

**NEBRASKA**

Good Life. Great Service.

---

**DEPARTMENT OF REVENUE**

**2025 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**WAYNE COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Wayne 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 Wayne 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 cursive script that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Dawn Duffy, Wayne County Assessor

# Table of Contents

---

## **2025 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## Introduction

---

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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 property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

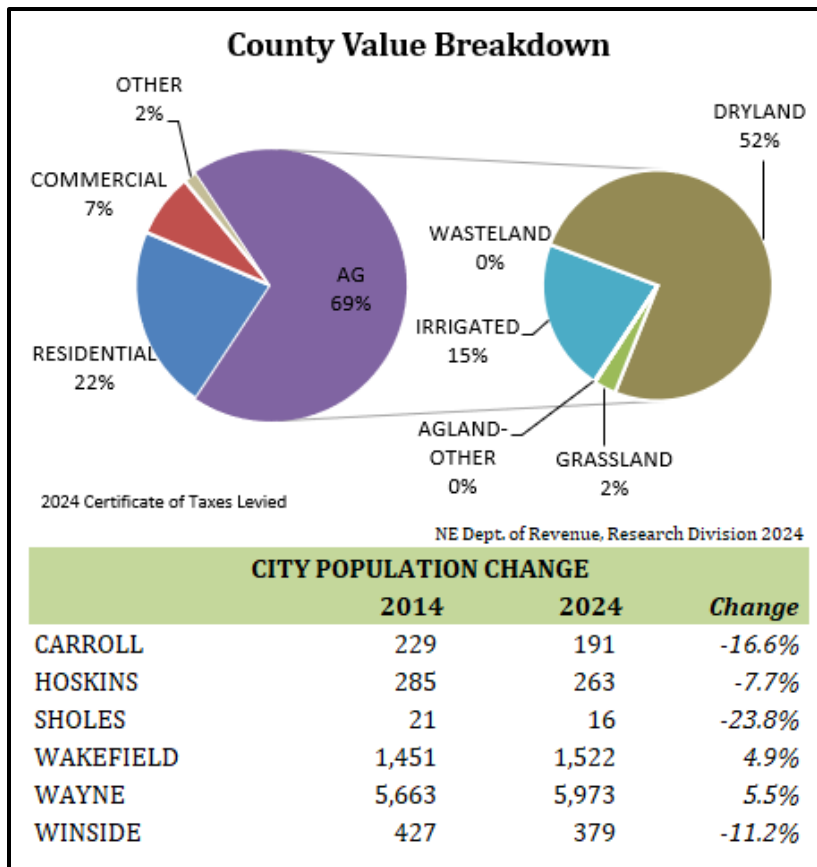
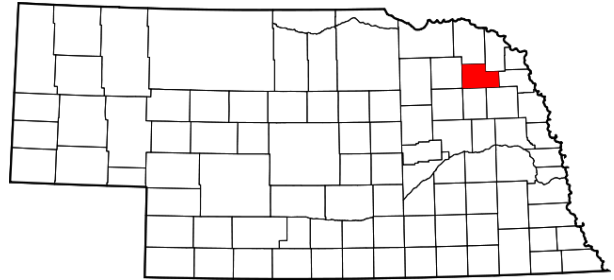
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques 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 443 square miles, Wayne County has 9,874 residents, per the Census Bureau Quick Facts for 2023, a 2% population incline from the 2020 U.S. Census. Reports indicate that 68% of county residents are homeowners and 78% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$181,431 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wayne County are located in and around Wayne, the county seat. According to the latest information available from the U.S. Census Bureau, there are 247 employer establishments with total employment of 3,393, for a 5% decrease in employment.

Wayne County is included in the Lower Elkhorn Natural Resources District (NRD).

## 2025 Residential Correlation for Wayne County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes have been reviewed; all arm's-length sales were made available for measurement. Analysis of the sales indicates the county assessor utilizes sales at a rate above the statewide average for the residential class.

The county utilizes nine valuation groups for the residential class which are based on the assessor locations. Valuation Groups 1 and 4 are subdivisions in the county. The first group is Beverly Hills and Paradise Hills between Norfolk and Hoskins on Highway 35. Valuation Group 4 is Muhs Acres northwest of Wayne. Valuation group 5 is rural properties, Valuations Groups 2, 3, 6 and 8 are small towns, Valuations Group 7 is the largest town, and Valuation Group 20 is made up of the suburban parcels.

Review of the six-year inspections plan shows that it is in compliance with state statute. The Wayne County assessor uses aerial imagery to verify changes to parcels.

2025 Residential Assessment Details for Wayne County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Beverly Hills/Paradise Hills	*2025	*2023	*2025	2020	
2	Carroll	2023	2022	*2025	2021	
3	Hoskins	*2025	*2023	*2025	2021	
4	Muhs Acres	*2025	*2023	*2025	2020	
5	Rural & Sholes	*2025	*2023	*2025	2021	
6	Wakefield	*2025	*2023	*2025	2021	
7	Wayne	*2025	*2023	*2025	2021	
8	Winside	*2025	*2023	*2025	2021	
20	Suburban	*2025	*2023	*2025	2021	
Additional comments: Pick-up work was completed. * = assessment action for current year						

## 2025 Residential Correlation for Wayne County

---

### *Description of Analysis*

Two of three measures of central tendency are within the acceptable range for the residential class of property. The COD and PRD are within IAAO standards.

When stratified by valuation group, many valuation groups do not have enough sales for statistical analysis, though most have medians within the acceptable range. Valuation Group 8 with 13 sales has measures of central tendency all correlating at 96%. The COD of these sales is 5%. This valuation group had a lot study where the county assessor is now valuing lots on a square foot basis, rather than using a frontage/depth factor. The costing was updated along with a depreciation study performed resulting in the lower COD. The review of all information supports that the valuation changes were equitably applied.

The statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) show similar valuation changes for each valuation group, which is reflective of the assessment actions of every valuation group.

### *Equalization and Quality of Assessment*

Based on the statistical analysis and the assessment actions, the residential class is equalized. The quality of assessment of residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	81.64	81.64	81.64	00.00	100.00
2	5	97.93	94.43	94.54	05.84	99.88
3	5	98.65	92.73	91.74	06.92	101.08
4	1	91.09	91.09	91.09	00.00	100.00
5	17	96.74	91.11	86.38	10.03	105.48
6	5	93.63	94.53	94.22	01.15	100.33
7	124	94.68	93.42	91.92	06.96	101.63
8	13	96.33	96.42	95.74	04.97	100.71
9	1	76.45	76.45	76.45	00.00	100.00
20	2	87.97	87.97	83.56	13.02	105.28
____ALL____	174	95.06	93.22	90.98	07.24	102.46

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Wayne County is 95%.

## 2025 Commercial Correlation for Wayne County

---

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed; all arm's-length sales are made available for measurement. Analysis of the sales indicates the county assessor utilized sales are at a rate below the statewide average for the commercial class. A review of the sales roster shows that all disqualified sales have a valid description for disqualification.

The county assessor utilizes seven valuation groups for the commercial class which are based on the assessor locations; however, with few sales in each valuation group, the Division's analysis is limited to the overall class.

The Wayne County Assessor is up to date on all six-year reviews and inspections. The Wayne County Assessor and staff complete all inspection work.

2025 Commercial Assessment Details for Wayne County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
2	Carroll	2023	2022	2017	2021	
3	Hoskins	*2025	*2023	2023	2021	
5	Rural & Sholes	*2025	*2023	*2025	2020	
6	Wakefield	*2025	*2023	*2025	2021	
7	Wayne	*2025	*2023	*2025	2021	
8	Winside	*2025	*2023	2017	2021	
20	Suburban	*2025	*2023	*2025	2021	
<u>Additional comments:</u> Pick-up work was completed. * = assessment action for current year						

### *Description of Analysis*

Analysis of the sales statistics for the commercial class in Wayne County shows 21 qualified sales for measurement purposes. All measures of central tendency and qualitative statistics are in the IAAO acceptable range.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows a change consistent with the reported actions of the county assessor.

## 2025 Commercial Correlation for Wayne County

---

### *Equalization and Quality of Assessment*

A review of the statistics and the assessment practices suggest that assessments within the county are valued uniformly and are therefore equalized. The quality of the assessment of the commercial property in Wayne County suggests that the county assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	2	92.15	92.15	84.21	10.87	109.43
3	1	91.56	91.56	91.56	00.00	100.00
7	17	94.30	93.77	93.15	11.94	100.67
20	1	85.60	85.60	85.60	00.00	100.00
____ALL____	21	93.58	93.12	91.82	11.31	101.42

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Wayne County is 94%.

## 2025 Agricultural Correlation for Wayne County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed; all arm's-length sales are made available for measurement. Analysis of the sales indicates the county assessor utilizes sales at a rate below the statewide average for the agricultural class.

Review of the six-year inspections plan shows that the statutory requires are met; the agricultural class is reviewed with aerial imagery.

2025 Agricultural Assessment Details for Wayne County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2025	2023	*2025	2020	
AB DW	Agricultural dwellings	2025	2023	*2025	2020	
<u>Additional comments:</u> Pick-up work was completed * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The county is one market area	*2025	Irrigated land increased approxamatly 15%, dryland 16% and grassland 1-4%
<u>Additional comments:</u> * = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class consists of 37 qualified sales. All three measures of central tendency are within the acceptable range. The COD supports the use of the median as an indicator of the level of value. In reviewing the 80% Majority Land Use (MLU) substrata the only subclass with sufficient sales is dryland and it is within the acceptable range. The irrigated substrata with three sales are under the acceptable range, however the county assessor increased irrigated values approximately 15% this year. Irrigated land is higher than all counties except

## 2025 Agricultural Correlation for Wayne County

Cedar County Market Area 2, supporting that the values are not too low. Grassland on average is in the middle of the array when compared to adjacent counties. When reviewing the irrigated land, dryland and grassland in all areas compared to surrounding counties, indications are that agricultural land values in Wayne County are comparable with surrounding counties.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Wayne County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the Appendix of this report and reflects a median of 49%. Based on the review of the statistics and the reduced values reported by the Wayne County Assessor, the statutory level of value has been achieved.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings are treated similarly to the rural residential improvements and are equalized at the statutory required level. Agricultural land values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural property in Wayne County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<b>Irrigated</b>						
County	3	64.67	63.24	63.39	02.57	99.76
1	3	64.67	63.24	63.39	02.57	99.76
<b>Dry</b>						
County	33	73.70	76.59	74.24	13.88	103.17
1	33	73.70	76.59	74.24	13.88	103.17
<b>ALL</b>	<b>37</b>	<b>72.80</b>	<b>75.35</b>	<b>72.35</b>	<b>13.71</b>	<b>104.15</b>

### ***Level of Value***

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

### ***Level of Value of School Bond Valuation – LB2 (Operative January 1, 2022)***

A review of agricultural land value in Wayne County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Wayne County is 49%.

