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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HAYES COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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

[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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

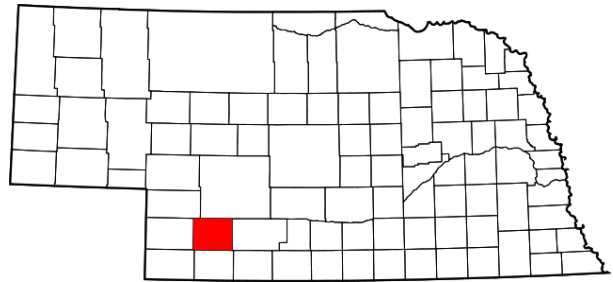
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

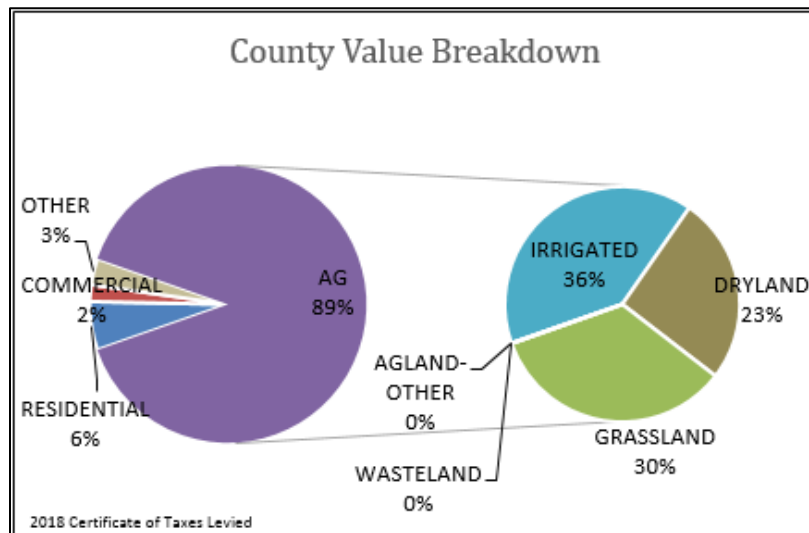
**Further information may be found in Exhibit 94*

County Overview

With a total area of 713 square miles, Hayes County had 893 residents, per the Census Bureau Quick Facts for 2017, a 7% population decline from the 2010 U.S. Census. Reports indicated that 67% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$55,412 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 17 employer establishments with total employment of 53, an 8% increase in total employment from the prior year.



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).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
HAMLET	54	57	5.6%
HAYES CENTER	240	214	-10.8%
PALISADE	386	351	-9.1%

2019 Residential Correlation for Hayes County

Assessment Actions

For the 2019 assessment year, the county physically inspected a portion of the improvements in Township 8. Routine maintenance was completed for the rest of the residential class.

Assessment Practice Review

Annually, the review of assessment practices is conducted for all counties to help determine that the values established for the prior year are uniform and proportionate.

Part of the review includes the examination of the data submitted to the sales file for accuracy and timeliness. First, the assessed values within the state sales file are compared to the property record cards for accuracy. Then the Real Estate Transfer Statements (Form 521) are compared to the data submitted to the state sales file. No errors were found in these audits indicating the data is accurate upon submission. The timeliness of the submissions are also reviewed. Normally frequency of the submissions are reviewed. However, due to the size of Hayes County there are months when no sales occur. The median days between submission and sale date were examined to determine that the county exports their sales timely. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Sales and verification procedures are also discussed with the county assessor. The county utilizes a sales questionnaire to verify information and receives a good percentage back from at least one party involved in the transaction. The usability percentage of the residential class is high but this ratio can be skewed by the small overall number of sales. It is believed that the county assessor is adequately qualifying sales for the residential class.

Valuation groups were also reviewed to determine if unique economic characteristics in the market have been identified. For the residential class, Hayes Center has three separate valuation groups. Valuation Group 1 is the village of Hayes Center. Hayes Center is the county seat and has limited services including the county school. Valuation Group 2 is comprised of the smaller villages of Hamlet and a very small portion of the village of Palisade, which straddles the county line into Hitchcock County. Valuation Group 3 represents the rural residential parcels throughout the county.

The physical inspection and review cycle was also reviewed. The county is currently on a five-year inspection and review cycle, where all review work is conducted by the office. The county assessor and staff physically inspects one-fourth of the townships every year and on the fifth year, the villages are inspected. Land values were last reviewed in 2014, supporting the continued use of the lot values that were already established. Costing and depreciation tables are updated once the villages are inspected.

2019 Residential Correlation for Hayes County

Description of Analysis

For the residential class, Hayes County recognizes three separate market areas.

Valuation Group	Description
1	Hayes Center
2	Hamlet, Palisade
4	Rural

Review of the statistical profile show that the sample has too few sales for measurement especially when the sales are stratified into the three separate market areas. Additionally, the overall median is volatile, swinging from 92%-122% when one sale on either side of the median array is removed. Further review of historical changes to value compared to villages of similar economic factors show that the changes over time were generally similar.

A comparison of the 2019 County Abstract of Assessment for Real Property, Form 45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) show that the total residential population increased by 1% while the sample had little overall change. This is consistent with the assessment actions that were reported by the county assessor.

Equalization and Quality of Assessment

The statistics are unreliable for measurement purposes due the small sample of sales and the wide dispersion around the median. Review of the assessment practices support that Hayes County's assessment are equalized and further complies with generally accepted mass appraisal techniques.

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.

2019 Commercial Correlation for Hayes County

Assessment Actions

For the 2019 assessment year, the county physically inspected a portion of the improvements in Township 8. Routine maintenance was completed for the rest of the commercial class.

Assessment Practice Review

The same level of review of the assessed values compared to the property record cards and the timely submission and accuracy of Real Estate Transfer Statements (Form 521) are conducted over all three-property classes. The review for Hayes County indicated that the data submitted was both accurate and timely.

The county employs the same procedures for verifying and qualifying sales across the all three classes. For the commercial class, the usability was higher than typical. However, the size of the overall sample skews this ratio. Review of the sales, both qualified and non-qualified indicate that the arm's-length transactions are available for measurement. An audit of the county's Assessed Value Update (AVU) records revealed no errors.

Valuation Groups were also examined to verify if unique economic characteristics were present. There are few commercial parcels, with the majority being located within Hayes Center. Therefore, there is only one group for the commercial class in Hayes County.

The six-year inspection and review cycle was also discussed with the county assessor. With so few parcels, the commercial class is inspected in conjunction with the residential review cycle. Costing and depreciation are older, with the review of the villages next year this will be revisited at that time.

Description of Analysis

Hayes County has 44 improved commercial parcels. With so few properties, there is no need for multiple market areas.

The statistical sample consists of five sales over the three-year study period, which is not an adequate sampling for measurement. Historical valuation changes to the villages of Hayes County were compared to villages of similar economic makeup in the surrounding counties. Results show the smaller villages were stagnant in growth while Hayes Center increased over 3% annually for the past ten years. These changes were similar to the changes of villages during the comparison.

A review of the 2019 County Abstract of Assessment for Real Property, Form 45, compared with the 2018 Certificate of Taxes Levied Report (CTL) no change to the population. The sample also had no valuation changes. This supports the reported assessment actions.

2019 Commercial Correlation for Hayes County

Equalization and Quality of Assessment

Although the sample is insufficient for measurement purposes, review of the historical value changes along with the assessment actions indicate the county's assessment of the commercial class is equalized. It also supports that the commercial class of Hayes County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	99.99	100.88	108.71	39.83	92.80
____ALL____	5	99.99	100.88	108.71	39.83	92.80

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 class of property.

2019 Agricultural Correlation for Hayes County

Assessor Actions

For assessment year 2019, a review of the sales study of agricultural land indicated that a decrease was warranted to the cropland within the county. As a result, irrigated lands decreased 7% while dryland and acres within the Conservation Reserve Program (CRP) decreased 15%. Grassland values remained the same as the prior year.

Assessment Practice Review

The same level of review of the assessed values compared to the property record cards and the timely submission and accuracy of Real Estate Transfer Statements (Form 521's) are conducted over all three-property classes at the same time. The review for Hayes County indicated that the data submitted was both accurate and timely. An audit of the county's Assessed Value Update (AVU) records revealed no errors.

