

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WAYNE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 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 black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Dawn Duffy, Wayne County Assessor

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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.

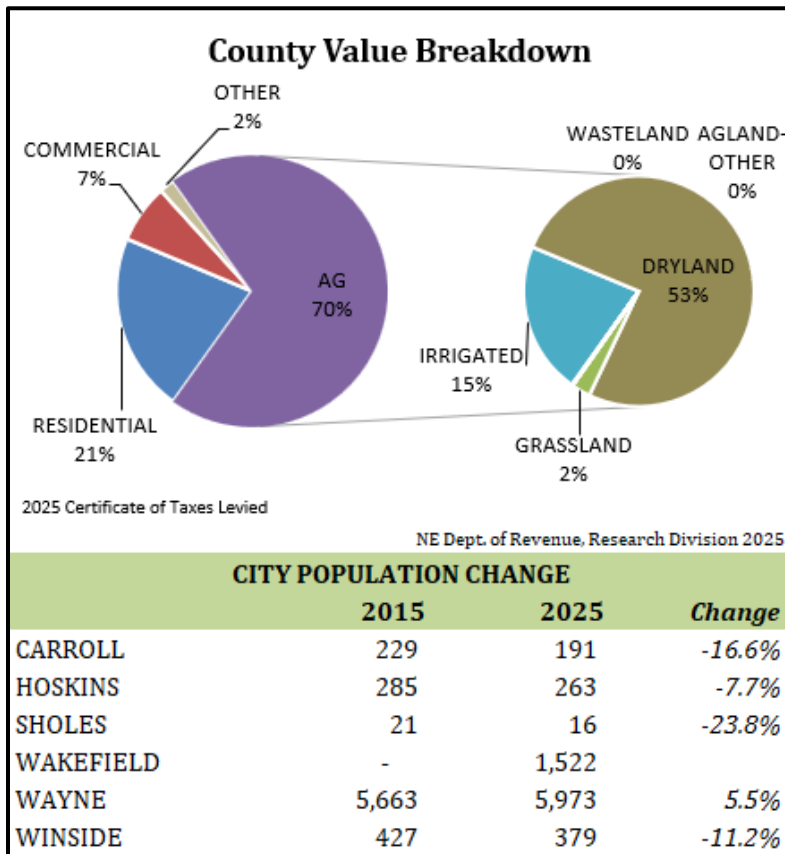
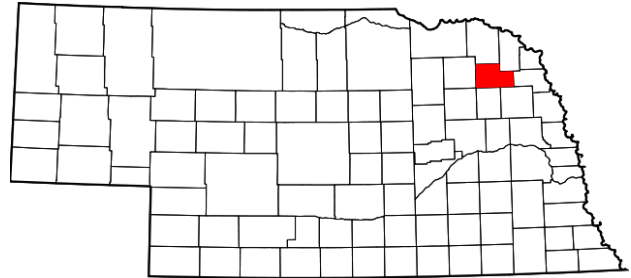
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 9,870 residents, a 2% population increase from the 2020 U.S. Census.¹ The report indicates that 61% of county housing is owner occupied and 81% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$198,454.²



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 252 employer establishments with a total employment of figure of 3,382. This represents a slight decrease in total employment from 2022-2023.¹

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

¹ *QuickFacts Wayne County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/waynecountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 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 verification and qualification process was reviewed and indicated that the Wayne County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster indicates that all arm's-length transactions were made available for measurement.

There are 10 valuation groups based upon assessor locations used to analyze the residential class. Valuation Groups 1 and 4 are subdivisions in the county, Valuation Group 5 is rural properties, Valuation Groups 2, 3, 6, and 8 are small towns, Valuation Group 7 is the largest town and Valuation Group 20 is suburban properties.

The Wayne County Assessor and her staff use a combination of physical review and aerial imagery for their six-year inspection and review and are in compliance with the statutory requirement.

The Wayne County Assessor does have a written methodology on file.

2026 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	Bev Hills/Par Hills	2025	2023	2026*	2025*	Adjusted economic depreciation 5% on Avg & Good quality, 2% on VGood quality, adjusted 3% on manufactured houses
2	Carroll	2023	2022	2026*	2021	Adjusted economic on newer/remodeled homes 5%, no change to older/unremodeled homes
3	Hoskins	2025	2023	2026*	2021	Economic depreciation adjusted on newer/remodeled houses by 6%, on older/unremodeled by 15%
4	Muhs Acres	2025	2023	2026*	2025*	Economic depreciation adjusted by 5%
5	Rural	2025	2023	2026*	2025*	Economic depreciation adjusted 2% on Avg, by 8% on Good, by 5% on Vgood
6	Wakefield	2025	2023	2026*	2021	Economic depreciation adjusted 2% on all property except modular homes
7	Wayne	2025	2023	2026*	2021	Adjusted between 3 to 9% depending on neighborhood
8	Winside	2025	2023	2026*	2021	Economic adjustment to older and unremodeled properties of 15%, no change to newer homes
9	Sholes	2025	2023	2026*	2021	Adjusted economic 5%
20	Suburban	2025	2023	2026*	2025*	Adjusted the economic depreciation on Good quality 5% & Very good quality homes by 3%
Additional comments: Pick-up work completed.						
* = assessment action for current year						

2026 Residential Correlation for Wayne County

Description of Analysis

A review of the overall residential statistics shows 180 qualified sales for measurement purposes. All three measures of central tendency are within the acceptable range. The COD and PRD are within the IAAO recommended range. Analysis of the valuation group substrata shows that all groups with a substantial number of sales have medians within the range.