## 2025 Opinions of the Property Tax Administrator for Wayne 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>49</b>	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 7th day of April, 2025.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator



## APPENDICES

---

## 2025 Commission Summary

### for Wayne County

#### Residential Real Property - Current

Number of Sales	174	Median	95.06
Total Sales Price	\$38,064,130	Mean	93.22
Total Adj. Sales Price	\$38,064,130	Wgt. Mean	90.98
Total Assessed Value	\$34,629,365	Average Assessed Value of the Base	\$153,738
Avg. Adj. Sales Price	\$218,759	Avg. Assessed Value	\$199,019

#### Confidence Interval - Current

95% Median C.I	93.54 to 96.74
95% Wgt. Mean C.I	89.02 to 92.93
95% Mean C.I	91.88 to 94.56
% of Value of the Class of all Real Property Value in the County	18.17
% of Records Sold in the Study Period	4.98
% of Value Sold in the Study Period	6.45

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	213	96	95.95
2023	240	95	94.54
2022	214	96	96.43
2021	215	94	94.49

## 2025 Commission Summary for Wayne County

---

### Commercial Real Property - Current

Number of Sales	21	Median	93.58
Total Sales Price	\$4,215,036	Mean	93.12
Total Adj. Sales Price	\$4,215,036	Wgt. Mean	91.82
Total Assessed Value	\$3,870,425	Average Assessed Value of the Base	\$409,081
Avg. Adj. Sales Price	\$200,716	Avg. Assessed Value	\$184,306

### Confidence Interval - Current

95% Median C.I	83.53 to 102.16
95% Wgt. Mean C.I	85.09 to 98.56
95% Mean C.I	87.33 to 98.91
% of Value of the Class of all Real Property Value in the County	6.98
% of Records Sold in the Study Period	4.17
% of Value Sold in the Study Period	1.88

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	18	98	98.24
2023	15	100	99.59
2022	15	100	95.90
2021	14	100	99.22

**90 Wayne  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 174  
 Total Sales Price : 38,064,130  
 Total Adj. Sales Price : 38,064,130  
 Total Assessed Value : 34,629,365  
 Avg. Adj. Sales Price : 218,759  
 Avg. Assessed Value : 199,019

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 93  
 COD : 07.24  
 PRD : 102.46

COV : 09.71  
 STD : 09.05  
 Avg. Abs. Dev : 06.88  
 MAX Sales Ratio : 116.38  
 MIN Sales Ratio : 63.39

95% Median C.I. : 93.54 to 96.74  
 95% Wgt. Mean C.I. : 89.02 to 92.93  
 95% Mean C.I. : 91.88 to 94.56

Printed:3/17/2025 5:29:39PM

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-22 To 31-DEC-22	22	100.11	100.29	100.13	03.12	100.16	94.57	116.38	97.09 to 102.09	173,973	174,192	
01-JAN-23 To 31-MAR-23	10	100.10	98.78	95.48	05.01	103.46	81.64	106.16	91.59 to 104.58	188,850	180,322	
01-APR-23 To 30-JUN-23	22	97.74	95.80	94.99	04.88	100.85	77.32	110.07	94.06 to 98.78	226,599	215,248	
01-JUL-23 To 30-SEP-23	25	96.63	95.55	93.08	06.15	102.65	76.45	108.70	92.55 to 100.48	205,920	191,665	
01-OCT-23 To 31-DEC-23	19	92.98	90.13	87.24	08.13	103.31	68.13	110.26	84.98 to 95.87	263,447	229,839	
01-JAN-24 To 31-MAR-24	6	95.93	94.57	93.72	03.42	100.91	85.20	99.58	85.20 to 99.58	237,500	222,597	
01-APR-24 To 30-JUN-24	42	89.04	88.86	86.71	08.21	102.48	63.39	107.89	86.35 to 93.25	218,293	189,275	
01-JUL-24 To 30-SEP-24	28	90.31	89.89	87.89	07.20	102.28	73.81	102.52	85.08 to 95.35	236,295	207,672	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	79	98.30	97.35	95.67	05.04	101.76	76.45	116.38	97.14 to 99.42	200,621	191,930	
01-OCT-23 To 30-SEP-24	95	91.25	89.78	87.63	07.78	102.45	63.39	110.26	87.88 to 93.49	233,843	204,914	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	76	96.82	94.69	92.19	06.61	102.71	68.13	110.26	94.06 to 98.40	224,042	206,542	
<u>ALL</u>	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	1	81.64	81.64	81.64	00.00	100.00	81.64	81.64	N/A	532,000	434,300	
2	5	97.93	94.43	94.54	05.84	99.88	75.72	103.48	N/A	130,800	123,657	
3	5	98.65	92.73	91.74	06.92	101.08	67.33	100.37	N/A	172,936	158,654	
4	1	91.09	91.09	91.09	00.00	100.00	91.09	91.09	N/A	213,000	194,015	
5	17	96.74	91.11	86.38	10.03	105.48	63.39	105.31	78.55 to 100.72	322,324	278,420	
6	5	93.63	94.53	94.22	01.15	100.33	93.25	98.24	N/A	240,700	226,789	
7	124	94.68	93.42	91.92	06.96	101.63	68.51	116.38	92.51 to 96.33	212,150	194,998	
8	13	96.33	96.42	95.74	04.97	100.71	85.37	107.89	92.89 to 102.52	131,223	125,627	
9	1	76.45	76.45	76.45	00.00	100.00	76.45	76.45	N/A	195,000	149,075	
20	2	87.97	87.97	83.56	13.02	105.28	76.52	99.42	N/A	455,000	380,220	
<u>ALL</u>	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019	

**90 Wayne  
RESIDENTIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 174  
 Total Sales Price : 38,064,130  
 Total Adj. Sales Price : 38,064,130  
 Total Assessed Value : 34,629,365  
 Avg. Adj. Sales Price : 218,759  
 Avg. Assessed Value : 199,019

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 93  
 COD : 07.24  
 PRD : 102.46

COV : 09.71  
 STD : 09.05  
 Avg. Abs. Dev : 06.88  
 MAX Sales Ratio : 116.38  
 MIN Sales Ratio : 63.39

95% Median C.I. : 93.54 to 96.74  
 95% Wgt. Mean C.I. : 89.02 to 92.93  
 95% Mean C.I. : 91.88 to 94.56

Printed:3/17/2025 5:29:39PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019
06											
07											
<u>ALL</u>	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019
Greater Than 14,999	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019
Greater Than 29,999	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	107.89	100.65	98.70	07.21	101.98	85.37	108.70	N/A	44,000	43,430
60,000 TO 99,999	13	102.09	102.18	102.35	04.39	99.83	91.59	116.38	97.95 to 106.16	79,115	80,975
100,000 TO 149,999	28	95.87	94.22	94.22	06.49	100.00	75.72	110.26	92.98 to 99.28	124,868	117,656
150,000 TO 249,999	80	95.72	94.24	94.19	05.63	100.05	67.33	106.03	93.63 to 97.77	199,295	187,707
250,000 TO 499,999	44	91.49	90.33	90.30	07.32	100.03	69.54	105.65	87.32 to 95.35	316,176	285,493
500,000 TO 999,999	6	72.52	72.79	72.46	08.43	100.46	63.39	81.64	63.39 to 81.64	592,000	428,968
1,000,000 +											
<u>ALL</u>	174	95.06	93.22	90.98	07.24	102.46	63.39	116.38	93.54 to 96.74	218,759	199,019

**90 Wayne  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21  
 Total Sales Price : 4,215,036  
 Total Adj. Sales Price : 4,215,036  
 Total Assessed Value : 3,870,425  
 Avg. Adj. Sales Price : 200,716  
 Avg. Assessed Value : 184,306

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 11.31  
 PRD : 101.42

COV : 13.66  
 STD : 12.72  
 Avg. Abs. Dev : 10.58  
 MAX Sales Ratio : 117.42  
 MIN Sales Ratio : 70.44

95% Median C.I. : 83.53 to 102.16  
 95% Wgt. Mean C.I. : 85.09 to 98.56  
 95% Mean C.I. : 87.33 to 98.91

Printed:3/17/2025 5:29:40PM

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>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	2	109.79	109.79	112.59	06.95	97.51	102.16	117.42	N/A	73,128	82,335	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	101.80	101.80	101.80	00.00	100.00	101.80	101.80	N/A	215,000	218,880	
01-JUL-22 To 30-SEP-22	2	96.64	96.64	96.36	11.42	100.29	85.60	107.67	N/A	195,000	187,893	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	2	96.74	96.74	97.12	02.52	99.61	94.30	99.17	N/A	172,500	167,538	
01-APR-23 To 30-JUN-23	1	103.61	103.61	103.61	00.00	100.00	103.61	103.61	N/A	56,660	58,705	
01-JUL-23 To 30-SEP-23	2	106.45	106.45	103.10	04.15	103.25	102.03	110.87	N/A	455,000	469,085	
01-OCT-23 To 31-DEC-23	1	83.18	83.18	83.18	00.00	100.00	83.18	83.18	N/A	235,000	195,480	
01-JAN-24 To 31-MAR-24	1	70.44	70.44	70.44	00.00	100.00	70.44	70.44	N/A	280,000	197,225	
01-APR-24 To 30-JUN-24	8	86.91	87.94	85.74	06.92	102.57	75.78	103.08	75.78 to 103.08	186,515	159,920	
01-JUL-24 To 30-SEP-24	1	73.84	73.84	73.84	00.00	100.00	73.84	73.84	N/A	145,000	107,075	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	5	102.16	102.93	101.08	07.38	101.83	85.60	117.42	N/A	150,251	151,867	
01-OCT-22 To 30-SEP-23	5	102.03	102.00	101.55	04.12	100.44	94.30	110.87	N/A	262,332	266,390	
01-OCT-23 To 30-SEP-24	11	83.53	84.63	82.67	08.34	102.37	70.44	103.08	73.84 to 93.58	195,647	161,740	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	3	101.80	98.36	98.29	07.23	100.07	85.60	107.67	N/A	201,667	198,222	
01-JAN-23 To 31-DEC-23	6	100.60	98.86	98.76	06.60	100.10	83.18	110.87	83.18 to 110.87	257,777	254,572	
<u>ALL</u>	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	2	92.15	92.15	84.21	10.87	109.43	82.13	102.16	N/A	222,628	187,480	
3	1	91.56	91.56	91.56	00.00	100.00	91.56	91.56	N/A	70,000	64,090	
7	17	94.30	93.77	93.15	11.94	100.67	70.44	117.42	83.18 to 103.61	205,869	191,775	
20	1	85.60	85.60	85.60	00.00	100.00	85.60	85.60	N/A	200,000	171,205	
<u>ALL</u>	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306	

**90 Wayne  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21  
 Total Sales Price : 4,215,036  
 Total Adj. Sales Price : 4,215,036  
 Total Assessed Value : 3,870,425  
 Avg. Adj. Sales Price : 200,716  
 Avg. Assessed Value : 184,306

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 11.31  
 PRD : 101.42

COV : 13.66  
 STD : 12.72  
 Avg. Abs. Dev : 10.58  
 MAX Sales Ratio : 117.42  
 MIN Sales Ratio : 70.44

95% Median C.I. : 83.53 to 102.16  
 95% Wgt. Mean C.I. : 85.09 to 98.56  
 95% Mean C.I. : 87.33 to 98.91

Printed:3/17/2025 5:29:40PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	87.55	89.97	89.25	06.09	100.81	83.18	99.17	N/A	254,667	227,290
03	18	93.94	93.65	92.39	11.84	101.36	70.44	117.42	83.53 to 103.08	191,724	177,142
04											
<u>ALL</u>	<u>21</u>	<u>93.58</u>	<u>93.12</u>	<u>91.82</u>	<u>11.31</u>	<u>101.42</u>	<u>70.44</u>	<u>117.42</u>	<u>83.53 to 102.16</u>	<u>200,716</u>	<u>184,306</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306
Greater Than 14,999	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306
Greater Than 29,999	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	102.89	102.89	102.96	00.71	99.93	102.16	103.61	N/A	51,458	52,980
60,000 TO 99,999	2	92.57	92.57	92.60	01.09	99.97	91.56	93.58	N/A	72,500	67,138
100,000 TO 149,999	6	98.69	97.63	96.41	13.00	101.27	73.84	117.42	73.84 to 117.42	122,520	118,122
150,000 TO 249,999	7	85.60	90.96	90.75	11.04	100.23	75.78	107.67	75.78 to 107.67	203,429	184,610
250,000 TO 499,999	3	82.13	80.04	80.65	06.94	99.24	70.44	87.55	N/A	336,000	270,993
500,000 TO 999,999	1	102.03	102.03	102.03	00.00	100.00	102.03	102.03	N/A	800,000	816,210
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>21</u>	<u>93.58</u>	<u>93.12</u>	<u>91.82</u>	<u>11.31</u>	<u>101.42</u>	<u>70.44</u>	<u>117.42</u>	<u>83.53 to 102.16</u>	<u>200,716</u>	<u>184,306</u>