The sales verification and qualification of sales were also reviewed. The county uses the same verification process for all sales. Non-qualified sales were well documented with comments. The usability rate is high in comparison of what is typical throughout the state. The sample contains several auctions that within them have several sales each.

In Hayes County, there is only one market area for agricultural land. The land within the county is mainly homogenous throughout with a few pockets of sandy soil mainly in the Northeast portion of the county. Sales within the areas indicate that the market is similar as the rest of county.

The inspection and review cycle was discussed with the county assessor. Regardless of property class, improvements are physically inspected based on location. The county utilizes aerial imagery during their inspection and review cycle to review land use. Agricultural homes are valued the same as rural residential homes, including the first acre home site value. Outbuildings are currently being valued using an older model based on a price per square foot and condition. The county is working to convert the buildings to Computer Assisted Mass Appraisal (CAMA) depreciation with more updated costing. Land within governmental programs have been identified. A market value, separate from dryland, has been recognized for land within the Conservation Reserve Program (CRP) program. As for land within the Conservation Reserve Enhancement program (CREP), it is valued the same as irrigated land.

Description of Analysis

Hayes County is located in the Southwest region of Nebraska and is majority grassland at 62%. Surrounding counties are comparable where they adjoin with Hayes County. However, the markets of Chase, Perkins and Lincoln Counties are stronger than what is experienced in Hayes, Frontier, Red Willow and Hitchcock Counties.

Analysis of the statistical profile show that the median and mean are within the acceptable range. When stratified into the 80% Majority Land Use (MLU) subclass, only the grassland subclass has a sufficient number of sales for analysis. The median of grassland sales are at the low end of the

2019 Agricultural Correlation for Hayes County

acceptable range. The 16 sales within the grassland sample is comprised of pure grass sales, CRP sales and a mixture of both. Although there is not a sufficient number of sales for measurement purposes in the dryland and irrigated land subclasses, the decreases taken by the county reflect the regional market trends and are thought to be acceptable.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are inspected and valued the same as rural residential parcels. It is believed that agricultural improvements have achieved an acceptable portion to market value.

Review of the statistics and assessment practices reveal that the values established by the county assessor has achieved equalization. When compared to the surrounding counties the values set in Hayes County demonstrate similar comparability. The quality of assessment of the agricultural class in Hayes County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	86.36	81.47	58.35	17.31	139.62
1	4	86.36	81.47	58.35	17.31	139.62
<u> Dry </u>						
County	3	75.59	74.26	70.00	11.03	106.09
1	3	75.59	74.26	70.00	11.03	106.09
<u> Grass </u>						
County	16	68.70	68.79	63.42	12.75	108.47
1	16	68.70	68.79	63.42	12.75	108.47
<u> ALL </u>						
	32	74.87	71.74	61.82	17.32	116.05

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hayes County is 75%.

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Hayes County

Residential Real Property - Current

Number of Sales	12	Median	106.85
Total Sales Price	\$669,000	Mean	99.35
Total Adj. Sales Price	\$669,000	Wgt. Mean	75.99
Total Assessed Value	\$508,405	Average Assessed Value of the Base	\$34,995
Avg. Adj. Sales Price	\$55,750	Avg. Assessed Value	\$42,367

Confidence Interval - Current

95% Median C.I	57.42 to 140.54
95% Wgt. Mean C.I	48.30 to 103.69
95% Mean C.I	73.20 to 125.50
% of Value of the Class of all Real Property Value in the County	2.38
% of Records Sold in the Study Period	3.87
% of Value Sold in the Study Period	4.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	9	100	97.60
2017	11	100	92.96
2016	12	100	98.78
2015	13	100	89.34

2019 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	\$166,607
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	2.08
% of Records Sold in the Study Period	8.77
% of Value Sold in the Study Period	2.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	5	100	99.99
2017	3	100	100.00
2016	1	100	200.47
2015	1	100	200.47

43 Hayes
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 12
Total Sales Price : 669,000
Total Adj. Sales Price : 669,000
Total Assessed Value : 508,405
Avg. Adj. Sales Price : 55,750
Avg. Assessed Value : 42,367

MEDIAN : 107
WGT. MEAN : 76
MEAN : 99
COD : 33.67
PRD : 130.74

COV : 41.43
STD : 41.16
Avg. Abs. Dev : 35.98
MAX Sales Ratio : 152.47
MIN Sales Ratio : 34.47

95% Median C.I. : 57.42 to 140.54
95% Wgt. Mean C.I. : 48.30 to 103.69
95% Mean C.I. : 73.20 to 125.50

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-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	90.37	88.93	23.28	101.62	57.42	121.69	N/A	56,000	49,802
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
01-OCT-17 To 31-DEC-17	2	84.76	84.76	53.14	43.70	159.50	47.72	121.80	N/A	102,500	54,465
01-JAN-18 To 31-MAR-18	1	64.50	64.50	64.50	00.00	100.00	64.50	64.50	N/A	120,000	77,400
01-APR-18 To 30-JUN-18	1	133.53	133.53	133.53	00.00	100.00	133.53	133.53	N/A	20,000	26,705
01-JUL-18 To 30-SEP-18	2	113.03	113.03	97.71	25.59	115.68	84.11	141.94	N/A	34,000	33,223
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	106.85	99.77	89.42	36.00	111.57	34.47	152.47	34.47 to 152.47	42,667	38,154
01-OCT-17 To 30-SEP-18	6	102.96	98.93	67.67	32.53	146.19	47.72	141.94	47.72 to 141.94	68,833	46,580
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	7	92.00	89.65	71.34	39.80	125.67	34.47	152.47	34.47 to 152.47	64,000	45,655
<u>ALL</u>	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	5	92.00	99.98	79.88	35.67	125.16	57.42	152.47	N/A	53,600	42,814
2	3	140.54	134.76	134.66	04.77	100.07	121.80	141.94	N/A	14,667	19,750
4	4	65.92	72.00	65.85	46.88	109.34	34.47	121.69	N/A	89,250	58,771
<u>ALL</u>	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367
06											
07											
<u>ALL</u>	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367

43 Hayes
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 12
 Total Sales Price : 669,000
 Total Adj. Sales Price : 669,000
 Total Assessed Value : 508,405
 Avg. Adj. Sales Price : 55,750
 Avg. Assessed Value : 42,367

MEDIAN : 107
 WGT. MEAN : 76
 MEAN : 99
 COD : 33.67
 PRD : 130.74

COV : 41.43
 STD : 41.16
 Avg. Abs. Dev : 35.98
 MAX Sales Ratio : 152.47
 MIN Sales Ratio : 34.47

95% Median C.I. : 57.42 to 140.54
 95% Wgt. Mean C.I. : 48.30 to 103.69
 95% Mean C.I. : 73.20 to 125.50

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
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	5	133.53	125.96	123.12	10.29	102.31	92.00	141.94	N/A	17,400	21,423	
___Ranges Excl. Low \$___												
Greater Than 4,999	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367	
Greater Than 14,999	11	92.00	95.60	74.72	37.87	127.94	34.47	152.47	47.72 to 141.94	59,636	44,558	
Greater Than 29,999	7	64.50	80.34	68.95	48.43	116.52	34.47	152.47	34.47 to 152.47	83,143	57,327	
___Incremental Ranges___												
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	4	127.67	122.32	120.06	12.08	101.88	92.00	141.94	N/A	18,500	22,211	
30,000 TO 59,999	3	84.11	90.35	82.67	46.76	109.29	34.47	152.47	N/A	42,333	34,995	
60,000 TO 99,999	2	89.56	89.56	88.44	35.89	101.27	57.42	121.69	N/A	72,500	64,123	
100,000 TO 149,999	1	64.50	64.50	64.50	00.00	100.00	64.50	64.50	N/A	120,000	77,400	
150,000 TO 249,999	1	47.72	47.72	47.72	00.00	100.00	47.72	47.72	N/A	190,000	90,660	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	12	106.85	99.35	75.99	33.67	130.74	34.47	152.47	57.42 to 140.54	55,750	42,367	

43 Hayes
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

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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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											
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
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
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
01-OCT-17 To 30-SEP-18											
<u>Calendar Yrs</u>											
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
01-JAN-17 To 31-DEC-17	2	90.95	90.95	114.84	48.68	79.20	46.68	135.22	N/A	54,313	62,375
<u>ALL</u>	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	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

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	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 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

