G	3,154.15	1.22%	1,624,385	1.22%	515.00
91. 3G1	6,152.72	2.37%	3,168,640	2.37%	515.00
92. 3G	18,610.58	7.18%	9,584,560	7.18%	515.01
93. 4G1	35,402.83	13.67%	18,232,535	13.67%	515.00
94. 4G	169,902.50	65.58%	87,499,735	65.58%	515.00
95. Total	259,067.85	100.00%	133,420,045	100.00%	515.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	5,228.33	33.15%	4,731,675	35.87%	905.01
98. 2C1	745.72	4.73%	618,950	4.69%	830.00
99. 2C	395.53	2.51%	328,295	2.49%	830.01
100. 3C1	2,250.53	14.27%	1,811,680	13.74%	805.00
101. 3C	5,150.89	32.65%	4,146,445	31.44%	805.00
102. 4C1	1,665.26	10.56%	1,290,605	9.79%	775.02
103. 4C	337.70	2.14%	261,735	1.98%	775.05
104. Total	15,773.96	100.00%	13,189,385	100.00%	836.15
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	259,067.85	94.26%	133,420,045	91.00%	515.00
CRP Total	15,773.96	5.74%	13,189,385	9.00%	836.15
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	274,841.81	100.00%	146,609,430	100.00%	533.43

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

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	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	10,820,030	10,236,855	-583,175	-5.39%	15,190	-5.53%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,652,240	17,455,345	803,105	4.82%	8,680	4.77%
<b>04. Total Residential (sum lines 1-3)</b>	<b>27,472,270</b>	<b>27,692,200</b>	<b>219,930</b>	<b>0.80%</b>	<b>23,870</b>	<b>0.71%</b>
05. Commercial	2,269,563	17,036,065	14,766,502	650.63%	15,178,430	-18.15%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>2,269,563</b>	<b>17,036,065</b>	<b>14,766,502</b>	<b>650.63%</b>	<b>15,178,430</b>	<b>-18.15%</b>
08. Ag-Farmsite Land, Outbuildings	13,987,745	14,186,960	199,215	1.42%	182,940	0.12%
09. Minerals	471,660	780,360	308,700	65.45	0	65.45%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>14,459,405</b>	<b>14,967,320</b>	<b>507,915</b>	<b>3.51%</b>	<b>182,940</b>	<b>2.25%</b>
12. Irrigated	203,277,610	173,874,695	-29,402,915	-14.46%		
13. Dryland	136,447,150	114,815,360	-21,631,790	-15.85%		
14. Grassland	142,548,840	146,609,430	4,060,590	2.85%		
15. Wasteland	2,445	1,690	-755	-30.88%		
16. Other Agland	185,070	274,375	89,305	48.25%		
<b>17. Total Agricultural Land</b>	<b>482,461,115</b>	<b>435,575,550</b>	<b>-46,885,565</b>	<b>-9.72%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>526,662,353</b>	<b>495,271,135</b>	<b>-31,391,218</b>	<b>-5.96%</b>	<b>15,385,240</b>	<b>-8.88%</b>

## 2018 Assessment Survey for Hayes County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$105,044
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$7,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$14,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,650
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$14,300
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$12,072.11

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott for the appraisal of oil and gas mineral interests
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc
<b>3.</b>	<b>Other services:</b>
	Tax Valuation, Inc. was contracted to pick up the new hog confinement facility and feedlot addition

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, Pritchard & Abbott and Tax Valuation, Inc.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county does not specify qualifications.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The oil and gas mineral values are established by Pritchard and Abbott. Tax Valuation, Inc. established the value for the new hog confinement facility and feedlot addition

## 2018 Residential Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	The assessor and deputy assessor																												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																												
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	Rural residential and Agricultural homes and outbuildings are inspected by township. For the 2018 assessment year, township 7 was physically inspected.																												