**90 Wayne  
COMMERCIAL**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21  
 Total Sales Price : 4,215,036  
 Total Adj. Sales Price : 4,215,036  
 Total Assessed Value : 3,870,425  
 Avg. Adj. Sales Price : 200,716  
 Avg. Assessed Value : 184,306

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 11.31  
 PRD : 101.42

COV : 13.66  
 STD : 12.72  
 Avg. Abs. Dev : 10.58  
 MAX Sales Ratio : 117.42  
 MIN Sales Ratio : 70.44

95% Median C.I. : 83.53 to 102.16  
 95% Wgt. Mean C.I. : 85.09 to 98.56  
 95% Mean C.I. : 87.33 to 98.91

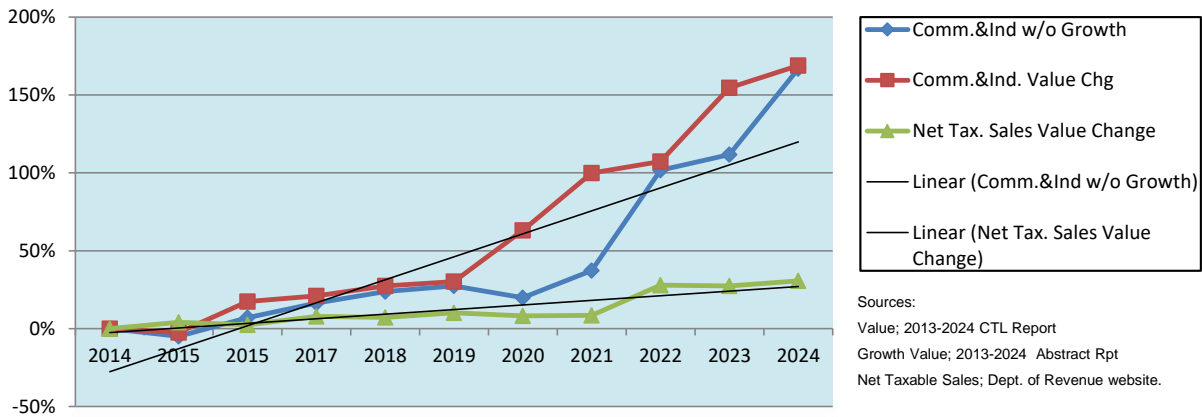
Printed:3/17/2025 5:29:40PM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	103.08	103.08	103.08	00.00	100.00	103.08	103.08	N/A	135,120	139,275
340	1	102.03	102.03	102.03	00.00	100.00	102.03	102.03	N/A	800,000	816,210
350	1	110.87	110.87	110.87	00.00	100.00	110.87	110.87	N/A	110,000	121,960
352	3	87.55	89.97	89.25	06.09	100.81	83.18	99.17	N/A	254,667	227,290
353	2	112.55	112.55	111.03	04.34	101.37	107.67	117.42	N/A	145,000	160,998
406	4	88.58	88.69	88.09	09.03	100.68	75.78	101.80	N/A	176,000	155,033
408	1	102.16	102.16	102.16	00.00	100.00	102.16	102.16	N/A	46,256	47,255
442	1	103.61	103.61	103.61	00.00	100.00	103.61	103.61	N/A	56,660	58,705
459	2	76.99	76.99	75.29	08.51	102.26	70.44	83.53	N/A	222,500	167,528
470	1	93.58	93.58	93.58	00.00	100.00	93.58	93.58	N/A	75,000	70,185
529	2	80.06	80.06	78.92	07.77	101.44	73.84	86.27	N/A	122,500	96,673
532	1	94.30	94.30	94.30	00.00	100.00	94.30	94.30	N/A	145,000	136,735
554	1	82.13	82.13	82.13	00.00	100.00	82.13	82.13	N/A	399,000	327,705
<u>ALL</u>	21	93.58	93.12	91.82	11.31	101.42	70.44	117.42	83.53 to 102.16	200,716	184,306



### 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
2013	\$ 70,955,805	\$ 4,410,695	6.22%	\$ 66,545,110		\$ 69,242,242	
2014	\$ 69,179,240	\$ 1,735,300	2.51%	\$ 67,443,940	-4.95%	\$ 72,093,871	4.12%
2015	\$ 83,277,960	\$ 7,320,050	8.79%	\$ 75,957,910	9.80%	\$ 70,945,327	-1.59%
2015	\$ 85,846,980	\$ 3,300,060	3.84%	\$ 82,546,920	-0.88%	\$ 74,719,653	5.32%
2017	\$ 90,423,925	\$ 2,561,075	2.83%	\$ 87,862,850	2.35%	\$ 74,187,262	-0.71%
2018	\$ 92,424,430	\$ 1,970,400	2.13%	\$ 90,454,030	0.03%	\$ 76,293,786	2.84%
2019	\$ 115,750,730	\$ 30,758,110	26.57%	\$ 84,992,620	-8.04%	\$ 74,924,722	-1.79%
2020	\$ 141,879,305	\$ 44,524,570	31.38%	\$ 97,354,735	-15.89%	\$ 75,133,877	0.28%
2021	\$ 147,073,270	\$ 3,941,025	2.68%	\$ 143,132,245	0.88%	\$ 88,616,366	17.94%
2022	\$ 180,669,655	\$ 30,407,835	16.83%	\$ 150,261,820	2.17%	\$ 88,200,628	-0.47%
2023	\$ 190,783,340	\$ 1,416,870	0.74%	\$ 189,366,470	4.81%	\$ 90,466,286	2.57%
2024	\$ 203,726,530	\$ 6,762,645	3.32%	\$ 196,963,885	3.24%	\$ 89,309,488	-1.28%
<b>Ann %chg</b>	<b>11.41%</b>			<b>Average</b>	<b>-0.59%</b>	2.16%	<b>2.47%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-4.95%	-2.50%	4.12%
2015	7.05%	17.37%	2.46%
2016	16.34%	20.99%	7.91%
2017	23.83%	27.44%	7.14%
2018	27.48%	30.26%	10.18%
2019	19.78%	63.13%	8.21%
2020	37.20%	99.95%	8.51%
2021	101.72%	107.27%	27.98%
2022	111.77%	154.62%	27.38%
2023	166.88%	168.88%	30.65%
2024	177.59%	187.12%	28.98%

County Number	90
County Name	Wayne

**90 Wayne**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37  
 Total Sales Price : 45,343,192  
 Total Adj. Sales Price : 45,343,192  
 Total Assessed Value : 32,803,765  
 Avg. Adj. Sales Price : 1,225,492  
 Avg. Assessed Value : 886,588

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 75  
 COD : 13.71  
 PRD : 104.15

COV : 16.89  
 STD : 12.73  
 Avg. Abs. Dev : 09.98  
 MAX Sales Ratio : 113.10  
 MIN Sales Ratio : 58.10

95% Median C.I. : 66.96 to 79.80  
 95% Wgt. Mean C.I. : 68.17 to 76.52  
 95% Mean C.I. : 71.25 to 79.45

Printed:3/17/2025 5:29:42PM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	3	92.74	91.65	81.53	15.81	112.41	69.12	113.10	N/A	1,400,831	1,142,070
01-JAN-22 To 31-MAR-22	8	84.68	83.88	79.22	09.07	105.88	65.01	104.03	65.01 to 104.03	998,432	790,912
01-APR-22 To 30-JUN-22	2	79.72	79.72	78.42	13.45	101.66	69.00	90.43	N/A	762,449	597,930
01-JUL-22 To 30-SEP-22	1	62.65	62.65	62.65	00.00	100.00	62.65	62.65	N/A	1,958,319	1,226,960
01-OCT-22 To 31-DEC-22	3	76.84	75.14	75.55	07.35	99.46	65.81	82.77	N/A	1,007,333	760,998
01-JAN-23 To 31-MAR-23	3	63.98	67.29	65.41	11.30	102.87	58.10	79.80	N/A	1,855,823	1,213,932
01-APR-23 To 30-JUN-23	1	61.30	61.30	61.30	00.00	100.00	61.30	61.30	N/A	866,000	530,855
01-JUL-23 To 30-SEP-23	2	60.84	60.84	60.75	01.31	100.15	60.04	61.64	N/A	2,085,285	1,266,848
01-OCT-23 To 31-DEC-23	6	67.07	73.27	73.15	13.31	100.16	64.13	88.61	64.13 to 88.61	1,212,663	887,012
01-JAN-24 To 31-MAR-24	3	66.96	68.85	69.51	03.88	99.05	65.89	73.70	N/A	973,049	676,350
01-APR-24 To 30-JUN-24	3	72.80	73.26	74.23	03.06	98.69	70.14	76.84	N/A	1,240,420	920,763
01-JUL-24 To 30-SEP-24	2	71.85	71.85	71.66	01.52	100.27	70.76	72.94	N/A	1,063,801	762,345
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	14	84.68	83.43	77.69	13.24	107.39	62.65	113.10	69.00 to 92.74	1,119,512	869,738
01-OCT-22 To 30-SEP-23	9	63.98	67.81	65.97	11.14	102.79	58.10	82.77	60.04 to 79.80	1,514,004	998,816
01-OCT-23 To 30-SEP-24	14	70.45	72.12	72.54	07.98	99.42	64.13	88.61	64.67 to 76.84	1,145,999	831,293
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	14	81.84	79.90	76.13	10.94	104.95	62.65	104.03	65.81 to 87.98	1,035,191	788,079
01-JAN-23 To 31-DEC-23	12	64.19	68.71	67.27	11.19	102.14	58.10	88.61	61.30 to 79.80	1,490,002	1,002,368
<u>ALL</u>	37	72.80	75.35	72.35	13.71	104.15	58.10	113.10	66.96 to 79.80	1,225,492	886,588

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	37	72.80	75.35	72.35	13.71	104.15	58.10	113.10	66.96 to 79.80	1,225,492	886,588
<u>ALL</u>	37	72.80	75.35	72.35	13.71	104.15	58.10	113.10	66.96 to 79.80	1,225,492	886,588

**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	29	72.94	76.28	74.93	13.46	101.80	61.30	113.10	66.96 to 82.45	1,081,220	810,181
1	29	72.94	76.28	74.93	13.46	101.80	61.30	113.10	66.96 to 82.45	1,081,220	810,181
<u>ALL</u>	37	72.80	75.35	72.35	13.71	104.15	58.10	113.10	66.96 to 79.80	1,225,492	886,588

**90 Wayne**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 37  
 Total Sales Price : 45,343,192  
 Total Adj. Sales Price : 45,343,192  
 Total Assessed Value : 32,803,765  
 Avg. Adj. Sales Price : 1,225,492  
 Avg. Assessed Value : 886,588

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 75  
 COD : 13.71  
 PRD : 104.15

COV : 16.89  
 STD : 12.73  
 Avg. Abs. Dev : 09.98  
 MAX Sales Ratio : 113.10  
 MIN Sales Ratio : 58.10

95% Median C.I. : 66.96 to 79.80  
 95% Wgt. Mean C.I. : 68.17 to 76.52  
 95% Mean C.I. : 71.25 to 79.45

*Printed:3/17/2025 5:29:42PM*

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	3	64.67	63.24	63.39	02.57	99.76	60.04	65.01	N/A	2,510,012	1,591,137
1	3	64.67	63.24	63.39	02.57	99.76	60.04	65.01	N/A	2,510,012	1,591,137
<b>_____Dry_____</b>											
County	33	73.70	76.59	74.24	13.88	103.17	58.10	113.10	69.00 to 82.45	1,108,047	822,652
1	33	73.70	76.59	74.24	13.88	103.17	58.10	113.10	69.00 to 82.45	1,108,047	822,652
<b>_____ALL_____</b>											
	37	72.80	75.35	72.35	13.71	104.15	58.10	113.10	66.96 to 79.80	1,225,492	886,588