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

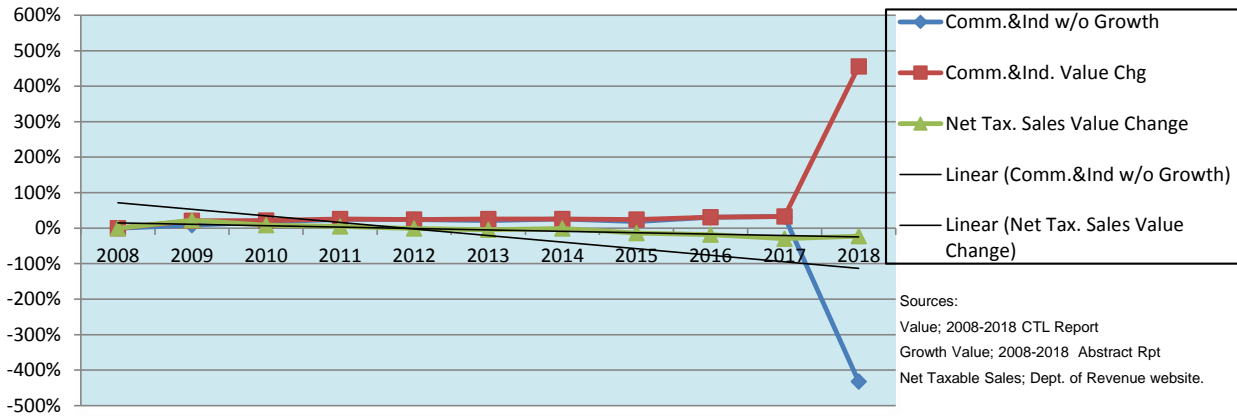
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 37.43 to 164.33

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
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	
___Ranges Excl. Low \$___												
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	
___Incremental Ranges___												
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 +												
___ALL___	5	99.99	100.88	108.71	39.83	92.80	46.68	166.55	N/A	42,184	45,858	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	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	
___ALL___	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
2008	\$ 1,708,877	\$ -		\$ 1,708,877	--	\$ 1,319,212	--
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%
2018	\$ 9,496,603	\$ 15,178,430	159.83%	\$ (5,681,827)	-350.35%	\$ 1,023,975	9.99%
Ann %chg	18.71%			Average	-34.52%	-2.50%	-1.95%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	8.39%	20.66%	22.33%
2010	16.93%	21.43%	8.22%
2011	24.93%	25.91%	4.82%
2012	24.36%	24.36%	-0.72%
2013	21.39%	25.92%	-4.17%
2014	25.70%	25.93%	-0.68%
2015	18.35%	24.33%	-13.56%
2016	31.08%	31.08%	-18.13%
2017	32.81%	32.81%	-29.43%
2018	-432.49%	455.72%	-22.38%

County Number	43
County Name	Hayes

43 Hayes
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 32
Total Sales Price : 30,267,859
Total Adj. Sales Price : 30,267,859
Total Assessed Value : 18,711,765
Avg. Adj. Sales Price : 945,871
Avg. Assessed Value : 584,743

MEDIAN : 75
WGT. MEAN : 62
MEAN : 72
COD : 17.32
PRD : 116.05

COV : 25.83
STD : 18.53
Avg. Abs. Dev : 12.97
MAX Sales Ratio : 104.54
MIN Sales Ratio : 06.83

95% Median C.I. : 64.15 to 80.94
95% Wgt. Mean C.I. : 51.24 to 72.40
95% Mean C.I. : 65.32 to 78.16

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-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	2	60.55	60.55	58.99	06.52	102.64	56.60	64.50	N/A	520,000	306,755	
01-APR-16 To 30-JUN-16	3	62.61	62.65	61.95	00.99	101.13	61.74	63.59	N/A	421,600	261,197	
01-JUL-16 To 30-SEP-16	1	61.08	61.08	61.08	00.00	100.00	61.08	61.08	N/A	448,000	273,640	
01-OCT-16 To 31-DEC-16	2	76.37	76.37	77.96	10.91	97.96	68.04	84.70	N/A	168,000	130,968	
01-JAN-17 To 31-MAR-17	3	75.59	78.76	78.48	05.07	100.36	74.60	86.10	N/A	193,333	151,720	
01-APR-17 To 30-JUN-17	8	77.94	71.91	72.83	25.34	98.74	06.83	101.03	06.83 to 101.03	493,813	359,650	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	2	70.72	70.72	38.33	47.84	184.50	36.89	104.54	N/A	766,250	293,683	
01-JAN-18 To 31-MAR-18	3	79.91	70.98	56.32	12.01	126.03	52.12	80.91	N/A	5,406,683	3,044,825	
01-APR-18 To 30-JUN-18	3	74.81	74.36	75.64	07.50	98.31	65.73	82.55	N/A	1,131,120	855,572	
01-JUL-18 To 30-SEP-18	4	78.79	76.74	77.71	08.16	98.75	64.15	85.23	N/A	150,663	117,073	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	7	62.61	63.82	64.63	05.78	98.75	56.60	76.65	56.60 to 76.65	521,829	337,232	
01-OCT-16 To 30-SEP-17	13	75.59	74.18	73.86	18.94	100.43	06.83	101.03	68.04 to 91.81	374,346	276,484	
01-OCT-17 To 30-SEP-18	12	78.19	73.70	58.66	15.36	125.64	36.89	104.54	64.15 to 82.55	1,812,380	1,063,070	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	8	63.10	65.36	62.57	07.69	104.46	56.60	84.70	56.60 to 84.70	386,100	241,584	
01-JAN-17 To 31-DEC-17	13	75.59	73.31	64.65	24.13	113.40	06.83	104.54	57.53 to 92.88	466,385	301,517	
<u>ALL</u>	32	74.87	71.74	61.82	17.32	116.05	06.83	104.54	64.15 to 80.94	945,871	584,743	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	32	74.87	71.74	61.82	17.32	116.05	06.83	104.54	64.15 to 80.94	945,871	584,743	
<u>ALL</u>	32	74.87	71.74	61.82	17.32	116.05	06.83	104.54	64.15 to 80.94	945,871	584,743	

43 Hayes
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 32
 Total Sales Price : 30,267,859
 Total Adj. Sales Price : 30,267,859
 Total Assessed Value : 18,711,765
 Avg. Adj. Sales Price : 945,871
 Avg. Assessed Value : 584,743

MEDIAN : 75
 WGT. MEAN : 62
 MEAN : 72
 COD : 17.32
 PRD : 116.05

COV : 25.83
 STD : 18.53
 Avg. Abs. Dev : 12.97
 MAX Sales Ratio : 104.54
 MIN Sales Ratio : 06.83

95% Median C.I. : 64.15 to 80.94
 95% Wgt. Mean C.I. : 51.24 to 72.40
 95% Mean C.I. : 65.32 to 78.16

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	2	80.85	80.85	80.52	06.51	100.41	75.59	86.10	N/A	190,000	152,980
1	2	80.85	80.85	80.52	06.51	100.41	75.59	86.10	N/A	190,000	152,980
<u> Grass </u>											
County	11	68.04	69.94	73.46	09.89	95.21	57.53	84.70	62.61 to 82.55	206,074	151,376
1	11	68.04	69.94	73.46	09.89	95.21	57.53	84.70	62.61 to 82.55	206,074	151,376
<u> ALL </u>	32	74.87	71.74	61.82	17.32	116.05	06.83	104.54	64.15 to 80.94	945,871	584,743

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
<u> Irrigated </u>											
County	4	86.36	81.47	58.35	17.31	139.62	52.12	101.03	N/A	4,152,512	2,422,931
1	4	86.36	81.47	58.35	17.31	139.62	52.12	101.03	N/A	4,152,512	2,422,931
<u> Dry </u>											
County	3	75.59	74.26	70.00	11.03	106.09	61.08	86.10	N/A	276,000	193,200
1	3	75.59	74.26	70.00	11.03	106.09	61.08	86.10	N/A	276,000	193,200
<u> Grass </u>											
County	16	68.70	68.79	63.42	12.75	108.47	36.89	84.70	62.61 to 76.65	392,488	248,905
1	16	68.70	68.79	63.42	12.75	108.47	36.89	84.70	62.61 to 76.65	392,488	248,905
<u> ALL </u>	32	74.87	71.74	61.82	17.32	116.05	06.83	104.54	64.15 to 80.94	945,871	584,743