## 2018 Commercial Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	The assessor and deputy assessor				
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	01	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	Primarily the cost approach is relied upon, when possible the income approach is developed and considered.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	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.				
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>				
	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.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>				
	N/A				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Sales studies are conducted and values are applied by the square foot.				
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2012	2011	2009	2014
	For the 2018 assessment year, the county contracted with a contract appraiser to pick up a new hog confinement facility and addition to the local feedlot.				

## 2018 Agricultural Assessment Survey for Hayes County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The assessor and deputy assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><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						
	Soil conversion was implemented; there were very few changes.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Parcels that are under 20 acres are reviewed for primary use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Farm home sites and rural residential home sites are valued the same.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							

**2017 Plan of Assessment for Hayes County  
Assessment Years 2018, 2019, and 2020  
July 31, 2017**

**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 March 2017 County Abstract, Hayes County consists of the following real property types:

	Parcels	Land Value	Impr Value	Total Value	% Value
<b>Residential/Rec</b>	273	\$ 695,095.00	\$ 10,125,285.00	\$ 10,820,380.00	2.06
<b>Commercial/Ind</b>	54	\$ 113,775.00	\$ 2,130,645.00	\$ 2,244,420.00	00.42
<b>Agricultural</b>	2059	\$ 484,862,695.00	\$ 28,357,195.00	\$ 513,219,890.00	97.43
<b>Mineral</b>	18	\$ -	\$	\$ 471,660.00	00.09
<b>Total</b>	2384	\$ 485,671,565.00	\$ 40,613,125.00	\$ 526,756,350.00	100

**Current Resources:**

**Staff & Training**

Due to the population of Hayes County, the County Clerk is required to be an ex-officio County official who must perform the duties of the 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 Deputy and one part time office helper. The Clerk and Deputy Clerk hold valid Nebraska Assessor Certificates.

The 60 hours of education required during the current re-certification period ending December 31, 2018 will be met by all office personnel currently holding an assessor certificate.

## Budget

The Assessor's budget is sufficient to cover the upcoming expenses of office operation.

<b>2017-2018 Adopted Budget</b>	
Salaries	\$80,644.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$2,900.00
Pickup appraisal work	\$7,000.00
	\$105,044.00

## Hardware and Software:

Hayes County uses MIPs CAMA and Administrative software for parcel record keeping. GIS Workshop is used to map parcels, 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, 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 use 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 1 through June 30 of each year. Letters containing pre-printed applications are sent to previous 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 1 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. This information is used the following year for personal property schedule updates. 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.

**Agricultural Land:** Currently, agricultural 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. We use GIS to identify and keep current on agricultural land use.

**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 2017**

Sales rosters provided by the state along with the "what if" spreadsheet are used when reviewing the level of value. Information for the following chart was taken from the summary sheets of 2017 Reports and Opinions of the Property Tax Administrator.

<b>Property Class</b>	<b>Median</b>
Residential	100
Commercial	100
Agricultural	70

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

	<b>Median</b>	<b>COD</b>	<b>PRD</b>
<b>Residential</b>	92-100%	< 15	98-103%
<b>Commercial</b>	92-100%	< 20	98-103%
<b>Agricultural</b>	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 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.
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 2018**

**Agricultural Land:** A market analysis of the agricultural 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. A physical inspection and a GIS review of Township 7-N will be completed this year.

### **Assessment Actions Planned for Assessment Year 2019**

**Agricultural Land:** A market analysis of the agricultural 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 (i.e., 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

Pick-up work for all classes of property will be conducted. County & Village building and zoning permits will be monitored and inspected along with new land sales locations. 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. A physical inspection and a GIS Review of Township 8-N will be completed this year.

### **Assessment Actions Planned for Assessment Year 2020**

**Agricultural Land:** A market analysis of the agricultural 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. A physical inspection and a GIS review of the Villages of Hayes Center, Hamlet and Palisade will be completed this year.

Respectfully Submitted:

Susan Messersmith  
Hayes County Assessor  
7/25/17