## Wayne County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	9,895	9,880	9,675	9,300	9,000	8,700	8,300	7,900	<b>8,804</b>
Pierce	1	8,245	7,961	7,433	7,332	7,199	6,805	5,545	5,262	<b>7,023</b>
Madison	2	7,823	7,600	7,214	7,154	6,838	6,550	5,434	4,700	<b>6,941</b>
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	<b>7,310</b>
Cuming	3	8,571	8,562	8,150	8,194	6,285	n/a	7,328	6,040	<b>7,634</b>
Thurston	1	7,050	7,050	6,500	6,500	6,300	6,300	5,600	5,600	<b>6,375</b>
Dixon	1	8,960	8,650	8,210	7,945	7,935	7,450	6,710	6,440	<b>7,742</b>
Cedar	2	9,500	9,500	9,400	9,400	9,300	9,300	9,000	9,000	<b>9,176</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	8,600	8,550	8,500	8,400	8,350	8,300	7,500	7,000	<b>8,272</b>
Pierce	1	7,605	7,370	6,945	6,620	5,750	5,575	4,315	3,765	<b>6,262</b>
Madison	2	6,147	5,814	5,242	5,139	4,516	4,216	3,464	2,847	<b>4,937</b>
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	<b>7,308</b>
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,452	<b>7,164</b>
Thurston	1	6,665	6,664	6,149	6,149	5,794	5,800	4,474	4,375	<b>5,820</b>
Dixon	1	8,810	8,490	7,950	7,830	7,790	7,730	6,665	6,110	<b>7,653</b>
Cedar	2	9,150	9,149	8,973	8,975	8,965	8,964	7,550	7,549	<b>8,713</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	<b>2,818</b>
Pierce	1	2,690	2,555	2,335	2,010	1,920	1,700	1,360	1,294	<b>2,374</b>
Madison	2	2,430	2,291	2,146	2,075	1,844	n/a	n/a	n/a	<b>2,270</b>
Stanton	1	2,656	2,738	2,399	2,670	2,250	n/a	n/a	2,160	<b>2,545</b>
Cuming	3	3,859	3,449	2,929	3,086	n/a	n/a	n/a	n/a	<b>3,390</b>
Thurston	1	1,950	1,950	1,850	1,800	1,700	n/a	1,500	n/a	<b>1,917</b>
Dixon	1	3,700	3,495	3,085	n/a	2,805	2,620	n/a	n/a	<b>3,389</b>
Cedar	2	3,194	3,195	2,910	2,910	2,645	2,645	2,360	n/a	<b>3,067</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	5,642	1,347	100
Pierce	1	5,663	1,176	150
Madison	2	3,855	1,017	159
Stanton	1	4,067	314	151
Cuming	3	5,474	1,637	311
Thurston	1	n/a	525	100
Dixon	1	7,722	1,994	94
Cedar	2	n/a	1,473	600

Source: 2025 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	15	Median :	49	COV :	15.99	95% Median C.I. :	44.64 to 58.65
Total Sales Price :	12,636,513	Wgt. Mean :	52	STD :	08.32	95% Wgt. Mean C.I. :	34.20 to 68.88
Total Adj. Sales Price :	12,636,513	Mean :	52	Avg.Abs.Dev :	06.88	95% Mean C.I. :	47.42 to 56.64
Total Assessed Value :	6,512,869						
Avg. Adj. Sales Price :	842,434	COD :	14.15	MAX Sales Ratio :	69.35		
Avg. Assessed Value :	434,191	PRD :	100.95	MIN Sales Ratio :	42.75		

Printed : 03/27/2025

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	1	61.82	61.82	61.82		100.00	61.82	61.82	N/A	643,381	397,760
01/01/2022 To 03/31/2022	4	58.44	61.04	63.04	05.07	96.83	57.94	69.35	N/A	715,203	450,856
04/01/2022 To 06/30/2022	1	60.29	60.29	60.29		100.00	60.29	60.29	N/A	670,220	404,067
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	51.23	51.23	51.23		100.00	51.23	51.23	N/A	822,000	421,100
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	3	42.82	43.96	44.48	02.78	98.83	42.75	46.31	N/A	965,990	429,629
01/01/2024 To 03/31/2024	2	44.28	44.28	44.32	00.81	99.91	43.92	44.64	N/A	847,264	375,487
04/01/2024 To 06/30/2024	1	46.76	46.76	46.76		100.00	46.76	46.76	N/A	920,000	430,200
07/01/2024 To 09/30/2024	2	47.90	47.90	47.77	01.52	100.27	47.17	48.63	N/A	1,063,801	508,230
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	6	59.47	61.05	62.41	04.67	97.82	57.94	69.35	57.94 to 69.35	695,736	434,208
10/01/2022 To 09/30/2023	1	51.23	51.23	51.23		100.00	51.23	51.23	N/A	822,000	421,100
10/01/2023 To 09/30/2024	8	45.48	45.38	45.63	04.05	99.45	42.75	48.63	42.75 to 48.63	955,013	435,815
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	6	58.44	59.28	60.39	05.95	98.16	51.23	69.35	51.23 to 69.35	725,505	438,098
01/01/2023 To 12/31/2023	3	42.82	43.96	44.48	02.78	98.83	42.75	46.31	N/A	965,990	429,629
<u>ALL</u>											
10/01/2021 To 09/30/2024	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	15	Median :	49	COV :	15.99	95% Median C.I. :	44.64 to 58.65
Total Sales Price :	12,636,513	Wgt. Mean :	52	STD :	08.32	95% Wgt. Mean C.I. :	34.20 to 68.88
Total Adj. Sales Price :	12,636,513	Mean :	52	Avg.Abs.Dev :	06.88	95% Mean C.I. :	47.42 to 56.64
Total Assessed Value :	6,512,869						
Avg. Adj. Sales Price :	842,434	COD :	14.15	MAX Sales Ratio :	69.35		
Avg. Assessed Value :	434,191	PRD :	100.95	MIN Sales Ratio :	42.75		

Printed : 03/27/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191
_____ALL_____											
10/01/2021 To 09/30/2024	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140045											
140054											
200030											
590002											
700002											
870001											
900017	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191
900560											
900595											
_____ALL_____											
10/01/2021 To 09/30/2024	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	13	48.63	51.65	51.43	14.00	100.43	42.75	69.35	43.92 to 58.65	826,579	425,120
1	13	48.63	51.65	51.43	14.00	100.43	42.75	69.35	43.92 to 58.65	826,579	425,120
_____ALL_____											
10/01/2021 To 09/30/2024	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

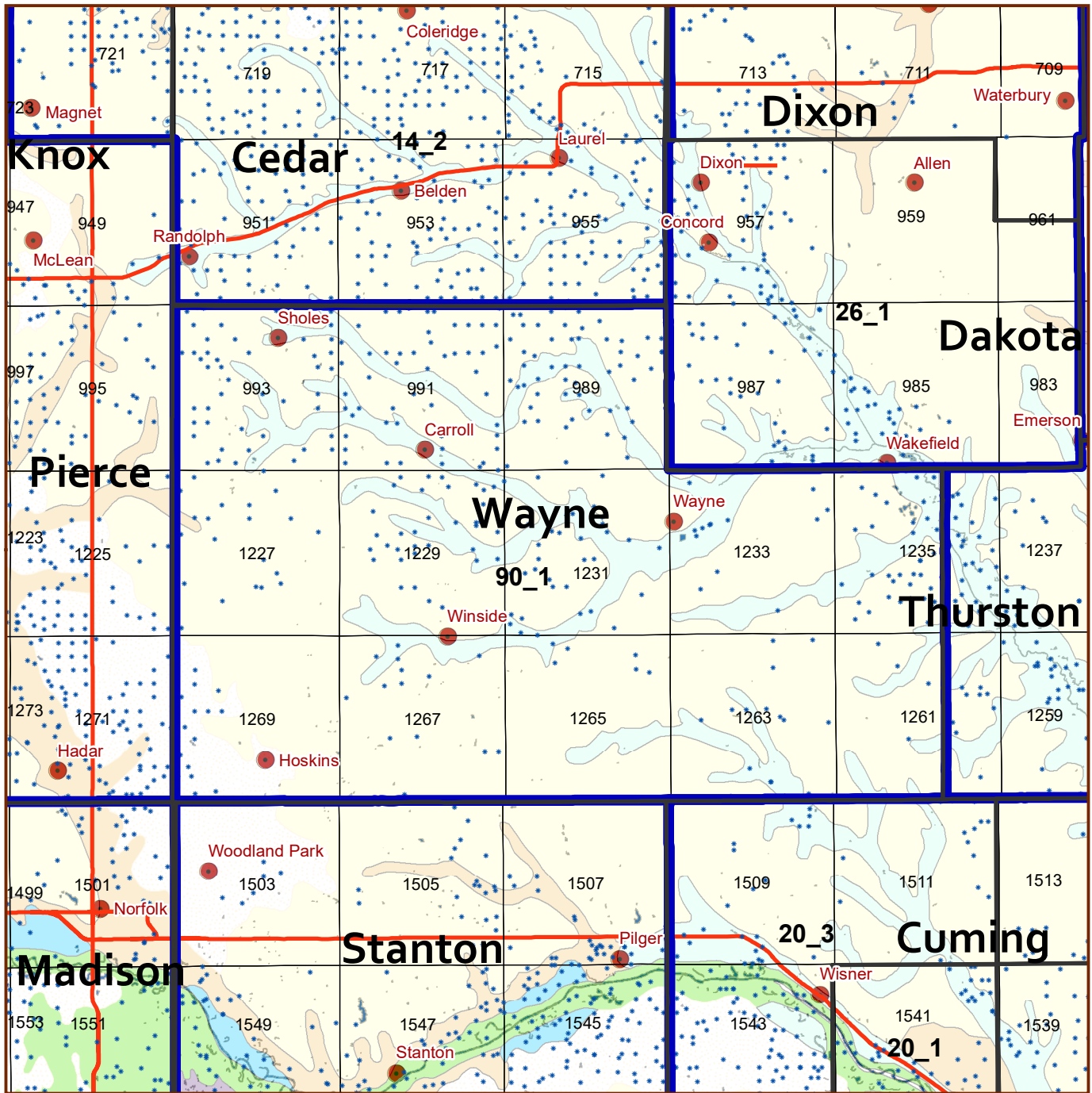
Number of Sales :	15	Median :	49	COV :	15.99	95% Median C.I. :	44.64 to 58.65
Total Sales Price :	12,636,513	Wgt. Mean :	52	STD :	08.32	95% Wgt. Mean C.I. :	34.20 to 68.88
Total Adj. Sales Price :	12,636,513	Mean :	52	Avg.Abs.Dev :	06.88	95% Mean C.I. :	47.42 to 56.64
Total Assessed Value :	6,512,869						
Avg. Adj. Sales Price :	842,434	COD :	14.15	MAX Sales Ratio :	69.35		
Avg. Assessed Value :	434,191	PRD :	100.95	MIN Sales Ratio :	42.75		

Printed : 03/27/2025

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>    Dry    </u>											
County	14	49.93	52.38	52.02	14.54	100.69	42.75	69.35	43.92 to 60.29	813,494	423,165
1	14	49.93	52.38	52.02	14.54	100.69	42.75	69.35	43.92 to 60.29	813,494	423,165
<u>    ALL    </u>											
10/01/2021 To 09/30/2024	15	48.63	52.03	51.54	14.15	100.95	42.75	69.35	44.64 to 58.65	842,434	434,191