Hayes County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2585	2587	2305	2305	2165	2167	2020	2025	2350
Hitchcock	1	2735	2735	2480	2480	2395	2395	2310	2310	2654
Frontier	1	2970	2967	2897	2909	2870	2870	2816	2765	2938
Red Willow	1	3065	3065	3009	2957	2723	2345	2253	2105	2975
Dundy	1	n/a	3094	3158	3165	3085	3101	3157	3173	3145
Lincoln	3	3575	3572	3575	3574	3572	3510	3544	3506	3548
Chase	1	3765	3765	3765	3765	3550	3550	3550	3550	3653

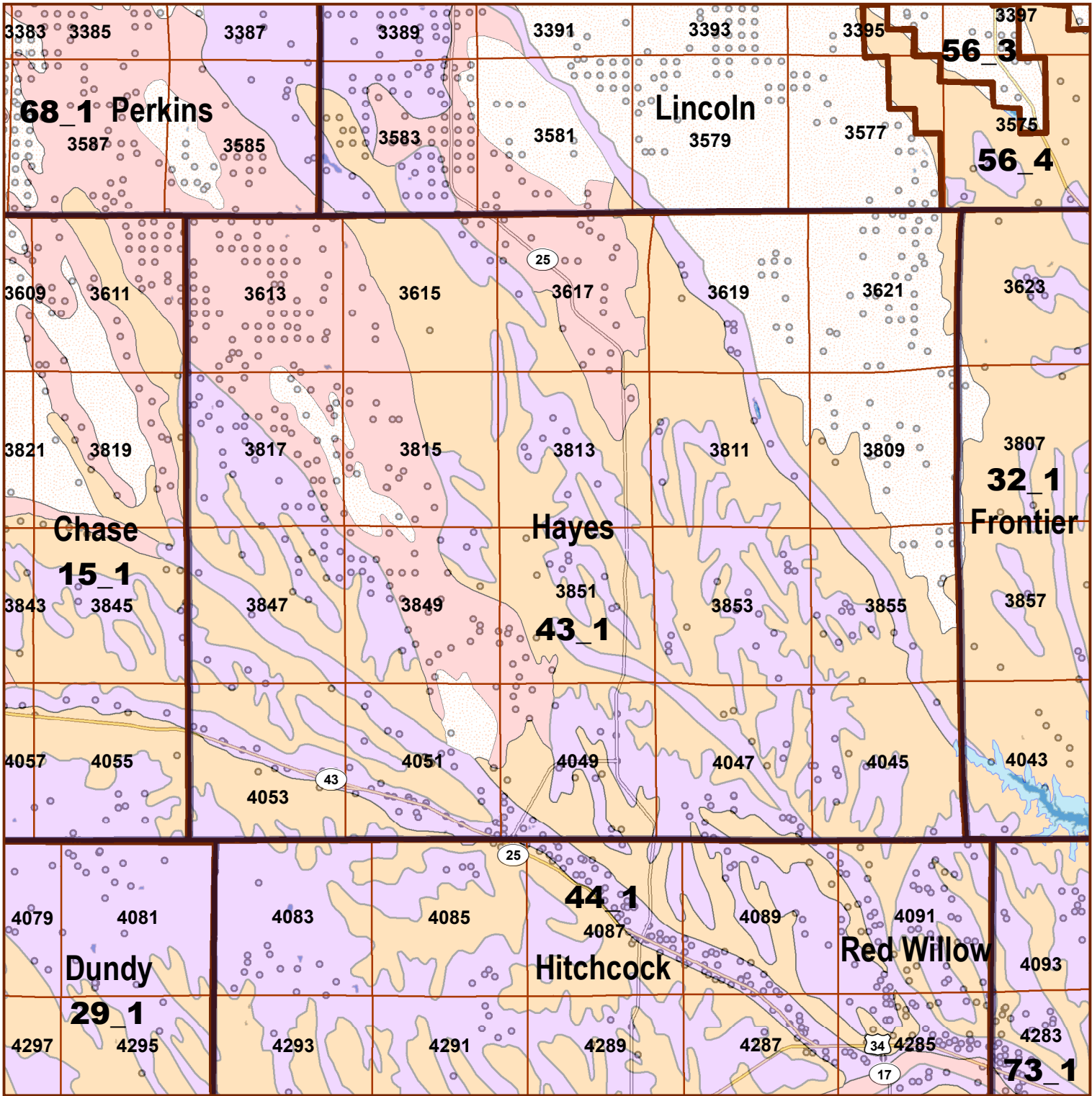
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	995	995	895	895	865	865	815	815	951
Hitchcock	1	1145	1145	1070	1070	995	995	885	885	1108
Frontier	1	1300	1300	1250	1250	1200	1200	1150	1150	1270
Red Willow	1	1380	1380	1330	1330	1235	1235	1150	1150	1336
Dundy	1	n/a	1279	1280	1280	854	855	855	855	1147
Lincoln	3	1100	1100	1100	1100	1100	1100	1100	1099	1100
Chase	1	1085	1085	1085	1085	1000	1000	950	950	1058

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	515	515	515	515	515	515	515	515	515
Hitchcock	1	585	585	585	585	585	585	585	585	585
Frontier	1	625	625	625	625	625	625	625	625	625
Red Willow	1	650	650	650	650	650	650	650	650	650
Dundy	1	n/a	525	525	525	525	526	525	525	525
Lincoln	3	675	675	675	675	675	600	600	593	603
Chase	1	1440	762	884	662	702	718	601	586	619

County	Mkt Area	CRP	TIMBER	WASTE
Hayes	1	713	n/a	25
Hitchcock	1	1324	n/a	50
Frontier	1	1227	n/a	n/a
Red Willow	1	1258	650	25
Dundy	1	1437	n/a	n/a
Lincoln	3	n/a	n/a	n/a
Chase	1	749	n/a	20

Source: 2019 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.