The county assessor’s process heavily stratifies properties, making multiple adjustments for neighborhood, condition, cost index, etc. This process tends to do what professional literature refers to as spearing sales and produces qualitative statistics that do not accurately reflect dispersion in the marketplace. However, it is well documented and consistently produces similar adjustments to sold properties and the overall abstract. The median by quarter substratum does portray a normal market trend, suggesting that sales were not selectively reappraised.

The county assessor could much more efficiently maintain the valuations of property using a CAMA driven model; however, all analysis suggests that values are equalized.

A review of the 2026 County Abstract of Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflects the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, and the assessment practices, suggest that assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Wayne County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	81.66	81.66	80.86	16.12	100.99
2	6	96.08	96.03	87.65	12.51	109.56
3	6	96.36	96.09	94.99	05.44	101.16
5	17	95.52	91.65	88.44	07.29	103.63
6	6	98.47	98.24	98.21	02.23	100.03
7	130	96.85	95.36	94.66	05.29	100.74
8	10	98.91	98.70	98.31	04.01	100.40
20	3	93.88	92.35	91.91	01.71	100.48
____ALL____	180	96.64	95.13	93.73	05.70	101.49

Level of Value

Based on analysis of all available information, the level of value for the residential property in Wayne County is 97%.

2026 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 verification and qualification process was reviewed and indicated that the Wayne County Assessor qualifies sales at a rate below the statewide average rate. A review of the sales roster shows a sufficient reason for non-qualified sales and that all arm's-length sales were made available for measurement.

There are seven valuation groups utilized in the commercial class that are based on assessor locations. The Wayne County Assessor and staff review the commercial parcels and are in compliance with the six-year inspection and review requirement.

2026 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	2026*	2021	Adjusted economic depreciation 7% on bins, by 3% on all else
3	HOSKINS	2025	2023	2026*	2021	Adjusted economic by 10% on mini storage, by 5% on all else
5	RURAL	2025	2023	2026*	2025*	Adjusted economic by 5% for all locations
6	WAKEFIELD	2025	2023	2026*	2021	Adjusted economic on Apartments by 3%, by 5% to mini storage
7	WAYNE	2025	2023	2026*	2021	Adjusted economic 2 to 5% based on occupancy codes and location with the city of Wayne
8	WINSIDE	2025	2023	2026*	2021	
20	SUBURBAN	2025	2023	2026*	2025*	Adjusted economic by 2% around City of Wayne, no change to other locations
<u>Additional comments:</u> Pick-up work completed.						
* = assessment action for current year						

Description of Analysis

Review of the overall sample shows 20 sales that represent four of the seven valuation groups. The three measures of central tendency are within the acceptable range. The COD is within the acceptable range but is lower than typical for a rural commercial market. The PRD is within the acceptable range. Valuation Group 7 has 15 of the 20 sales with all measures in the acceptable range. The remaining valuation groups have samples too small to analyze for measurement purposes, with only one or three qualified sales in each. The county assessor's process is similar

2026 Commercial Correlation for Wayne County

to the process used in residential, in that it very heavily stratifies commercial properties utilizing several adjustment mechanisms. It is also well documented.

Review of the assessment practices supports that all valuation groups are cyclically reviewed and revalued using similar techniques, supporting that all valuation groups are assessed within the acceptable range.

The Comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicated that the abstract did change less than the sales file. This can partially be attributed to a large exemption that came off the tax roll diluting value on the abstract. When removed the sample and the abstract still differ by about four points, however, the sample also appears to be heavily weighted by occupancy codes that received a change for the current year.

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	1	89.92	89.92	89.92	00.00	100.00
3	3	99.25	93.38	91.67	08.88	101.87
6	1	100.03	100.03	100.03	00.00	100.00
7	15	94.20	95.14	93.02	06.28	102.28
____ALL____	20	95.38	94.86	92.68	06.84	102.35

Level of Value

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

2026 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 verification and qualification processes were reviewed and indicated that the Wayne County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows a sufficient reason for all disqualified sales and supports that all arm's-length sales were made available for measurement.

There is one market area for all agricultural land in Wayne County. Sales are monitored to determine if there is a need for another market area. The county assessor is in compliance with the six-year inspection and review cycle requirement. The reviews are completed using aerial imagery.

2026 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	2026*	2025*	
AB DW	Agricultural dwellings	2025	2023	2026*	2025*	Economic depreciation adjusted 2% on Avg, by 8% on Good, by 5% on Vgood
<u>Additional comments:</u> Pick-up work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire County	2025*	Irrigated land increased 1-10% Dryland decreased 4 - 7%
<u>Additional comments:</u> Pick-up work completed.			
* = assessment action for current year			

Description of Analysis

The agricultural statistical sample includes 37 sales. All three measures of central tendency are within the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata the only subclass with sufficient sales is dryland and it is within the acceptable parameters. Review of the irrigated land, dryland and grassland in all areas compared to surrounding counties, indicates that the agricultural land values in Wayne County are comparable with surrounding counties.

2026 Agricultural Correlation for Wayne County

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the reported adjustments to agricultural land.