# WAYNE COUNTY



**Legend**

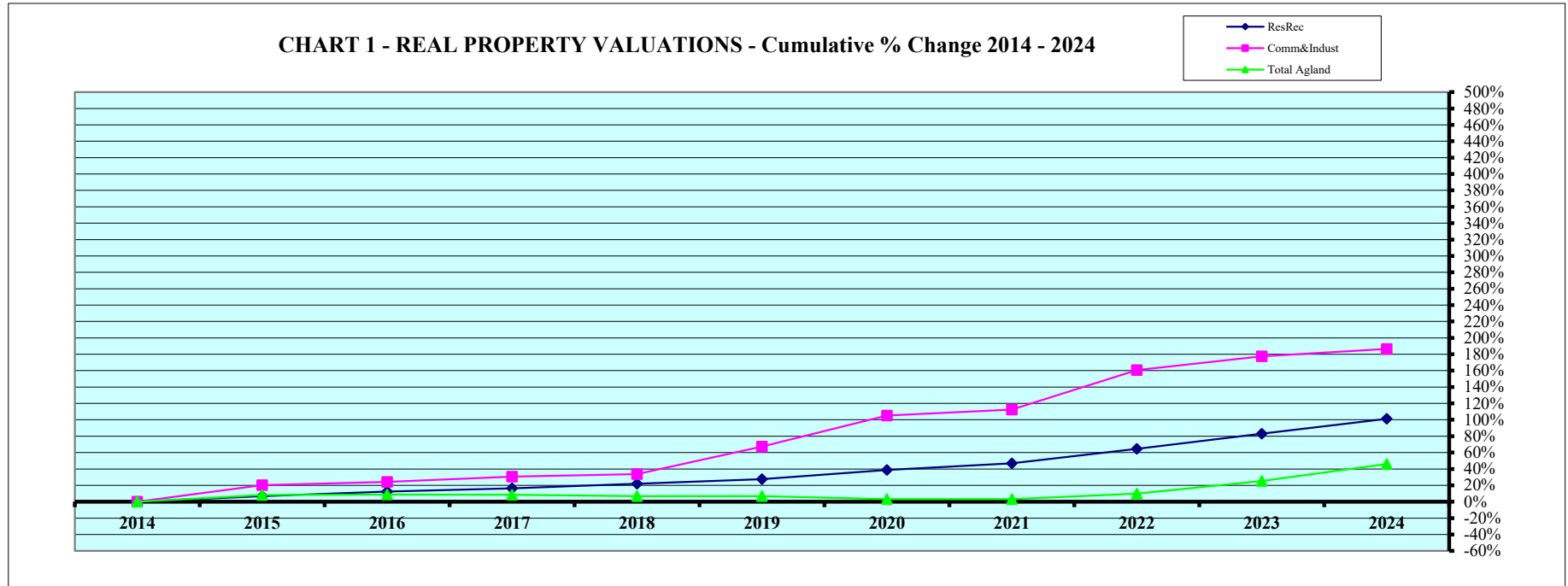
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024**



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
2014	241,135,015	-	-	-	69,179,240	-	-	-	1,226,500,930	-	-	-
2015	257,536,055	16,401,040	6.80%	6.80%	83,277,960	14,098,720	20.38%	20.38%	1,327,449,155	100,948,225	8.23%	8.23%
2016	271,157,625	13,621,570	5.29%	12.45%	85,846,980	2,569,020	3.08%	24.09%	1,334,784,450	7,335,295	0.55%	8.83%
2017	280,533,255	9,375,630	3.46%	16.34%	90,423,925	4,576,945	5.33%	30.71%	1,330,291,660	-4,492,790	-0.34%	8.46%
2018	293,887,590	13,354,335	4.76%	21.88%	92,424,430	2,000,505	2.21%	33.60%	1,308,938,200	-21,353,460	-1.61%	6.72%
2019	307,492,890	13,605,300	4.63%	27.52%	115,750,730	23,326,300	25.24%	67.32%	1,308,606,575	-331,625	-0.03%	6.69%
2020	334,273,140	26,780,250	8.71%	38.62%	141,879,305	26,128,575	22.57%	105.09%	1,265,470,795	-43,135,780	-3.30%	3.18%
2021	354,395,860	20,122,720	6.02%	46.97%	147,073,270	5,193,965	3.66%	112.60%	1,265,247,665	-223,130	-0.02%	3.16%
2022	396,830,195	42,434,335	11.97%	64.57%	180,392,735	33,319,465	22.66%	160.76%	1,348,675,740	83,428,075	6.59%	9.96%
2023	441,599,166	44,768,971	11.28%	83.13%	191,891,040	11,498,305	6.37%	177.38%	1,537,892,715	189,216,975	14.03%	25.39%
2024	485,048,040	43,448,874	9.84%	101.15%	198,186,600	6,295,560	3.28%	186.48%	1,791,003,100	253,110,385	16.46%	46.03%

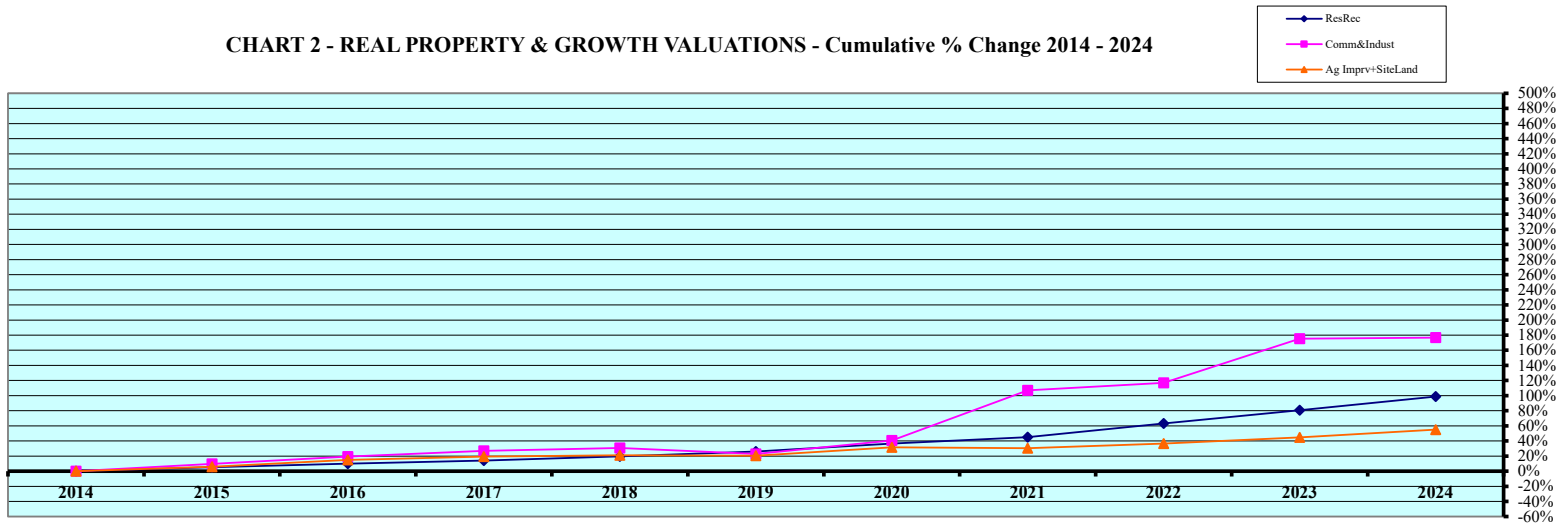
Rate Annual %chg: Residential & Recreational **7.24%** Commercial & Industrial **11.10%** Agricultural Land **3.86%**

Cnty# **90**  
County **WAYNE**

**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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	241,135,015	3,096,405	1.28%	238,038,610	--	--	69,179,240	1,735,300	2.51%	67,443,940	--	--
2015	257,536,055	3,734,510	1.45%	253,801,545	5.25%	5.25%	83,277,960	7,320,050	8.79%	75,957,910	9.80%	9.80%
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	9.99%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	19.32%
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	13.91%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	27.01%
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	19.62%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	30.75%
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	25.97%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	22.86%
2020	334,273,140	4,971,285	1.49%	329,301,855	7.09%	36.56%	141,879,305	44,524,570	31.38%	97,354,735	-15.89%	40.73%
2021	354,395,860	4,598,625	1.30%	349,797,235	4.64%	45.06%	147,073,275	3,941,025	2.68%	143,132,245	0.88%	106.90%
2022	396,830,195	3,713,380	0.94%	393,116,815	10.93%	63.03%	180,392,735	30,407,835	16.86%	149,984,900	1.98%	116.81%
2023	441,599,166	6,037,905	1.37%	435,561,261	9.76%	80.63%	191,891,040	1,416,870	0.74%	190,474,170	5.59%	175.33%
2024	485,048,040	5,865,020	1.21%	479,183,020	8.51%	98.72%	198,186,600	6,762,645	3.41%	191,423,955	-0.24%	176.71%
Rate Ann%chg	7.24%	Resid & Recreat w/o growth				5.67%	C & I w/o growth				-0.44%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	--	--
2015	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	5.77%	5.77%
2016	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	14.91%
2017	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	19.24%
2018	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	21.11%
2019	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	20.37%
2020	72,817,950	41,304,520	114,122,470	927,170	0.81%	113,195,300	8.01%	31.49%
2021	71,986,785	42,570,850	114,557,635	2,369,345	2.07%	112,188,290	-1.69%	30.32%
2022	77,551,080	41,485,150	119,036,230	1,401,330	1.18%	117,634,900	2.69%	36.65%
2023	84,667,755	40,824,325	125,492,080	828,310	0.66%	124,663,770	4.73%	44.81%
2024	91,423,245	43,158,595	134,581,840	1,150,085	0.85%	133,431,755	6.33%	55.00%
Rate Ann%chg	5.99%	2.12%	4.57%	Ag Imprv+Site w/o growth			2.91%	