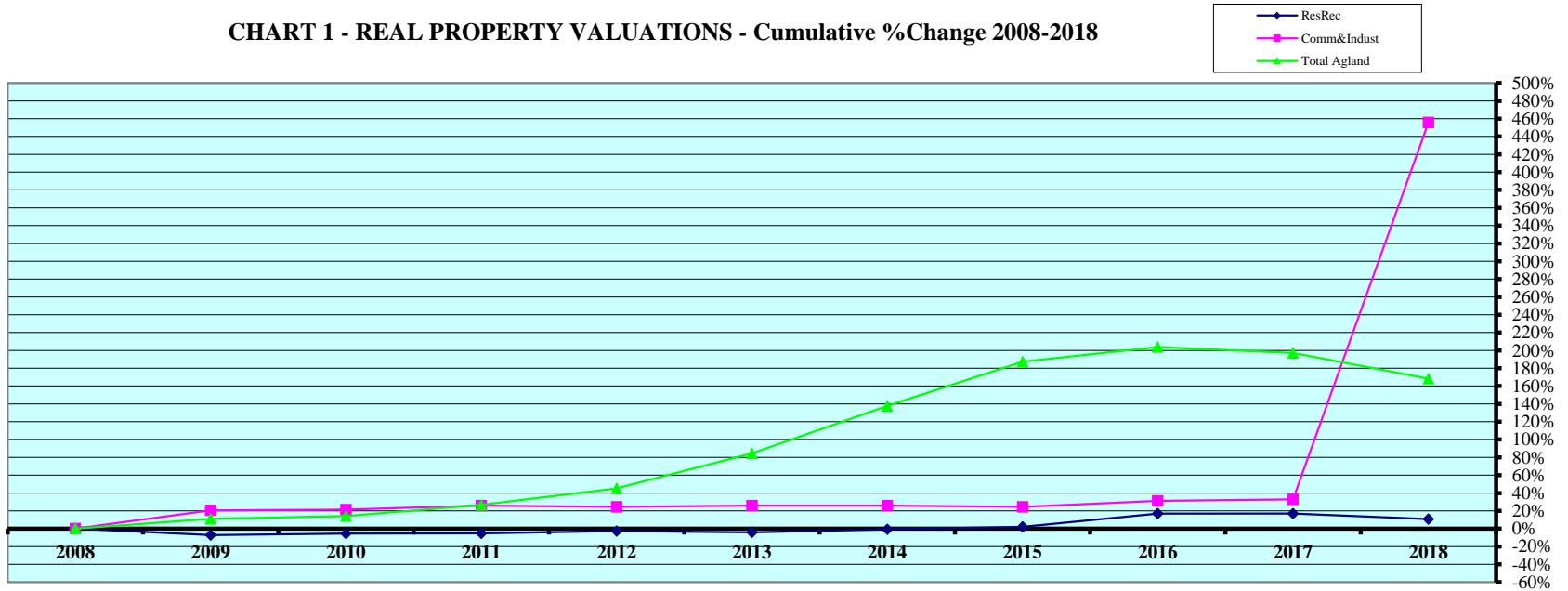
Legend

- 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 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	9,251,813	--	--	--	1,708,877	--	--	--	162,393,620	--	--	--
2009	8,583,458	-668,355	-7.22%	-7.22%	2,061,961	353,084	20.66%	20.66%	180,294,735	17,901,115	11.02%	11.02%
2010	8,736,984	153,526	1.79%	-5.56%	2,075,065	13,104	0.64%	21.43%	185,267,980	4,973,245	2.76%	14.09%
2011	8,776,645	39,661	0.45%	-5.14%	2,151,710	76,645	3.69%	25.91%	205,609,590	20,341,610	10.98%	26.61%
2012	8,992,496	215,851	2.46%	-2.80%	2,125,080	-26,630	-1.24%	24.36%	235,820,890	30,211,300	14.69%	45.22%
2013	8,873,730	-118,766	-1.32%	-4.09%	2,151,880	26,800	1.26%	25.92%	299,688,520	63,867,630	27.08%	84.54%
2014	9,189,579	315,849	3.56%	-0.67%	2,151,980	100	0.00%	25.93%	385,807,875	86,119,355	28.74%	137.58%
2015	9,433,532	243,953	2.65%	1.96%	2,124,625	-27,355	-1.27%	24.33%	466,606,880	80,799,005	20.94%	187.33%
2016	10,809,705	1,376,173	14.59%	16.84%	2,239,965	115,340	5.43%	31.08%	493,290,281	26,683,401	5.72%	203.76%
2017	10,820,030	10,325	0.10%	16.95%	2,269,563	29,598	1.32%	32.81%	482,461,115	-10,829,166	-2.20%	197.09%
2018	10,254,155	-565,875	-5.23%	10.83%	9,496,603	7,227,040	318.43%	455.72%	435,472,405	-46,988,710	-9.74%	168.16%

Rate Annual %chg: Residential & Recreational **1.03%** Commercial & Industrial **18.71%** Agricultural Land **10.37%**

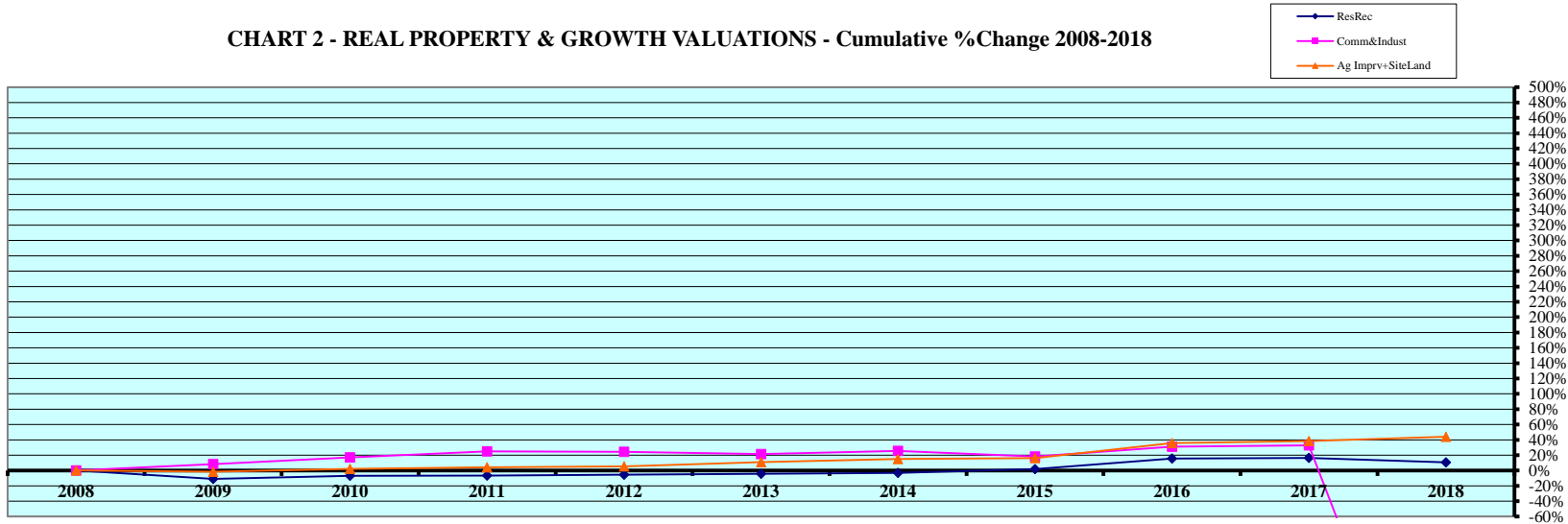
Cnty# **43**
County **HAYES**

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: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾								
	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			
2008	9,251,813	28,455	0.31%	9,223,358	--	--	1,708,877	0	0.00%	1,708,877	--	--			
2009	8,583,458	343,256	4.00%	8,240,202	-10.93%	-10.93%	2,061,961	209,640	10.17%	1,852,321	8.39%	8.39%			
2010	8,736,984	116,697	1.34%	8,620,287	0.43%	-6.83%	2,075,065	76,885	3.71%	1,998,180	-3.09%	16.93%			
2011	8,776,645	147,566	1.68%	8,629,079	-1.24%	-6.73%	2,151,710	16,850	0.78%	2,134,860	2.88%	24.93%			
2012	8,992,496	246,739	2.74%	8,745,757	-0.35%	-5.47%	2,125,080	0	0.00%	2,125,080	-1.24%	24.36%			
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	-4.29%	2,151,880	77,530	3.60%	2,074,350	-2.39%	21.39%			
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	-3.15%	2,151,980	3,970	0.18%	2,148,010	-0.18%	25.70%			
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	1.74%	2,124,625	102,105	4.81%	2,022,520	-6.02%	18.35%			
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	15.71%	2,239,965	0	0.00%	2,239,965	5.43%	31.08%			
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	16.39%	2,269,563	0	0.00%	2,269,563	1.32%	32.81%			
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	10.67%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-432.49%			
Rate Ann%chg	1.03%						-0.25%						18.71%	C & I w/o growth	-34.52%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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					
2008	12,179,965	9,600,447	21,780,412	766,685	3.52%	21,013,727	--	--
2009	11,876,200	10,573,221	22,449,421	1,007,328	4.49%	21,442,093	-1.55%	-1.55%
2010	11,800,440	11,082,385	22,882,825	625,450	2.73%	22,257,375	-0.86%	2.19%
2011	11,701,050	11,290,295	22,991,345	286,070	1.24%	22,705,275	-0.78%	4.25%
2012	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-0.05%	5.51%
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	11.06%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	15.17%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	16.19%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	35.67%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	38.55%
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	44.07%
Rate Ann%chg	3.62%	3.98%	3.78%	Ag Imprv+Site w/o growth			1.07%	

(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.