Wayne County has two school bonds 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 show 22 sales with a median of 46% which is within the acceptable range.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Wayne County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	69.04	67.88	67.06	04.06	101.22
1	4	69.04	67.88	67.06	04.06	101.22
<u> Dry </u>						
County	30	69.09	70.31	69.82	10.55	100.70
1	30	69.09	70.31	69.82	10.55	100.70
<u> ALL </u>						
	37	69.31	70.42	69.86	09.62	100.80

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Wayne County is 69%.

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 46%.

2026 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
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	46	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary

for Wayne County

Residential Real Property - Current

Number of Sales	180	Median	96.64
Total Sales Price	\$40,962,975	Mean	95.13
Total Adj. Sales Price	\$40,962,975	Wgt. Mean	93.73
Total Assessed Value	\$38,395,280	Average Assessed Value of the Base	\$166,235
Avg. Adj. Sales Price	\$227,572	Avg. Assessed Value	\$213,307

Confidence Interval - Current

95% Median C.I	94.98 to 98.13
95% Wgt. Mean C.I	92.36 to 95.10
95% Mean C.I	94.02 to 96.24
% of Value of the Class of all Real Property Value in the County	19.65
% of Records Sold in the Study Period	5.08
% of Value Sold in the Study Period	6.52

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	174	95	95.06
2024	213	96	95.95
2023	240	95	94.54
2022	214	96	96.43

2026 Commission Summary for Wayne County

Commercial Real Property - Current

Number of Sales	20	Median	95.38
Total Sales Price	\$4,066,043	Mean	94.86
Total Adj. Sales Price	\$4,066,043	Wgt. Mean	92.68
Total Assessed Value	\$3,768,280	Average Assessed Value of the Base	\$422,917
Avg. Adj. Sales Price	\$203,302	Avg. Assessed Value	\$188,414

Confidence Interval - Current

95% Median C.I	90.51 to 99.53
95% Wgt. Mean C.I	89.50 to 95.86
95% Mean C.I	91.00 to 98.72
% of Value of the Class of all Real Property Value in the County	7.19
% of Records Sold in the Study Period	3.93
% of Value Sold in the Study Period	1.75

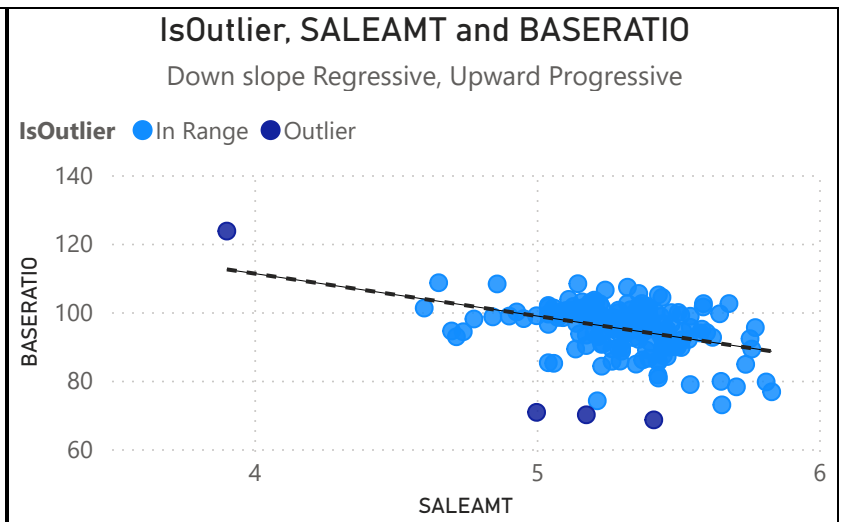
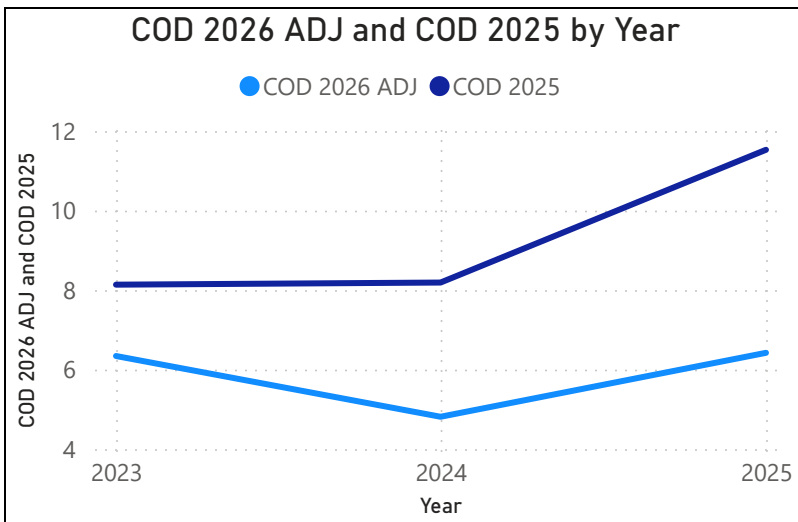
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	30	94	93.58
2024	18	98	98.24
2023	15	100	99.59
2022	15	100	95.90