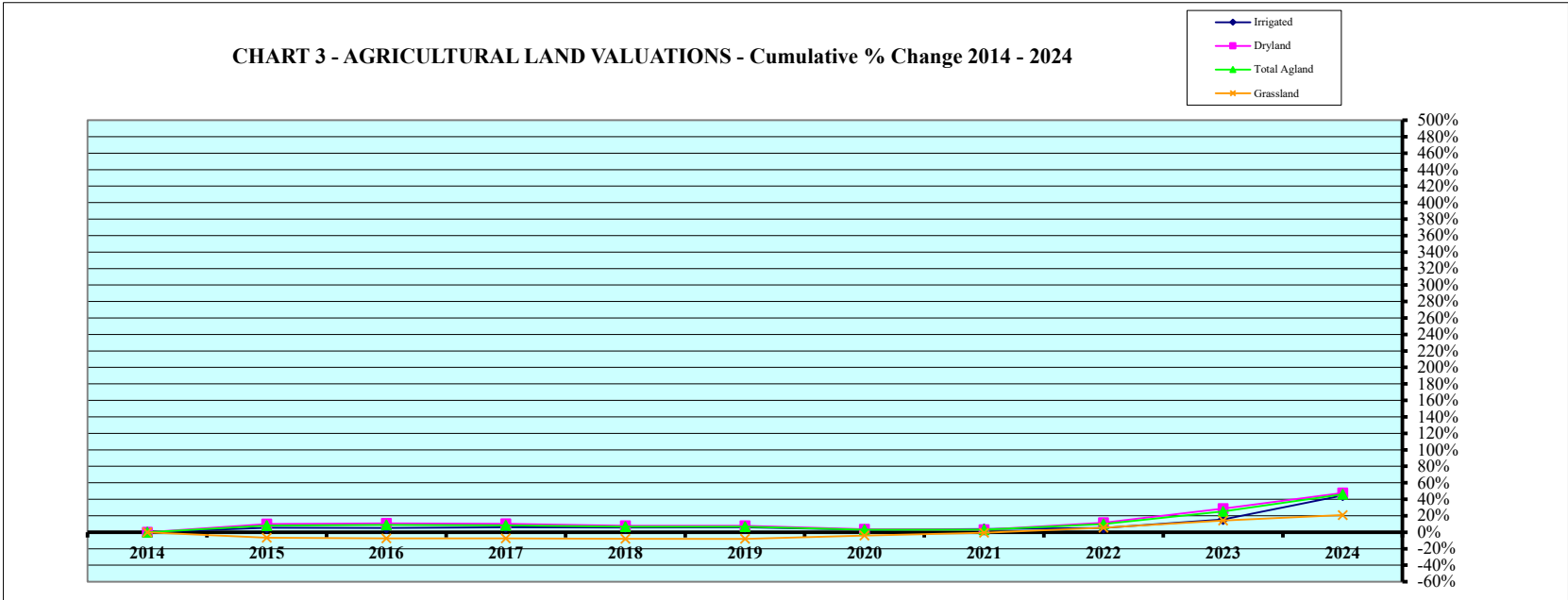
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 90  
County WAYNE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	265,660,530	-	-	-	913,084,385	-	-	-	46,430,235	-	-	-
2015	279,960,190	14,299,660	5.38%	5.38%	1,003,626,035	90,541,650	9.92%	9.92%	43,329,520	-3,100,715	-6.68%	-6.68%
2016	279,405,810	-554,380	-0.20%	5.17%	1,011,871,135	8,245,100	0.82%	10.82%	42,946,395	-383,125	-0.88%	-7.50%
2017	281,319,700	1,913,890	0.68%	5.89%	1,005,330,910	-6,540,225	-0.65%	10.10%	43,000,865	54,470	0.13%	-7.39%
2018	281,138,275	-181,425	-0.06%	5.83%	984,430,675	-20,900,235	-2.08%	7.81%	42,728,245	-272,620	-0.63%	-7.97%
2019	281,379,650	241,375	0.09%	5.92%	983,900,485	-530,190	-0.05%	7.76%	42,672,550	-55,695	-0.13%	-8.09%
2020	274,136,735	-7,242,915	-2.57%	3.19%	945,726,270	-38,174,215	-3.88%	3.57%	44,612,765	1,940,215	4.55%	-3.91%
2021	275,841,570	1,704,835	0.62%	3.83%	942,243,370	-3,482,900	-0.37%	3.19%	46,144,265	1,531,500	3.43%	-0.62%
2022	279,684,955	3,843,385	1.39%	5.28%	1,018,269,550	76,026,180	8.07%	11.52%	48,986,010	2,841,745	6.16%	5.50%
2023	306,621,420	26,936,465	9.63%	15.42%	1,175,785,090	157,515,540	15.47%	28.77%	53,022,930	4,036,920	8.24%	14.20%
2024	384,142,590	77,521,170	25.28%	44.60%	1,348,227,445	172,442,355	14.67%	47.66%	56,122,205	3,099,275	5.85%	20.87%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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
2014	1,245,330	-	-	-	80,450	-	-	-	1,226,500,930	-	-	-
2015	533,410	-711,920	-57.17%	-57.17%	0	-80,450	-100.00%	-100.00%	1,327,449,155	100,948,225	8.23%	8.23%
2016	561,110	27,700	5.19%	-54.94%	0	0	-100.00%	-100.00%	1,334,784,450	7,335,295	0.55%	8.83%
2017	640,185	79,075	14.09%	-48.59%	0	0	-100.00%	-100.00%	1,330,291,660	-4,492,790	-0.34%	8.46%
2018	641,005	820	0.13%	-48.53%	0	0	-100.00%	-100.00%	1,308,938,200	-21,353,460	-1.61%	6.72%
2019	653,890	12,885	2.01%	-47.49%	0	0	-100.00%	-100.00%	1,308,606,575	-331,625	-0.03%	6.69%
2020	327,115	-326,775	-49.97%	-73.73%	667,910	667,910	730.22%	730.22%	1,265,470,795	-43,135,780	-3.30%	3.18%
2021	334,090	6,975	2.13%	-73.17%	684,370	16,460	2.46%	750.68%	1,265,247,665	-223,130	-0.02%	3.16%
2022	357,650	23,560	7.05%	-71.28%	1,377,575	693,205	101.29%	1612.34%	1,348,675,740	83,428,075	6.59%	9.96%
2023	377,775	20,125	5.63%	-69.66%	2,085,500	707,925	51.39%	2492.29%	1,537,892,715	189,216,975	14.03%	25.39%
2024	392,735	14,960	3.96%	-68.46%	2,118,125	32,625	1.56%	2532.85%	1,791,003,100	253,110,385	16.46%	46.03%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	265,667,845	48,518	5,476			913,342,090	190,107	4,804			46,440,925	21,624	2,148		
2015	280,783,335	48,411	5,800	5.92%	5.92%	999,546,250	190,625	5,244	9.14%	9.14%	46,283,625	21,270	2,176	1.32%	1.32%
2016	279,412,555	48,168	5,801	0.01%	5.94%	1,011,942,845	191,458	5,285	0.80%	10.01%	42,944,260	20,298	2,116	-2.77%	-1.49%
2017	281,319,690	48,496	5,801	0.00%	5.94%	1,005,455,105	190,287	5,284	-0.03%	9.98%	43,004,530	20,433	2,105	-0.52%	-2.00%
2018	281,308,580	48,494	5,801	0.00%	5.94%	984,329,105	190,246	5,174	-2.08%	7.69%	42,719,270	20,410	2,093	-0.55%	-2.54%
2019	281,012,620	48,445	5,801	0.00%	5.93%	984,589,295	190,292	5,174	0.00%	7.70%	42,513,020	20,300	2,094	0.06%	-2.49%
2020	272,681,515	48,489	5,624	-3.05%	2.70%	947,098,085	189,956	4,986	-3.64%	3.78%	44,522,985	20,579	2,163	3.31%	0.74%
2021	275,333,605	48,960	5,624	0.00%	2.70%	942,792,835	189,017	4,988	0.04%	3.82%	46,107,710	21,023	2,193	1.37%	2.12%
2022	277,810,815	49,402	5,623	0.00%	2.70%	1,020,092,105	188,521	5,411	8.48%	12.63%	48,985,505	20,701	2,366	7.89%	10.18%
2023	306,382,745	50,023	6,125	8.91%	11.85%	1,175,889,150	187,765	6,263	15.74%	30.35%	53,086,585	20,586	2,579	8.98%	20.07%
2024	384,301,805	50,180	7,658	25.04%	39.86%	1,347,669,190	187,758	7,178	14.61%	49.40%	56,269,570	20,213	2,784	7.95%	29.62%

Rate Annual %chg Average Value/Acre: 3.76%

3.97%

1.94%

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
2014	1,235,065	2,470	500			0	0				1,226,685,925	262,719	4,669		
2015	503,270	2,516	200	-60.00%	-60.00%	0	0				1,327,116,480	262,822	5,049	8.14%	8.14%
2016	560,180	2,801	200	0.00%	-60.00%	0	0				1,334,859,840	262,725	5,081	0.62%	8.82%
2017	640,170	3,201	200	0.01%	-60.00%	0	0				1,330,419,495	262,416	5,070	-0.22%	8.58%
2018	641,060	3,205	200	0.00%	-60.00%	0	0				1,308,998,015	262,355	4,989	-1.59%	6.86%
2019	654,810	3,274	200	0.00%	-60.00%	0	0				1,308,769,745	262,311	4,989	0.00%	6.86%
2020	326,405	3,264	100	-50.00%	-80.00%	664,140	354	1,875			1,265,293,130	262,643	4,818	-3.44%	3.18%
2021	334,245	3,342	100	0.00%	-80.00%	684,370	365	1,875	0.00%		1,265,252,765	262,707	4,816	-0.03%	3.15%
2022	358,165	3,581	100	0.01%	-80.00%	1,367,500	547	2,500	33.32%		1,348,614,090	262,752	5,133	6.57%	9.93%
2023	377,390	3,774	100	-0.02%	-80.00%	2,084,200	834	2,500	0.00%		1,537,820,070	262,983	5,848	13.93%	25.24%
2024	393,700	3,937	100	0.01%	-80.00%	2,118,125	847	2,500	0.00%		1,790,752,390	262,935	6,811	16.47%	45.86%

90  
WAYNE

Rate Annual %chg Average Value/Acre: 3.86%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
9,697	WAYNE	91,283,012	19,191,606	2,522,106	485,048,040	186,949,610	11,236,990	0	1,791,003,100	91,423,245	43,158,595	0	2,721,816,304
cnty sector/value % of total value:		3.35%	0.71%	0.09%	17.82%	6.87%	0.41%		65.80%	3.36%	1.59%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
191	CARROLL	65,366	80,448	0	8,945,260	1,055,485	0	0	0	0	0	0	10,146,559
1.97%	%sector of county sector	0.07%	0.42%		1.84%	0.56%							0.37%
	%sector of municipality	0.64%	0.79%		88.16%	10.40%							100.00%
263	HOSKINS	62,282	379,050	4,799	16,112,725	1,532,935	0	0	0	0	0	0	18,091,791
2.71%	%sector of county sector	0.07%	1.98%	0.19%	3.32%	0.62%							0.66%
	%sector of municipality	0.34%	2.10%	0.03%	89.06%	8.47%							100.00%
16	SHOLES	226,500	257	88	810,115	258,220	0	0	0	0	0	0	1,295,180
0.16%	%sector of county sector	0.25%	0.00%	0.00%	0.17%	0.14%							0.05%
	%sector of municipality	17.49%	0.02%	0.01%	62.55%	19.94%							100.00%
1,522	WAKEFIELD	1,304,763	584,670	323,943	23,525,440	8,177,605	0	0	0	0	0	0	33,916,421
15.70%	%sector of county sector	1.43%	3.05%	12.84%	4.85%	4.37%							1.25%
	%sector of municipality	3.85%	1.72%	0.96%	69.36%	24.11%							100.00%
5,973	WAYNE	14,772,590	5,164,525	712,471	259,547,995	74,389,945	8,152,345	0	0	0	0	0	362,739,871
61.60%	%sector of county sector	16.18%	26.91%	28.25%	53.51%	39.79%	72.55%						13.33%
	%sector of municipality	4.07%	1.42%	0.20%	71.55%	20.51%	2.25%						100.00%
379	WINSIDE	2,065,940	219,849	18,966	18,688,465	1,975,555	0	0	0	0	0	0	22,968,775
3.91%	%sector of county sector	2.26%	1.15%	0.75%	3.85%	1.06%							0.84%
	%sector of municipality	8.99%	0.96%	0.08%	81.36%	8.60%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
8,345	Total Municipalities	18,497,442	6,428,799	1,060,267	327,630,005	87,389,746	8,152,346	0	0	0	0	0	449,158,603
86.06%	%all municip.sectors of cnty	20.26%	33.50%	42.04%	67.55%	46.75%	72.55%						16.50%

90 WAYNE

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,606</b>	<b>Value : 2,954,378,735</b>	<b>Growth 8,858,605</b>	<b>Sum Lines 17, 25, &amp; 41</b>
------------------------------------------------------	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	176	2,274,825	161	2,479,950	421	9,747,605	758	14,502,380	
<b>02. Res Improve Land</b>	2,085	31,459,520	164	4,708,700	424	10,646,500	2,673	46,814,720	
<b>03. Res Improvements</b>	2,119	329,300,405	177	45,481,950	437	100,598,235	2,733	475,380,590	
<b>04. Res Total</b>	2,295	363,034,750	338	52,670,600	858	120,992,340	3,491	536,697,690	6,076,070
<b>% of Res Total</b>	65.74	67.64	9.68	9.81	24.58	22.54	52.85	18.17	68.59
<b>05. Com UnImp Land</b>	58	1,431,475	21	856,500	6	109,310	85	2,397,285	
<b>06. Com Improve Land</b>	362	10,342,145	33	1,958,675	18	1,250,285	413	13,551,105	
<b>07. Com Improvements</b>	336	79,886,360	35	12,855,575	40	85,168,600	411	177,910,535	
<b>08. Com Total</b>	394	91,659,980	56	15,670,750	46	86,528,195	496	193,858,925	832,570
<b>% of Com Total</b>	79.44	47.28	11.29	8.08	9.27	44.63	7.51	6.56	9.40
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	438,535	5	363,840	0	0	8	802,375	
<b>11. Ind Improvements</b>	3	8,530,465	5	2,985,150	0	0	8	11,515,615	
<b>12. Ind Total</b>	3	8,969,000	5	3,348,990	0	0	8	12,317,990	7,340
<b>% of Ind Total</b>	37.50	72.81	62.50	27.19	0.00	0.00	0.12	0.42	0.08
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,295	363,034,750	338	52,670,600	858	120,992,340	3,491	536,697,690	6,076,070
<b>% of Res &amp; Rec Total</b>	65.74	67.64	9.68	9.81	24.58	22.54	52.85	18.17	68.59
<b>Com &amp; Ind Total</b>	397	100,628,980	61	19,019,740	46	86,528,195	504	206,176,915	839,910
<b>% of Com &amp; Ind Total</b>	78.77	48.81	12.10	9.22	9.13	41.97	7.63	6.98	9.48
<b>17. Taxable Total</b>	2,692	463,663,730	399	71,690,340	904	207,520,535	3,995	742,874,605	6,915,980
<b>% of Taxable Total</b>	67.38	62.41	9.99	9.65	22.63	27.93	60.48	25.14	78.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	52	1,333,560	9,083,980	0	0	0
19. Commercial	23	1,357,070	31,624,600	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	52	1,333,560	9,083,980
19. Commercial	0	0	0	23	1,357,070	31,624,600
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				75	2,690,630	40,708,580