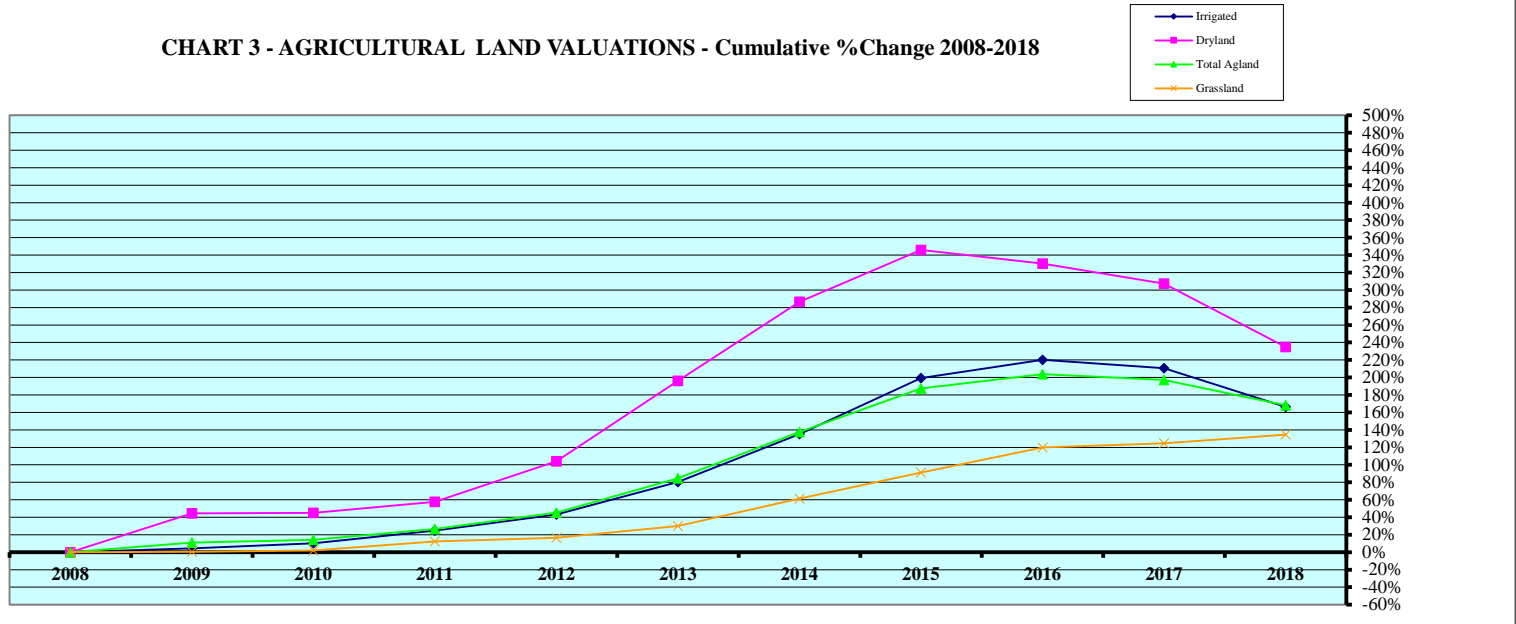
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	43
County	HAYES

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	65,441,320	--	--	--	33,496,035	--	--	--	63,450,930	--	--	--
2009	68,268,700	2,827,380	4.32%	4.32%	48,370,635	14,874,600	44.41%	44.41%	63,650,065	199,135	0.31%	0.31%
2010	72,044,920	3,776,220	5.53%	10.09%	48,526,165	155,530	0.32%	44.87%	64,691,560	1,041,495	1.64%	1.96%
2011	81,602,980	9,558,060	13.27%	24.70%	52,772,730	4,246,565	8.75%	57.55%	71,220,700	6,529,140	10.09%	12.25%
2012	93,622,055	12,019,075	14.73%	43.06%	68,319,785	15,547,055	29.46%	103.96%	73,866,045	2,645,345	3.71%	16.41%
2013	118,076,305	24,454,250	26.12%	80.43%	99,197,110	30,877,325	45.20%	196.15%	82,402,100	8,536,055	11.56%	29.87%
2014	153,917,495	35,841,190	30.35%	135.20%	129,507,400	30,310,290	30.56%	286.64%	102,362,135	19,960,035	24.22%	61.32%
2015	195,864,390	41,946,895	27.25%	199.30%	149,360,835	19,853,435	15.33%	345.91%	121,337,765	18,975,630	18.54%	91.23%
2016	209,523,810	13,659,420	6.97%	220.17%	144,099,135	-5,261,700	-3.52%	330.20%	139,523,965	18,186,200	14.99%	119.89%
2017	203,277,610	-6,246,200	-2.98%	210.63%	136,447,150	-7,651,985	-5.31%	307.35%	142,548,840	3,024,875	2.17%	124.66%
2018	174,234,345	-29,043,265	-14.29%	166.25%	112,161,600	-24,285,550	-17.80%	234.85%	148,802,325	6,253,485	4.39%	134.52%

Rate Ann.%chg: Irrigated **10.29%** Dryland **12.85%** Grassland **8.90%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	5,335	--	--	--	0	--	--	--	162,393,620	--	--	--
2009	5,335	0	0.00%	0.00%	0	0			180,294,735	17,901,115	11.02%	11.02%
2010	5,215	-120	-2.25%	-2.25%	120	120			185,267,980	4,973,245	2.76%	14.09%
2011	13,060	7,845	150.43%	144.80%	120	0	0.00%		205,609,590	20,341,610	10.98%	26.61%
2012	12,885	-175	-1.34%	141.52%	120	0	0.00%		235,820,890	30,211,300	14.69%	45.22%
2013	12,885	0	0.00%	141.52%	120	0	0.00%		299,688,520	63,867,630	27.08%	84.54%
2014	9,550	-3,335	-25.88%	79.01%	11,295	11,175	9312.50%		385,807,875	86,119,355	28.74%	137.58%
2015	17,470	7,920	82.93%	227.46%	26,420	15,125	133.91%		466,606,880	80,799,005	20.94%	187.33%
2016	9,761	-7,709	-44.13%	82.96%	133,610	107,190	405.72%		493,290,281	26,683,401	5.72%	203.76%
2017	2,445	-7,316	-74.95%	-54.17%	185,070	51,460	38.52%		482,461,115	-10,829,166	-2.20%	197.09%
2018	1,690	-755	-30.88%	-68.32%	272,445	87,375	47.21%		435,472,405	-46,988,710	-9.74%	168.16%

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

Rate Ann.%chg: Total Agric Land **10.37%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

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
2008	65,317,125	65,529	997			33,634,440	123,414	273			63,335,985	263,900	240		
2009	68,144,025	65,569	1,039	4.26%	4.26%	48,410,310	123,237	393	44.14%	44.14%	63,650,510	264,091	241	0.42%	0.42%
2010	72,044,920	66,330	1,086	4.51%	8.97%	48,526,165	122,358	397	0.96%	45.52%	64,693,035	264,026	245	1.66%	2.09%
2011	81,629,380	67,489	1,210	11.36%	21.34%	52,712,800	121,264	435	9.61%	59.50%	71,259,635	263,924	270	10.19%	12.50%
2012	93,736,845	67,465	1,389	14.87%	39.39%	68,287,125	121,412	562	29.39%	106.38%	73,859,865	263,785	280	3.70%	16.67%
2013	117,841,705	67,405	1,748	25.83%	75.39%	100,391,255	121,470	826	46.94%	203.25%	81,772,165	263,781	310	10.71%	29.17%
2014	153,738,415	67,366	2,282	30.54%	128.95%	133,390,660	115,077	1,159	40.25%	325.32%	100,004,165	270,495	370	19.26%	54.04%
2015	194,031,675	67,238	2,886	26.45%	189.51%	150,450,715	111,411	1,350	16.50%	395.50%	120,939,045	272,844	443	19.89%	84.69%
2016	208,782,060	68,962	3,028	4.91%	203.73%	144,951,840	109,072	1,329	-1.59%	387.63%	139,473,575	271,056	515	16.09%	114.40%
2017	203,251,635	68,715	2,958	-2.30%	196.75%	136,708,820	103,857	1,316	-0.95%	382.99%	142,379,265	274,587	519	0.77%	116.05%
2018	173,874,695	68,831	2,526	-14.60%	153.43%	114,815,360	102,780	1,117	-15.13%	309.90%	146,609,430	274,842	533	2.88%	122.26%

Rate Annual %chg Average Value/Acre: 9.75%

15.15%

8.31%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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
2008	5,300	530	10			0	0				162,292,850	453,372	358		
2009	5,335	533	10	-0.02%	-0.02%	0	0				180,210,180	453,430	397	11.03%	11.03%
2010	5,215	521	10	0.00%	-0.02%	120	12	10			185,269,455	453,247	409	2.85%	14.19%
2011	13,060	521	25	150.43%	150.39%	120	12	10	0.00%		205,614,995	453,211	454	10.99%	26.74%
2012	13,060	521	25	0.00%	150.39%	120	12	10	0.00%		235,897,015	453,196	521	14.73%	45.41%
2013	12,885	514	25	0.00%	150.39%	120	12	10	0.00%		300,018,130	453,182	662	27.19%	84.94%
2014	12,735	508	25	0.00%	150.40%	2,450	5	490	4800.00%		387,148,425	453,451	854	28.97%	138.51%
2015	9,125	364	25	0.06%	150.55%	16,075	33	490	0.02%		465,446,635	451,890	1,030	20.64%	187.73%
2016	10,046	178	56	124.87%	463.41%	113,560	232	490	-0.01%		493,331,081	449,499	1,098	6.55%	206.60%
2017	2,445	98	25	-55.62%	150.02%	185,070	378	490	0.00%		482,527,235	447,634	1,078	-1.78%	201.13%
2018	1,690	68	25	-0.27%	149.35%	274,375	560	490	0.00%		435,575,550	447,080	974	-9.62%	172.17%