Wayne Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	2	81.66	68.38	19.42%	81.66	68.38	19.42%	80.86	67.49	19.82%
2	6	96.08	103.45	-7.13%	96.03	96.25	-0.22%	87.65	71.83	22.03%
3	6	96.36	89.59	7.55%	96.09	87.46	9.87%	94.99	84.06	13.00%
5	17	95.52	88.40	8.05%	91.65	88.70	3.32%	88.44	82.86	6.73%
6	6	98.47	93.40	5.42%	98.24	91.93	6.87%	98.21	91.89	6.88%
7	130	96.85	89.04	8.77%	95.36	89.23	6.87%	94.66	88.34	7.16%
8	10	98.90	93.02	6.32%	98.70	93.36	5.72%	98.31	92.67	6.08%
20	3	93.88	88.43	6.16%	92.35	84.85	8.84%	91.91	83.77	9.72%
Total	180	96.64	89.19	8.35%	95.13	89.37	6.45%	93.73	87.15	7.55%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	2	16.11	21.55	-25.26%	100.98	101.31	-0.33%	68.50	53.64	27.71%	94.81	83.11	14.07%
2	6	12.51	28.03	-55.36%	109.56	133.99	-18.23%	74.07	23.49	215.31%	123.63	165.38	-25.25%
3	6	5.44	14.45	-62.36%	101.16	104.04	-2.77%	88.57	67.33	31.55%	105.41	101.67	3.68%
5	17	7.29	13.57	-46.28%	103.63	107.05	-3.19%	72.89	63.39	14.99%	101.47	117.71	-13.79%
6	6	2.23	3.56	-37.41%	100.03	100.04	-0.01%	93.91	85.84	9.41%	102.40	98.24	4.24%
7	130	5.29	7.80	-32.22%	100.74	101.01	-0.27%	69.98	57.94	20.79%	108.26	110.26	-1.81%
8	10	4.02	6.41	-37.29%	100.40	100.74	-0.34%	90.72	79.28	14.42%	108.54	107.89	0.61%
20	3	1.71	4.51	-62.07%	100.48	101.29	-0.80%	89.18	77.08	15.70%	94.00	89.04	5.57%
Total	180	5.71	9.62	-40.67%	101.49	102.55	-1.03%	68.50	23.49	191.62%	123.63	165.38	-25.25%



**90 Wayne
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 180
 Total Sales Price : 40,962,975
 Total Adj. Sales Price : 40,962,975
 Total Assessed Value : 38,395,280
 Avg. Adj. Sales Price : 227,572
 Avg. Assessed Value : 213,307

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 95
 COD : 05.70
 PRD : 101.49

COV : 07.99
 STD : 07.60
 Avg. Abs. Dev : 05.51
 MAX Sales Ratio : 123.63
 MIN Sales Ratio : 68.50

95% Median C.I. : 94.98 to 98.13
 95% Wgt. Mean C.I. : 92.36 to 95.10
 95% Mean C.I. : 94.02 to 96.24

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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-23 To 31-DEC-23	19	98.49	95.75	93.44	06.34	102.47	76.70	108.26	92.54 to 101.47	263,447	246,172
01-JAN-24 To 31-MAR-24	6	98.95	98.98	98.80	02.16	100.18	93.01	102.47	93.01 to 102.47	237,500	234,653
01-APR-24 To 30-JUN-24	41	96.94	95.13	93.50	05.33	101.74	72.89	108.54	93.51 to 98.92	217,763	203,614
01-JUL-24 To 30-SEP-24	27	97.84	96.16	94.83	04.68	101.40	78.81	103.68	93.63 to 99.89	224,676	213,054
01-OCT-24 To 31-DEC-24	23	97.38	97.37	95.67	04.59	101.78	86.50	123.63	94.46 to 99.40	180,478	172,657
01-JAN-25 To 31-MAR-25	20	95.60	93.85	92.20	06.86	101.79	70.71	108.19	89.83 to 100.00	208,400	192,152
01-APR-25 To 30-JUN-25	28	94.96	95.36	94.69	04.29	100.71	85.61	107.24	93.25 to 98.06	257,872	244,167
01-JUL-25 To 30-SEP-25	16	90.96	89.26	89.00	09.55	100.29	68.50	100.02	79.74 to 99.12	249,906	222,414
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	93	97.99	95.80	94.22	05.18	101.68	72.89	108.54	95.56 to 98.92	230,377	217,052
01-OCT-24 To 30-SEP-25	87	95.00	94.42	93.20	06.04	101.31	68.50	123.63	93.91 to 97.96	224,574	209,304
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	97	97.84	96.18	94.70	04.81	101.56	72.89	123.63	95.52 to 98.72	212,068	200,822
<u>ALL</u>	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	81.66	81.66	80.86	16.12	100.99	68.50	94.81	N/A	245,250	198,320
2	6	96.08	96.03	87.65	12.51	109.56	74.07	123.63	74.07 to 123.63	82,275	72,115
3	6	96.36	96.09	94.99	05.44	101.16	88.57	105.41	88.57 to 105.41	182,500	173,358
5	17	95.52	91.65	88.44	07.29	103.63	72.89	101.47	79.74 to 99.12	324,912	287,344
6	6	98.47	98.24	98.21	02.23	100.03	93.91	102.40	93.91 to 102.40	242,333	238,005
7	130	96.85	95.36	94.66	05.29	100.74	69.98	108.26	94.93 to 98.42	224,807	212,798
8	10	98.91	98.70	98.31	04.01	100.40	90.72	108.54	93.61 to 102.96	132,340	130,099
20	3	93.88	92.35	91.91	01.71	100.48	89.18	94.00	N/A	452,667	416,063
<u>ALL</u>	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307

**90 Wayne
RESIDENTIAL**

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Qualified

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MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 95
 COD : 05.70
 PRD : 101.49