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	258	2	121	381

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,883	1,473,144,840	1,883	1,473,144,840
28. Ag-Improved Land	0	0	1	8,905	686	614,912,190	687	614,921,095
29. Ag Improvements	0	0	5	179,345	723	123,258,850	728	123,438,195

30. Ag Total				2,611	2,211,504,130
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	0.02	60	
37. FarmSite Improvements	0	0.00	0	5	0.00	179,345	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	175,000	7	7.00	175,000	
32. HomeSite Improv Land	422	435.51	10,722,900	422	435.51	10,722,900	
33. HomeSite Improvements	428	0.00	85,329,525	428	0.00	85,329,525	186,845
34. HomeSite Total				<b>435</b>	<b>442.51</b>	<b>96,227,425</b>	
35. FarmSite UnImp Land	366	668.25	2,004,280	366	668.25	2,004,280	
36. FarmSite Improv Land	652	3,836.54	11,509,620	653	3,836.56	11,509,680	
37. FarmSite Improvements	697	0.00	37,929,325	702	0.00	38,108,670	1,755,780
38. FarmSite Total				<b>1,068</b>	<b>4,504.81</b>	<b>51,622,630</b>	
39. Road & Ditches	2,365	5,901.63	0	2,365	5,901.63	0	
40. Other- Non Ag Use	180	287.91	2,451,355	180	287.91	2,451,355	
41. Total Section VI				<b>1,503</b>	<b>11,136.86</b>	<b>150,301,410</b>	<b>1,942,625</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	160.00	427,530	1	160.00	427,530

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	2,189.19	4.37%	21,662,020	4.91%	9,894.99
46. 1A	1,210.52	2.42%	11,959,930	2.71%	9,879.99
47. 2A1	5,347.95	10.68%	51,741,505	11.74%	9,675.02
48. 2A	13,201.21	26.36%	122,771,320	27.85%	9,300.01
49. 3A1	468.81	0.94%	4,219,290	0.96%	9,000.00
50. 3A	74.64	0.15%	649,380	0.15%	8,700.16
51. 4A1	24,937.33	49.80%	206,979,845	46.95%	8,300.00
52. 4A	2,643.43	5.28%	20,883,115	4.74%	7,900.01
53. Total	50,073.08	100.00%	440,866,405	100.00%	8,804.46
<b>Dry</b>					
54. 1D1	11,196.61	5.93%	96,290,775	6.17%	8,599.99
55. 1D	47,414.41	25.12%	405,394,200	25.97%	8,550.02
56. 2D1	20,617.24	10.93%	175,246,555	11.23%	8,500.00
57. 2D	2,957.72	1.57%	24,844,885	1.59%	8,400.01
58. 3D1	290.98	0.15%	2,429,695	0.16%	8,350.04
59. 3D	83,684.20	44.34%	694,578,970	44.49%	8,300.00
60. 4D1	8,957.30	4.75%	67,179,775	4.30%	7,500.00
61. 4D	13,596.68	7.20%	95,176,790	6.10%	7,000.00
62. Total	188,715.14	100.00%	1,561,141,645	100.00%	8,272.48
<b>Grass</b>					
63. 1G1	6,703.69	35.09%	20,168,565	35.89%	3,008.58
64. 1G	5,945.78	31.12%	17,775,120	31.63%	2,989.54
65. 2G1	5,646.30	29.55%	15,571,540	27.71%	2,757.83
66. 2G	685.60	3.59%	2,410,435	4.29%	3,515.80
67. 3G1	123.85	0.65%	269,435	0.48%	2,175.49
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	19,105.22	100.00%	56,195,095	100.00%	2,941.35
<b>Irrigated Total</b>					
Irrigated Total	50,073.08	19.06%	440,866,405	21.39%	8,804.46
<b>Dry Total</b>					
Dry Total	188,715.14	71.84%	1,561,141,645	75.74%	8,272.48
<b>Grass Total</b>					
Grass Total	19,105.22	7.27%	56,195,095	2.73%	2,941.35
72. Waste	3,926.45	1.49%	392,655	0.02%	100.00
73. Other	868.97	0.33%	2,606,920	0.13%	3,000.01
74. Exempt	607.57	0.23%	0	0.00%	0.00
75. Market Area Total	262,688.86	100.00%	2,061,202,720	100.00%	7,846.56

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	50,073.08	440,866,405	50,073.08	440,866,405
<b>77. Dry Land</b>	0.00	0	0.00	0	188,715.14	1,561,141,645	188,715.14	1,561,141,645
<b>78. Grass</b>	0.00	0	3.55	8,845	19,101.67	56,186,250	19,105.22	56,195,095
<b>79. Waste</b>	0.00	0	0.00	0	3,926.45	392,655	3,926.45	392,655
<b>80. Other</b>	0.00	0	0.00	0	868.97	2,606,920	868.97	2,606,920
<b>81. Exempt</b>	84.51	0	3.02	0	520.04	0	607.57	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>3.55</b>	<b>8,845</b>	<b>262,685.31</b>	<b>2,061,193,875</b>	<b>262,688.86</b>	<b>2,061,202,720</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	50,073.08	19.06%	440,866,405	21.39%	8,804.46
<b>Dry Land</b>	188,715.14	71.84%	1,561,141,645	75.74%	8,272.48
<b>Grass</b>	19,105.22	7.27%	56,195,095	2.73%	2,941.35
<b>Waste</b>	3,926.45	1.49%	392,655	0.02%	100.00
<b>Other</b>	868.97	0.33%	2,606,920	0.13%	3,000.01
<b>Exempt</b>	607.57	0.23%	0	0.00%	0.00
<b>Total</b>	<b>262,688.86</b>	<b>100.00%</b>	<b>2,061,202,720</b>	<b>100.00%</b>	<b>7,846.56</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Beverly Hills/paradise	42	334,760	34	689,300	34	8,337,215	76	9,361,275	151,305
83.2 Carroll	29	126,030	115	591,620	119	8,435,280	148	9,152,930	50,855
83.3 Hoskins	20	374,380	113	1,433,085	114	15,701,325	134	17,508,790	309,240
83.4 Muhs Acres	3	69,985	20	462,455	20	4,452,620	23	4,985,060	0
83.5 Rural	421	9,747,605	424	10,646,500	437	100,598,235	858	120,992,340	1,948,510
83.6 Sholes	13	391,620	8	7,745	9	548,580	22	947,945	0
83.7 Suburban	116	2,075,205	110	3,556,945	123	32,692,115	239	38,324,265	743,880
83.8 Wakefield	5	85,215	113	2,097,380	113	22,723,130	118	24,905,725	294,010
83.9 Wayne	84	976,985	1,550	25,439,175	1,578	263,101,530	1,662	289,517,690	2,414,945
83.10 Winside	25	320,595	186	1,890,515	186	18,790,560	211	21,001,670	163,325
84 Residential Total	758	14,502,380	2,673	46,814,720	2,733	475,380,590	3,491	536,697,690	6,076,070

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</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 Carroll	8	12,100	21	96,945	21	946,440	29	1,055,485	0
85.2 Hoskins	6	25,155	18	94,105	18	1,510,380	24	1,629,640	0
85.3 Rural	6	109,310	18	1,250,285	39	85,165,740	45	86,525,335	2,925
85.4 Sholes	2	10,250	4	24,580	4	240,505	6	275,335	0
85.5 Suburban	21	856,500	38	2,322,515	41	15,843,585	62	19,022,600	477,240
85.6 Wakefield	1	45,060	17	1,082,590	15	7,420,195	16	8,547,845	1,000
85.7 Wayne	32	1,291,255	274	9,223,120	249	76,254,150	281	86,768,525	299,175
85.8 Winside	9	47,655	31	259,340	32	2,045,155	41	2,352,150	59,570
86 Commercial Total	85	2,397,285	421	14,353,480	419	189,426,150	504	206,176,915	839,910

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	6,327.92	36.72%	18,667,555	38.43%	2,950.03
88. 1G	5,354.62	31.07%	14,992,925	30.87%	2,800.00
89. 2G1	5,013.51	29.09%	13,536,445	27.87%	2,699.99
90. 2G	437.62	2.54%	1,137,800	2.34%	2,599.97
91. 3G1	101.47	0.59%	237,445	0.49%	2,340.05
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	17,235.14	100.00%	48,572,170	100.00%	2,818.21
<b>CRP</b>					
96. 1C1	219.80	18.50%	1,269,345	18.93%	5,775.00
97. 1C	457.05	38.46%	2,593,760	38.69%	5,675.00
98. 2C1	283.34	23.84%	1,586,700	23.67%	5,599.99
99. 2C	226.47	19.06%	1,245,585	18.58%	5,500.00
100. 3C1	1.72	0.14%	9,195	0.14%	5,345.93
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,188.38	100.00%	6,704,585	100.00%	5,641.79
<b>Timber</b>					
105. 1T1	155.97	22.88%	231,665	25.23%	1,485.32
106. 1T	134.11	19.67%	188,435	20.52%	1,405.08
107. 2T1	349.45	51.26%	448,395	48.83%	1,283.14
108. 2T	21.51	3.16%	27,050	2.95%	1,257.55
109. 3T1	20.66	3.03%	22,795	2.48%	1,103.34
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	681.70	100.00%	918,340	100.00%	1,347.13
<hr/>					
Grass Total	17,235.14	90.21%	48,572,170	86.43%	2,818.21
CRP Total	1,188.38	6.22%	6,704,585	11.93%	5,641.79
Timber Total	681.70	3.57%	918,340	1.63%	1,347.13
<hr/>					
114. Market Area Total	19,105.22	100.00%	56,195,095	100.00%	2,941.35

**2025 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

90 Wayne

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	485,048,040	536,697,690	51,649,650	10.65%	6,076,070	9.40%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	91,423,245	96,227,425	4,804,180	5.25%	186,845	5.05%
<b>04. Total Residential (sum lines 1-3)</b>	<b>576,471,285</b>	<b>632,925,115</b>	<b>56,453,830</b>	<b>9.79%</b>	<b>6,262,915</b>	<b>8.71%</b>
05. Commercial	186,949,610	193,858,925	6,909,315	3.70%	832,570	3.25%
06. Industrial	11,236,990	12,317,990	1,081,000	9.62%	7,340	9.55%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>198,186,600</b>	<b>206,176,915</b>	<b>7,990,315</b>	<b>4.03%</b>	<b>839,910</b>	<b>3.61%</b>
08. Ag-Farmsite Land, Outbuildings	43,110,850	51,622,630	8,511,780	19.74%	1,755,780	15.67%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	47,745	2,451,355	2,403,610	5,034.27%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>43,158,595</b>	<b>54,073,985</b>	<b>10,915,390</b>	<b>25.29%</b>	<b>1,755,780</b>	<b>21.22%</b>
12. Irrigated	384,142,590	440,866,405	56,723,815	14.77%		
13. Dryland	1,348,227,445	1,561,141,645	212,914,200	15.79%		
14. Grassland	56,122,205	56,195,095	72,890	0.13%		
15. Wasteland	392,735	392,655	-80	-0.02%		
16. Other Agland	2,118,125	2,606,920	488,795	23.08%		
<b>17. Total Agricultural Land</b>	<b>1,791,003,100</b>	<b>2,061,202,720</b>	<b>270,199,620</b>	<b>15.09%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,608,819,580</b>	<b>2,954,378,735</b>	<b>345,559,155</b>	<b>13.25%</b>	<b>8,858,605</b>	<b>12.91%</b>

## 2025 Assessment Survey for Wayne County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$218,542.88
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0 with \$50,000 for GIS (Misc funds)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$10,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2500.00
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	N/A



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes, they are updated in conjunction with GIS
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes: wayne.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	We do in this office. We draw out their own splits, combine parcels and make land use changes, etc.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	Pictometry was flown in March/April 2024, and the free imagery we receive was flown in the summer of 2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>

	N/A
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Wayne, Caroll, Winside, Hoskins and Wakefield
<b>4.</b>	<b>When was zoning implemented?</b>
	N/A

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Not currently
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2025 Residential Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and Office Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost approach, sales comparison approach and income approach/cash flow analysis on several vacant residential lots per application (Form 191).
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation studies are developed based on the local market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Lots are valued on a square foot basis. Working toward valuing them at 10 – 12% of value per PAD recommendation.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Review vacant small tract sales and compare to surrounding county home site values.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	None currently.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Income approach/cash flow analysis when applicable and sales comparison approach.