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HAYES

Rate Annual %chg Average Value/Acre: 10.53%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 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	22,636,053	2,416,274	4,593,777	10,254,155	9,496,603	0	0	435,472,405	17,385,865	14,185,560	780,360	517,221,052
cnty sector/value % of total value:		4.38%	0.47%	0.89%	1.98%	1.84%			84.19%	3.36%	2.74%	0.15%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	262	58,409	249,470	682,150	323,235	0	0	17,045	0	2,795	0	1,333,366
5.89%	%sector of county sector	0.00%	2.42%	5.43%	6.65%	3.40%			0.00%		0.02%		0.26%
	%sector of municipality	0.02%	4.38%	18.71%	51.16%	24.24%			1.28%		0.21%		100.00%
214	HAYES CENTER	190,177	85,237	5,312	5,673,310	1,464,340	0	0	0	0	0	0	7,418,376
22.13%	%sector of county sector	0.84%	3.53%	0.12%	55.33%	15.42%							1.43%
	%sector of municipality	2.56%	1.15%	0.07%	76.48%	19.74%							100.00%
351	PALISADE	2,208	4,237	1,260	367,255	26,845	0	0	0	0	0	0	401,805
36.30%	%sector of county sector	0.01%	0.18%	0.03%	3.58%	0.28%							0.08%
	%sector of municipality	0.55%	1.05%	0.31%	91.40%	6.68%							100.00%
622	Total Municipalities	192,647	147,883	256,042	6,722,715	1,814,420	0	0	17,045	0	2,795	0	9,153,547
64.32%	%all municip.sectors of cnty	0.85%	6.12%	5.57%	65.56%	19.11%			0.00%		0.02%		1.77%

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Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 2,479	Value : 456,587,873	Growth 533,375	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	47	87,525	0	0	46	175,975	93	263,500	
02. Res Improve Land	157	300,760	0	0	42	126,180	199	426,940	
03. Res Improvements	160	6,328,110	0	0	57	3,829,855	217	10,157,965	
04. Res Total	207	6,716,395	0	0	103	4,132,010	310	10,848,405	483,375
% of Res Total	66.77	61.91	0.00	0.00	33.23	38.09	12.51	2.38	90.63
05. Com UnImp Land	12	15,610	0	0	1	1,090	13	16,700	
06. Com Improve Land	35	68,835	0	0	7	55,095	42	123,930	
07. Com Improvements	36	1,729,975	0	0	8	7,625,998	44	9,355,973	
08. Com Total	48	1,814,420	0	0	9	7,682,183	57	9,496,603	0
% of Com Total	84.21	19.11	0.00	0.00	15.79	80.89	2.30	2.08	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	207	6,716,395	0	0	103	4,132,010	310	10,848,405	483,375
% of Res & Rec Total	66.77	61.91	0.00	0.00	33.23	38.09	12.51	2.38	90.63
Com & Ind Total	48	1,814,420	0	0	9	7,682,183	57	9,496,603	0
% of Com & Ind Total	84.21	19.11	0.00	0.00	15.79	80.89	2.30	2.08	0.00

17. Taxable Total	255	8,530,815	0	0	112	11,814,193	367	20,345,008	483,375
% of Taxable Total	69.48	41.93	0.00	0.00	30.52	58.07	14.80	4.46	90.63

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	16	831,660	16	831,660	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	16	831,660	16	831,660	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	44	0	40	84

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,638	295,066,155	1,638	295,066,155
28. Ag-Improved Land	1	17,695	0	0	444	111,215,365	445	111,233,060
29. Ag Improvements	1	2,145	0	0	457	29,109,845	458	29,111,990

30. Ag Total				2,096	435,411,205
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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	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	19.02	57,060	19	19.02	57,060	
32. HomeSite Improv Land	271	292.37	877,110	271	292.37	877,110	
33. HomeSite Improvements	276	0.00	16,298,665	276	0.00	16,298,665	0
34. HomeSite Total				295	311.39	17,232,835	
35. FarmSite UnImp Land	98	179.46	116,685	98	179.46	116,685	
36. FarmSite Improv Land	426	1,993.88	1,296,160	427	1,994.88	1,296,810	
37. FarmSite Improvements	450	0.00	12,811,180	451	0.00	12,813,325	50,000
38. FarmSite Total				549	2,174.34	14,226,820	
39. Road & Ditches	1,395	5,275.62	0	1,396	5,283.02	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				844	7,768.75	31,459,655	50,000

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. Market Value	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

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%	504,795	0.31%	2,584.98
46. 1A	30,631.81	44.51%	79,229,475	49.00%	2,586.51
47. 2A1	5,543.88	8.06%	12,778,680	7.90%	2,305.01
48. 2A	1,326.15	1.93%	3,056,755	1.89%	2,304.98
49. 3A1	6,155.99	8.95%	13,327,715	8.24%	2,165.00
50. 3A	16,124.58	23.43%	34,943,940	21.61%	2,167.12
51. 4A1	7,264.24	10.56%	14,673,790	9.07%	2,020.00
52. 4A	1,576.12	2.29%	3,192,430	1.97%	2,025.50
53. Total	68,818.05	100.00%	161,707,580	100.00%	2,349.78
Dry					
54. 1D1	106.14	0.11%	105,605	0.11%	994.96
55. 1D	66,957.10	66.74%	66,622,370	69.82%	995.00
56. 2D1	6,242.81	6.22%	5,587,330	5.86%	895.00
57. 2D	3,509.90	3.50%	3,141,375	3.29%	895.00
58. 3D1	4,440.49	4.43%	3,841,020	4.03%	865.00
59. 3D	11,691.52	11.65%	10,113,205	10.60%	865.00
60. 4D1	4,521.66	4.51%	3,685,205	3.86%	815.01
61. 4D	2,858.81	2.85%	2,329,825	2.44%	814.96
62. Total	100,328.43	100.00%	95,425,935	100.00%	951.14
Grass					
63. 1G1	91.31	0.03%	47,030	0.03%	515.06
64. 1G	28,658.10	10.33%	16,446,505	11.22%	573.89
65. 2G1	4,032.03	1.45%	2,243,545	1.53%	556.43
66. 2G	3,737.07	1.35%	2,018,945	1.38%	540.25
67. 3G1	8,611.86	3.11%	4,863,415	3.32%	564.73
68. 3G	24,344.64	8.78%	13,525,775	9.23%	555.60
69. 4G1	37,463.97	13.51%	19,562,755	13.35%	522.18
70. 4G	170,371.97	61.44%	87,835,930	59.94%	515.55
71. Total	277,310.95	100.00%	146,543,900	100.00%	528.45
Irrigated Total					
Irrigated Total	68,818.05	15.39%	161,707,580	40.03%	2,349.78
Dry Total					
Dry Total	100,328.43	22.44%	95,425,935	23.62%	951.14
Grass Total					
Grass Total	277,310.95	62.03%	146,543,900	36.28%	528.45
72. Waste	67.74	0.02%	1,690	0.00%	24.95
73. Other	555.99	0.12%	272,445	0.07%	490.02
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	447,081.16	100.00%	403,951,550	100.00%	903.53

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	68,818.05	161,707,580	68,818.05	161,707,580
77. Dry Land	0.00	0	0.00	0	100,328.43	95,425,935	100,328.43	95,425,935
78. Grass	33.10	17,045	0.00	0	277,277.85	146,526,855	277,310.95	146,543,900
79. Waste	0.00	0	0.00	0	67.74	1,690	67.74	1,690
80. Other	0.00	0	0.00	0	555.99	272,445	555.99	272,445
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	33.10	17,045	0.00	0	447,048.06	403,934,505	447,081.16	403,951,550

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,818.05	15.39%	161,707,580	40.03%	2,349.78
Dry Land	100,328.43	22.44%	95,425,935	23.62%	951.14
Grass	277,310.95	62.03%	146,543,900	36.28%	528.45
Waste	67.74	0.02%	1,690	0.00%	24.95
Other	555.99	0.12%	272,445	0.07%	490.02
Exempt	0.00	0.00%	0	0.00%	0.00
Total	447,081.16	100.00%	403,951,550	100.00%	903.53