COV : 07.99
 STD : 07.60
 Avg. Abs. Dev : 05.51
 MAX Sales Ratio : 123.63
 MIN Sales Ratio : 68.50

95% Median C.I. : 94.98 to 98.13
 95% Wgt. Mean C.I. : 92.36 to 95.10
 95% Mean C.I. : 94.02 to 96.24

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307
06											
07											
<u>ALL</u>	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307

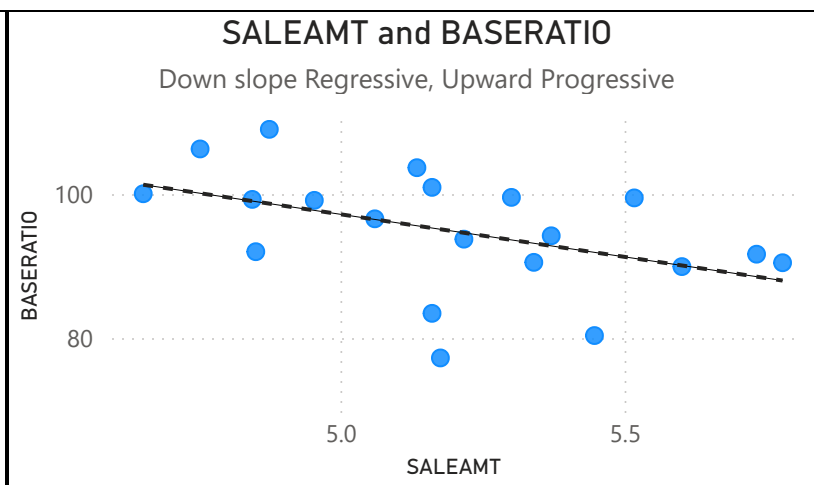
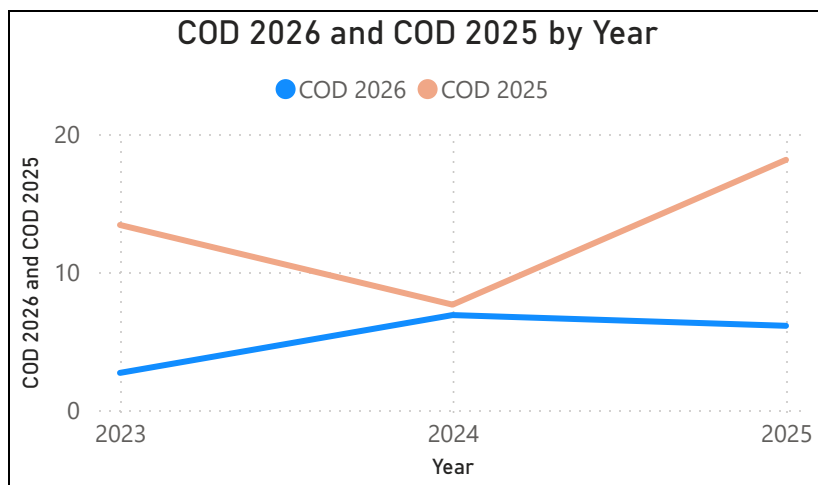
SALE PRICE *

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	1	123.63	123.63	123.63	00.00	100.00	123.63	123.63	N/A	8,000	9,890
Less Than 30,000	1	123.63	123.63	123.63	00.00	100.00	123.63	123.63	N/A	8,000	9,890
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307
Greater Than 14,999	179	96.61	94.97	93.73	05.58	101.32	68.50	108.54	94.93 to 98.13	228,799	214,444
Greater Than 29,999	179	96.61	94.97	93.73	05.58	101.32	68.50	108.54	94.93 to 98.13	228,799	214,444
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	123.63	123.63	123.63	00.00	100.00	123.63	123.63	N/A	8,000	9,890
15,000 TO 29,999											
30,000 TO 59,999	5	94.46	98.23	97.77	04.81	100.47	92.77	108.54	N/A	48,400	47,321
60,000 TO 99,999	6	98.69	100.27	100.23	02.10	100.04	97.96	108.19	97.96 to 108.19	76,250	76,422
100,000 TO 149,999	29	99.40	97.33	97.59	04.24	99.73	70.71	108.26	98.34 to 100.56	126,829	123,779
150,000 TO 249,999	79	97.70	95.95	96.04	04.51	99.91	69.98	107.24	95.10 to 98.47	198,654	190,787
250,000 TO 499,999	53	93.49	92.62	92.63	05.93	99.99	68.50	105.00	91.16 to 95.52	316,052	292,761
500,000 TO 999,999	7	84.72	85.14	84.98	07.15	100.19	76.70	95.45	76.70 to 95.45	590,429	501,739
1,000,000 +											
<u>ALL</u>	180	96.64	95.13	93.73	05.70	101.49	68.50	123.63	94.98 to 98.13	227,572	213,307