## 2025 Commercial Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Office staff but coordinated by the assessor, sometimes with help of road men.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost Approach, Sales Comparison Approach, and Income Approach on Section 42
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Cost Approach is used to determine the value of unique commercial properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed based on the local market.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales comparison approach is used to determine commercial lot values.

## 2025 Agricultural Assessment Survey for Wayne County

1.	<b>Valuation data collection done by:</b>
	Dawn Duffy, Ashley Soden and Courtney Birth.
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Study of sales.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	We have no recreational land, rivers or gravel pits.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Home site values carry the same value whether an acreage or a farm, unless the property is an acreage located in a suburban location to town. Those are valued a bit higher.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Value intensive use the same as site value.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Similar sales are studied if available. Talking to other counties - more than waste but less than grass. No sales
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A
7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>

	N/A
--	-----

# 2024 Plan of Assessment for Wayne County

County Assessor – Dawn Duffy

This plan of assessment is required by law, pursuant to Nebraska Revised Statute 77-1311.02, which states the following: The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

## 2025

**Residential** – Review work for 2025 will begin in late October/early November 2024. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will continue to update cost tables where needed. For 2025, all residential parcels will be priced with cost tables no older than 2021. Winside was on 2019 cost tables for 2024 but will be updated this year for both residential and commercial parcels to 2023 cost tables. We will also be updating to 2023 cost tables in Hoskins, Sholes, and Suburban. We may update to 2023 cost tables on the Rural parcels if time permits. These are currently on 2021 cost tables. As part of the process of reviewing all parcels once every six years, we reviewed all rural and suburban properties in the summer of 2020. All small town and City of Wayne parcels were reviewed as part of this process in the spring of 2021. We will be reviewing all Rural parcels in the Spring of 2025 as part of this continuing process. All town parcels will be reviewed in the Spring of 2026.

We have also revalued residential lots in several locations for 2025. Carroll, Hoskins, Sholes, Wakefield, and Winside all will have lots revalued on a square foot basis. Most locations in the City of Wayne will also have lots revalued on a square foot basis for 2025.

**Commercial** – Winside commercial parcels will be updated to 2023 cost tables for 2025 as they are currently on 2019. Hoskins, Sholes, and Suburban commercial parcels will also be updated to 2023 cost tables. Parcels will be monitored using the sales/assessment ratio, building permits, and drive by reviews. As part of the process of reviewing all parcels once every six years, we reviewed all the urban commercial properties in the spring of 2021. The rural and suburban commercial properties were reviewed in the summer of 2020.

We began revaluing commercial lots in and immediately surrounding the City of Wayne for 2023. We will continue looking at this for 2025 to see if further adjustments are needed. Rural commercial parcels were updated to 2021 cost tables for 2023.

**Agricultural** – We reviewed all agland parcels for changes using our new 2024 aerial imagery from Pictometry/Eagleview in May/June 2024. We will also utilize drive by reviews that we do at various times during the year, beginning late October/early November.

The assessor electronically enters sales data into the State's sales file and mails the Form 521's to the State by the 15<sup>th</sup> of each month as required by law.

Our office will continue to monitor the sales file and make changes accordingly.

## 2026

**Residential** – We will continue to review properties as needed. This will include walk around reviews, drive by reviews, and photos taken of the properties. Parcels will be monitored using the sales file in the county. When needed we will go to the property and list any changes that have taken place. Properties will continue to be physically reviewed and valued in a timely manner. We will continue to update cost tables where needed to keep them current around Wayne County. All town parcels will be reviewed in the Spring of 2026 as part of the process of reviewing all parcels at least once every six years. This was last done in 2021. We will continue to look into implementing updated cost tables in all locations.

**Commercial** – All town commercial parcels will be reviewed as part of the process of reviewing all parcels at least once every six years. This was last done in 2021. We will continue to look into implementing updated cost tables in all rural and town locations. Parcels will continue to be monitored and values adjusted using the sales assessment ratio. New construction and changes to parcels will continue to be monitored using building permits, realtor's web sites, and drive by reviews.

**Agricultural** – Land will be adjusted using the sales assessment ratio. We will continue to monitor land use changes using GIS, Pictometry, and drive by reviews.

The assessor will continue to electronically enter the data into the State's sales file on a monthly basis and forward the Form 521's to the State by the 15<sup>th</sup> of each month.

## 2027

**Residential** – We will continue with updating cost tables where needed, as well as continuing to monitor changes to parcels based on review work and sales. We will also continue to look at keeping lot values updated.

**Commercial** – Changes to parcels will continue to be monitored using building permits, realtor's web sites, and drive by reviews. We will also continue to update cost tables to any areas that may show a need.

**Agricultural** – Land will be reviewed using drive by reviews as well as GIS and Pictometry imagery. We will continue to monitor values using the sales assessment ratio.

We will continue to use building permits, realtor websites, drive by reviews, GIS, and Pictometry to monitor changes. Our review work will continue to be inspected and valued in a timely manner.

The assessor will continue to electronically enter sales data into the State's sales file on a monthly basis and forward Form 521's to the State by the 15<sup>th</sup> of each month.



## Staff, Budgeting & Training

Dawn Duffy was hired as the County Assessor in September 2012, but has been working in the office since December 2002. Ashley Young is currently the Deputy County Assessor. We hired Ashley in April 2020 to take over the deed changes as her main duty. She also helps with Homestead Exemptions, personal property, record maintenance, pricing, and other duties as they arise. She has learned how to make parcel and landuse changes in GIS as well. She took the Assessor Exam in November of 2023 and passed. Courtney Birth was hired full time in February of 2023. She has been very helpful in processing personal property and Homestead Exemptions, answering phone calls, and making updates to pricing in our CAMA system. We also share a part-time worker with the County Treasurer's Office. Coen is currently a student at Wayne State College. He works mostly in the Treasurer's Office but has come over to our office to help with a few smaller tasks. He plans to stay working for the county until he graduates in May 2025.

Dawn Duffy has been employed by the Wayne County Assessor's office since December 2002. Dawn received her Assessor's Certificate in February 2012. Previous duties included updating and maintaining the GIS records, review work, pricing, personal property, certification of value, and various other responsibilities as needed.

The Assessor will continue to take classes and attend meetings to achieve the required number of hours to remain certified. In May 2013, Assessor Duffy completed IAAO course 101, Fundamentals of Real Property Appraisal, which is one of the two required courses of all new assessors. IAAO 300, Fundamentals of Mass Appraisal, was taken in September 2015. This was the second required class that must be taken within four years of any new assessor taking office.

The budget for the assessor's office has always been adequate to handle our needs. The commissioners have supported the office both financially and through the use of personnel and equipment when needed. The assessor's budget pays for all continuing education that is needed by its employees. Travel to and from workshops and meetings, as well as registration fees, is also paid for by the county.

We have had no major software changes since October of 2013 when we converted from the old AS400 system to the new Version 2 through MIPS, and again, in the spring of 2015, when MIPS updated us to Version 2.5. Since then, any changes have been small and things transitioned smoothly.

We have had a GIS system in our office since 2009. We had aerial photos taken by GIS for us of the rural houses and buildings in 2011. Since then, we have utilized Eagleview/Pictometry for this. The annual maintenance payments to MIPS and GIS are taken out of the county's general budget. Wayne County is also online with a GIS website. The Assessor, Clerk, Emergency Manager, and Roads Department have separate tabs with different information available to the public. We feel this has helped to better serve the people of our community. GIS played an integral role in being able to accurately map and account for all the parcels that were affected by the tornadoes both on October 4<sup>th</sup> 2013 and June 16<sup>th</sup> 2014.

The Assessor data is currently available online at [wayne.gworks.com](http://wayne.gworks.com). Most of the parcel data can now be easily accessed by the public. This data includes ownership, sales price and history, legal descriptions, photos, sketches, square footages, mapping, lot sizes and more. Anyone can access this information but appraisers, realtors and insurance representatives have found it especially useful. Since going online with GIS, we have found that the number of phone calls and traffic in the office has decreased dramatically due to people having the ability to look up the information they want on their own and from the comfort of their own home or office.

We hired Pictometry to fly aerial imagery in the spring of 2015, 2018, 2021 and most recently, spring of 2024. They take imagery of all of Wayne County. This imagery has been extremely useful in finding unreported buildings, decks, patios, additions, etc., as well as changes in agland use such as added irrigation or plowed pasture. We have also discovered buildings that are in bad repair due to damaged roofs or found buildings that have been torn down. Having now had flights done in several different years has been helpful for finding changes that have taken place over time, as we can compare the newer flights to the older ones and see what has been added or removed.

## Definitions

**Review Work/Pickup Work** – Physically inspect and walk around the property, take notes, measure improvements and take photos. Basically, it is to gather any and all information necessary to make pricing-out possible. Usually, an exterior review of the property, but can be an interior inspection if allowed by the property owner.

**Drive-by** – Drive by the property but do not get out of the vehicle unless a change is visible. Notes are taken of what is seen as to make pricing-out possible. May include the taking of photos to provide visual evidence of what has been noted.

## Conclusion

**The Assessor's Office reviewed all rural properties, both residential and commercial, in 2020 and all urban parcels, both residential and commercial, in 2021. The required inspection of every property in the county at least once every six years has been met, as this was last done in 2015 and 2016, respectively. All rural residential and commercial properties will next be inspected in the Spring of 2025, and all urban residential and commercial properties will next be inspected in the Spring of 2026.**

In **2025, 2026, & 2027** I will work to improve the quality of assessment to stay in compliance with generally accepted mass appraisal practices. It is my goal to follow the five subsystems of mass appraisal; data collection and maintenance, market analysis, the development of mass appraisal models and tables, quality control, and defense of values. All five subsystems are in place in Wayne County.

The sales comparison approach to value is used in determining yearly adjustments to individual towns and neighborhoods. Market analysis statistics are used in the sales comparison approach. The cost approach to value is used in arriving at the assessed value of individual properties. The income approach to value is used in the valuation process of the Section 42 properties.

Marshall & Swift 2021, 2022 and 2023 cost tables are being used for valuing residential and commercial properties. Our GIS system is used in assisting in the determination of rural land use, as well as being a tool in problem solving. It has also been key in keeping remarkably more accurate parcel maps.

If Wayne County continues with the plan of assessment that is outlined in this proposal, we should be able to accomplish better quality of value, better uniformity of value and consistency in valuations over the next three years.