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	25	37,015	33	52,775	33	579,035	58	668,825	0
83.2 Hayes Center	20	42,665	114	226,070	117	5,404,575	137	5,673,310	0
83.3 Palisade	1	840	10	21,915	10	344,500	11	367,255	0
83.4 Rural	47	182,980	42	126,180	57	3,829,855	104	4,139,015	483,375
84 Residential Total	93	263,500	199	426,940	217	10,157,965	310	10,848,405	483,375

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	411,435	16	432,880	0
85.2	Hayes Center	5	8,540	31	80,485	32	1,626,535	37	1,715,560	0
85.3	Palisade	1	720	0	0	0	0	1	720	0
85.4	Rural	1	1,090	2	28,350	2	7,318,003	3	7,347,443	0
86	Commercial Total	13	16,700	42	123,930	44	9,355,973	57	9,496,603	0

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	22,039.88	8.53%	11,350,500	8.53%	515.00
89. 2G1	3,152.90	1.22%	1,623,750	1.22%	515.00
90. 2G	3,240.41	1.25%	1,668,805	1.25%	515.00
91. 3G1	6,092.50	2.36%	3,137,625	2.36%	515.00
92. 3G	18,531.92	7.17%	9,544,050	7.17%	515.01
93. 4G1	35,610.43	13.78%	18,339,435	13.78%	515.00
94. 4G	169,720.93	65.66%	87,406,250	65.66%	515.00
95. Total	258,480.28	100.00%	133,117,445	100.00%	515.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	6,618.22	35.15%	5,096,005	37.95%	770.00
98. 2C1	879.13	4.67%	619,795	4.62%	705.01
99. 2C	496.66	2.64%	350,140	2.61%	704.99
100. 3C1	2,519.36	13.38%	1,725,790	12.85%	685.01
101. 3C	5,812.72	30.87%	3,981,725	29.66%	685.00
102. 4C1	1,853.54	9.84%	1,223,320	9.11%	659.99
103. 4C	651.04	3.46%	429,680	3.20%	659.99
104. Total	18,830.67	100.00%	13,426,455	100.00%	713.01
Timber					
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
Grass Total					
Grass Total	258,480.28	93.21%	133,117,445	90.84%	515.00
CRP Total					
CRP Total	18,830.67	6.79%	13,426,455	9.16%	713.01
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	277,310.95	100.00%	146,543,900	100.00%	528.45

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

43 Hayes

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	10,254,155	10,848,405	594,250	5.80%	483,375	1.08%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	17,385,865	17,232,835	-153,030	-0.88%	0	-0.88%
04. Total Residential (sum lines 1-3)	27,640,020	28,081,240	441,220	1.60%	483,375	-0.15%
05. Commercial	9,496,603	9,496,603	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,496,603	9,496,603	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	14,185,560	14,226,820	41,260	0.29%	50,000	-0.06%
09. Minerals	780,360	831,660	51,300	6.57	0	6.57%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	14,965,920	15,058,480	92,560	0.62%	50,000	0.28%
12. Irrigated	174,234,345	161,707,580	-12,526,765	-7.19%		
13. Dryland	112,161,600	95,425,935	-16,735,665	-14.92%		
14. Grassland	148,802,325	146,543,900	-2,258,425	-1.52%		
15. Wasteland	1,690	1,690	0	0.00%		
16. Other Agland	272,445	272,445	0	0.00%		
17. Total Agricultural Land	435,472,405	403,951,550	-31,520,855	-7.24%		
18. Total Value of all Real Property (Locally Assessed)	487,574,948	456,587,873	-30,987,075	-6.36%	533,375	-6.46%

2019 Assessment Survey for Hayes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$108,893
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,100
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	\$14,111.00

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:										
	The assessor and deputy assessor										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hamlet/Palisade - very small communities with no organized market</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	2	Hamlet/Palisade - very small communities with no organized market	4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.	Ag	Agricultural Homes and Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.										
2	Hamlet/Palisade - very small communities with no organized market										
4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.										
Ag	Agricultural Homes and Outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	Only the cost approach is used by the county when developing residential property values.										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?										
	Yes, depreciation tables are developed using local market information.										
5.	Are individual depreciation tables developed for each valuation group?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	Sales studies are conducted and values are applied by the square foot.										
7.	How are rural residential site values developed?										
	Rural residential site values were set by market analysis.										
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										
	Lots being held for sale or resale are valued the same as all other lots within the Village that they are located in.										

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2013	2016	2014
	2	2016	2013	2016	2014
	4	2016	2013	2016	2014-2017
	Ag	2016	2013	2016	2014-2017

Rural residential and Agricultural homes and outbuildings are inspected by township. For the 2019 assessment year, a portion of township 8 was physically inspected.

2019 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:													
	The assessor and deputy assessor													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is relied upon, when possible the income approach is developed and considered.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Since there are so few commercial properties in the county, market analysis is difficult; therefore, all properties are valued using the cost approach with depreciation applied based on the age and condition of the property.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	Currently, the physical depreciation is Marshall & Swift depreciation from the CAMA system, an economic depreciation is applied using the limited local data that is available.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	Sales studies are conducted and values are applied by the square foot.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2012	2011	2009	2014
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	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.													

2019 Agricultural Assessment Survey for Hayes County

1.	Valuation data collection done by:							
	The assessor and deputy assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">There are no discernible differences in the market for agricultural land; no market areas have been established.</td> <td style="text-align: center; padding: 5px;">2014-2018</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.	2014-2018	
<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.	2014-2018						
	Soil conversion was implemented; there were very few changes.							
3.	Describe the process used to determine and monitor market areas.							
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Parcels that are under 20 acres are reviewed for primary use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A contract appraiser was hired to help establish values for the feed lot and hog confinement barn in 2018.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many special valuation applications are on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							
	N/A							

8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2018 Plan of Assessment for Hayes County
Assessment Years 2019, 2020, and 2021
July 31, 2018**

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 2018 County Abstract, prior to protests, Hayes County consists of the following real property types:

	Parcels	Land/Min Value	Impr Value	Total Value	% Value
Residential/Rec	303	\$673,395.00	\$9,563,460.00	\$10,236,855.00	2.07
Commercial/Ind	57	\$16,895,435.00	\$140,630.00	\$17,036,065.00	3.44
Agricultural	2082	\$437,950,755.00	\$29,267,100.00	\$467,217,855.00	94.34
Mineral	18	\$ 780,360.00	\$	\$780,360.00	0.15
Total	2460	\$456,299,945.00	\$38,971,190.00	\$495,271,135.00	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.

2018-2019 Budget

Salaries	\$83,293.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$2,900.00
Pickup appraisal work	\$8,200.00
	\$108,893.00

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 1st 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 1st for income verification.

Personal Property: Personal property data is gathered primarily using the taxpayer’s federal income tax depreciation schedules. All Real Estate Transfer Form 521’s with non-real property value excluded from the purchase price are required to provide an itemized listing of such personal property. 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.

Ag Land: Currently, ag land details are gathered from several sources. Irrigated land acres are cross referenced with a listing of owner certified acres at the NRD. CREP and CRP contracts are also used as information sources. Visual inspection along with surveys verifies land usage and size. We use GIS to identify and keep current on ag 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” spread sheet 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.

Property Class	Median
Residential	100
Commercial	100
Agriculture	73

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

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

Other Functions Performed by the Assessor’s Office

1. Record Maintenance, mapping updates, ownership changes and pickup work
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - * Abstracts (Real & Personal Property)
 - * Assessor survey
 - * Sales information to PA&T rosters and annual Assessed Value Update w/Abstract
 - * Certification of Value to Political Subdivisions
 - * School District Taxable Value Report
 - * Homestead Exemption and Tax Loss Report
 - * Certificate of Taxes Levied Report
 - * Report of current values for properties owned by Board of Education Lands & Funds
 - * Report of all Exempt Property and Taxable Government Owned Property
 - * Report of 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 2019

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

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

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

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

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

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

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

Assessment Actions Planned for Assessment Year 2021

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

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

Pick-up work for all classes of property will be conducted. County and Village building and zoning permits will be monitored and inspected along with new land sale locations. A pickup list of sites for future visits will be continuously updated. Sales questionnaires will be sent to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03. A physical inspection and a GIS review of Township 5-N will be completed this year.

Respectfully Submitted:

Susan Messersmith
Hayes County Assessor
7/24/18