Wayne Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	1	89.92	82.13	9.48%	89.92	82.13	9.48%	89.92	82.13	9.48%
3	3	99.25	91.56	8.40%	93.38	90.97	2.65%	91.67	90.04	1.81%
6	1	100.03	140.36	-28.73%	100.03	140.36	-28.73%	100.03	140.36	-28.73%
7	15	94.20	85.41	10.28%	95.14	84.26	12.92%	93.02	83.13	11.90%
Total	20	95.37	86.48	10.28%	94.86	87.96	7.84%	92.68	84.27	9.97%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
2	1	0.00	0.00	0.00%	100.00	100.00	9.48%	89.92	82.13	9.48%	89.92	82.13	9.48%
3	3	8.87	15.38	-42.31%	101.87	101.03	2.65%	77.23	69.55	11.05%	103.65	111.80	-7.29%
6	1	0.00	0.00	0.00%	100.00	100.00	-28.73%	100.03	140.36	-28.73%	100.03	140.36	-28.73%
7	15	6.28	10.51	-40.26%	102.27	101.35	12.92%	80.34	55.76	44.08%	108.98	103.61	5.18%
Total	20	6.83	13.95	-51.02%	102.35	104.37	7.84%	77.23	55.76	38.50%	108.98	140.36	-22.35%



**90 Wayne
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 20
 Total Sales Price : 4,066,043
 Total Adj. Sales Price : 4,066,043
 Total Assessed Value : 3,768,280
 Avg. Adj. Sales Price : 203,302
 Avg. Assessed Value : 188,414

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 06.84
 PRD : 102.35

COV : 08.69
 STD : 08.24
 Avg. Abs. Dev : 06.52
 MAX Sales Ratio : 108.98
 MIN Sales Ratio : 77.23

95% Median C.I. : 90.51 to 99.53
 95% Wgt. Mean C.I. : 89.50 to 95.86
 95% Mean C.I. : 91.00 to 98.72

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	2	100.23	100.23	100.11	00.70	100.12	99.53	100.92	N/A	172,500	172,698
01-APR-23 To 30-JUN-23	2	103.15	103.15	103.50	03.02	99.66	100.03	106.26	N/A	50,830	52,610
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	94.20	94.20	94.20	00.00	100.00	94.20	94.20	N/A	235,000	221,360
01-JAN-24 To 31-MAR-24	1	80.34	80.34	80.34	00.00	100.00	80.34	80.34	N/A	280,000	224,950
01-APR-24 To 30-JUN-24	6	96.49	96.98	94.67	05.79	102.44	89.92	108.98	89.92 to 108.98	209,500	198,343
01-JUL-24 To 30-SEP-24	1	83.42	83.42	83.42	00.00	100.00	83.42	83.42	N/A	145,000	120,965
01-OCT-24 To 31-DEC-24	2	97.84	97.84	97.68	01.32	100.16	96.55	99.12	N/A	102,500	100,120
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	2	91.22	91.22	90.62	00.84	100.66	90.45	91.99	N/A	335,500	304,015
01-JUL-25 To 30-SEP-25	3	91.64	90.84	91.01	09.61	99.81	77.23	103.65	N/A	275,461	250,688
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	100.48	101.69	100.89	01.90	100.79	99.53	106.26	N/A	111,665	112,654
01-OCT-23 To 30-SEP-24	9	93.73	93.31	91.67	06.84	101.79	80.34	108.98	83.42 to 99.46	213,000	195,259
01-OCT-24 To 30-SEP-25	7	91.99	92.95	91.66	06.21	101.41	77.23	103.65	77.23 to 103.65	243,198	222,905
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	5	100.03	100.19	98.58	02.69	101.63	94.20	106.26	N/A	136,332	134,395
01-JAN-24 To 31-DEC-24	10	95.14	94.13	92.01	06.87	102.30	80.34	108.98	83.42 to 99.46	188,700	173,621
<u>ALL</u>	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
2	1	89.92	89.92	89.92	00.00	100.00	89.92	89.92	N/A	399,000	358,770
3	3	99.25	93.38	91.67	08.88	101.87	77.23	103.65	N/A	118,794	108,895
6	1	100.03	100.03	100.03	00.00	100.00	100.03	100.03	N/A	45,000	45,015
7	15	94.20	95.14	93.02	06.28	102.28	80.34	108.98	90.51 to 99.53	217,711	202,521
<u>ALL</u>	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414

**90 Wayne
COMMERCIAL**

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Qualified

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 Avg. Adj. Sales Price : 203,302
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MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 06.84
 PRD : 102.35

COV : 08.69
 STD : 08.24
 Avg. Abs. Dev : 06.52
 MAX Sales Ratio : 108.98
 MIN Sales Ratio : 77.23

95% Median C.I. : 90.51 to 99.53
 95% Wgt. Mean C.I. : 89.50 to 95.86
 95% Mean C.I. : 91.00 to 98.72

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	96.83	96.21	95.28	03.40	100.98	91.64	99.53	N/A	326,000	310,623
03	16	95.14	94.52	91.45	07.69	103.36	77.23	108.98	89.92 to 100.92	172,628	157,862
04											
<u>ALL</u>	<u>20</u>	<u>95.38</u>	<u>94.86</u>	<u>92.68</u>	<u>06.84</u>	<u>102.35</u>	<u>77.23</u>	<u>108.98</u>	<u>90.51 to 99.53</u>	<u>203,302</u>	<u>188,414</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	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414
Greater Than 14,999	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414
Greater Than 29,999	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	103.15	103.15	103.50	03.02	99.66	100.03	106.26	N/A	50,830	52,610
60,000 TO 99,999	4	99.19	99.84	99.91	04.31	99.93	91.99	108.98	N/A	76,500	76,431
100,000 TO 149,999	4	98.74	96.14	95.99	06.23	100.16	83.42	103.65	N/A	135,346	129,925
150,000 TO 249,999	5	93.73	91.04	91.76	05.55	99.22	77.23	99.53	N/A	193,800	177,825
250,000 TO 499,999	3	89.92	89.91	90.37	07.08	99.49	80.34	99.46	N/A	336,000	303,645
500,000 TO 999,999	2	91.05	91.05	91.02	00.66	100.03	90.45	91.64	N/A	570,000	518,788
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>20</u>	<u>95.38</u>	<u>94.86</u>	<u>92.68</u>	<u>06.84</u>	<u>102.35</u>	<u>77.23</u>	<u>108.98</u>	<u>90.51 to 99.53</u>	<u>203,302</u>	<u>188,414</u>

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 Total Assessed Value : 3,768,280
 Avg. Adj. Sales Price : 203,302
 Avg. Assessed Value : 188,414

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 06.84
 PRD : 102.35

COV : 08.69
 STD : 08.24
 Avg. Abs. Dev : 06.52
 MAX Sales Ratio : 108.98
 MIN Sales Ratio : 77.23

95% Median C.I. : 90.51 to 99.53
 95% Wgt. Mean C.I. : 89.50 to 95.86
 95% Mean C.I. : 91.00 to 98.72

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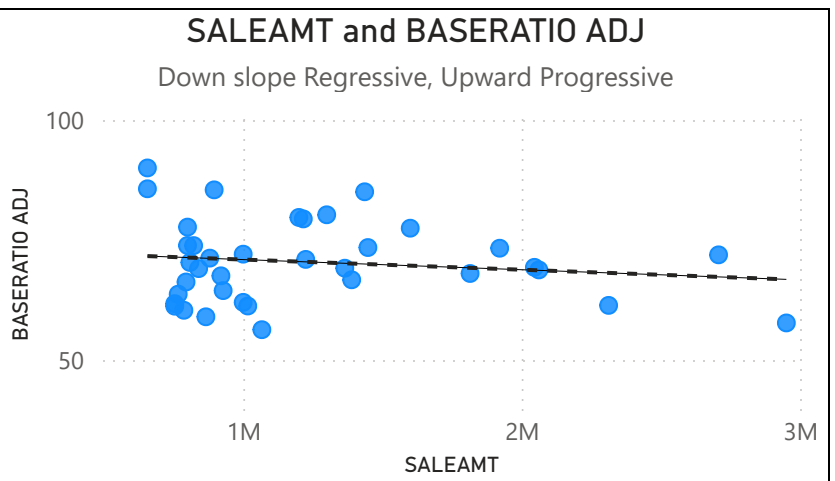
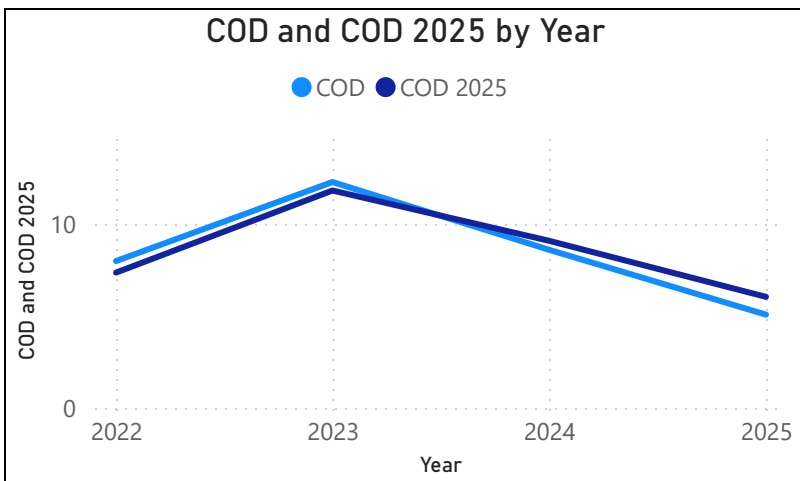
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	96.55	95.89	96.21	02.47	99.67	91.99	99.12	N/A	92,000	88,517
352	4	96.83	96.21	95.28	03.40	100.98	91.64	99.53	N/A	326,000	310,623
406	2	94.88	94.88	92.62	04.61	102.44	90.51	99.25	N/A	144,500	133,843
442	2	104.96	104.96	104.42	01.25	100.52	103.65	106.26	N/A	96,522	100,785
455	1	90.45	90.45	90.45	00.00	100.00	90.45	90.45	N/A	600,000	542,720
459	2	87.04	87.04	85.30	07.70	102.04	80.34	93.73	N/A	222,500	189,800
470	1	108.98	108.98	108.98	00.00	100.00	108.98	108.98	N/A	75,000	81,735
493	1	100.03	100.03	100.03	00.00	100.00	100.03	100.03	N/A	45,000	45,015
528	1	77.23	77.23	77.23	00.00	100.00	77.23	77.23	N/A	150,000	115,845
529	1	83.42	83.42	83.42	00.00	100.00	83.42	83.42	N/A	145,000	120,965
532	1	100.92	100.92	100.92	00.00	100.00	100.92	100.92	N/A	145,000	146,335
554	1	89.92	89.92	89.92	00.00	100.00	89.92	89.92	N/A	399,000	358,770
<u>ALL</u>	20	95.38	94.86	92.68	06.84	102.35	77.23	108.98	90.51 to 99.53	203,302	188,414

Wayne Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	37	69.31	70.80	-2.12%	70.42	72.38	-2.72%	69.86	71.25	-1.95%
Total	37	69.31	70.80	-2.12%	70.42	72.38	-2.72%	69.86	71.25	-1.95%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	37	9.63	10.35	-6.99%	100.80	101.59	-0.78%
Total	37	9.63	10.35	-6.99%	100.80	101.59	-0.78%



90 Wayne
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 37
 Total Sales Price : 45,807,247
 Total Adj. Sales Price : 45,807,247
 Total Assessed Value : 32,001,285
 Avg. Adj. Sales Price : 1,238,034
 Avg. Assessed Value : 864,900

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 70
 COD : 09.62
 PRD : 100.80

COV : 12.04
 STD : 08.48
 Avg. Abs. Dev : 06.67
 MAX Sales Ratio : 90.01
 MIN Sales Ratio : 56.31

95% Median C.I. : 66.71 to 73.29
 95% Wgt. Mean C.I. : 67.09 to 72.63
 95% Mean C.I. : 67.69 to 73.15

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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-22 To 31-DEC-22	3	73.84	71.85	72.25	07.99	99.45	62.01	79.70	N/A	1,007,333	727,827
01-JAN-23 To 31-MAR-23	3	61.25	65.48	64.04	10.74	102.25	57.72	77.46	N/A	1,855,823	1,188,425
01-APR-23 To 30-JUN-23	1	59.00	59.00	59.00	00.00	100.00	59.00	59.00	N/A	866,000	510,955
01-JUL-23 To 30-SEP-23	1	61.38	61.38	61.38	00.00	100.00	61.38	61.38	N/A	2,312,600	1,419,430
01-OCT-23 To 31-DEC-23	6	68.01	71.58	72.28	12.29	99.03	61.21	85.45	61.21 to 85.45	1,212,663	876,519
01-JAN-24 To 31-MAR-24	3	64.45	66.38	66.99	03.74	99.09	63.72	70.96	N/A	973,049	651,842
01-APR-24 To 30-JUN-24	2	70.42	70.42	71.43	04.09	98.59	67.54	73.29	N/A	1,420,630	1,014,703
01-JUL-24 To 30-SEP-24	1	71.22	71.22	71.22	00.00	100.00	71.22	71.22	N/A	880,000	626,770
01-OCT-24 To 31-DEC-24	8	68.95	71.27	69.92	11.47	101.93	56.31	90.01	56.31 to 90.01	1,389,447	971,436
01-JAN-25 To 31-MAR-25	6	73.65	73.78	74.08	04.34	99.60	66.25	79.39	66.25 to 79.39	1,009,767	747,993
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	3	70.32	73.20	74.34	05.32	98.47	69.04	80.25	N/A	982,870	730,628
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	8	61.70	66.55	65.25	10.88	101.99	57.72	79.70	57.72 to 79.70	1,471,009	959,893
01-OCT-23 To 30-SEP-24	12	68.43	70.05	70.93	08.52	98.76	61.21	85.45	63.72 to 73.29	1,159,699	822,568
01-OCT-24 To 30-SEP-25	17	71.91	72.50	71.82	08.52	100.95	56.31	90.01	68.02 to 79.39	1,183,694	850,078
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	11	61.74	67.84	67.12	12.28	101.07	57.72	85.45	59.00 to 85.04	1,456,550	977,707
01-JAN-24 To 31-DEC-24	14	68.95	70.10	69.74	08.60	100.52	56.31	90.01	63.72 to 73.29	1,268,285	884,514
<u>ALL</u>	37	69.31	70.42	69.86	09.62	100.80	56.31	90.01	66.71 to 73.29	1,238,034	864,900

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	69.31	70.42	69.86	09.62	100.80	56.31	90.01	66.71 to 73.29	1,238,034	864,900
<u>ALL</u>	37	69.31	70.42	69.86	09.62	100.80	56.31	90.01	66.71 to 73.29	1,238,034	864,900

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	23	68.02	69.00	69.94	08.87	98.66	56.31	85.04	63.72 to 73.29	1,082,806	757,360
1	23	68.02	69.00	69.94	08.87	98.66	56.31	85.04	63.72 to 73.29	1,082,806	757,360
<u>ALL</u>	37	69.31	70.42	69.86	09.62	100.80	56.31	90.01	66.71 to 73.29	1,238,034	864,900

90 Wayne
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 37
 Total Sales Price : 45,807,247
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 Total Assessed Value : 32,001,285
 Avg. Adj. Sales Price : 1,238,034
 Avg. Assessed Value : 864,900

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 70
 COD : 09.62
 PRD : 100.80

COV : 12.04
 STD : 08.48
 Avg. Abs. Dev : 06.67
 MAX Sales Ratio : 90.01
 MIN Sales Ratio : 56.31

95% Median C.I. : 66.71 to 73.29
 95% Wgt. Mean C.I. : 67.09 to 72.63
 95% Mean C.I. : 67.69 to 73.15

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	69.04	67.88	67.06	04.06	101.22	61.38	72.05	N/A	1,855,150	1,243,980
1	4	69.04	67.88	67.06	04.06	101.22	61.38	72.05	N/A	1,855,150	1,243,980
_____Dry_____											
County	30	69.09	70.31	69.82	10.55	100.70	56.31	90.01	64.45 to 73.84	1,100,507	768,329
1	30	69.09	70.31	69.82	10.55	100.70	56.31	90.01	64.45 to 73.84	1,100,507	768,329
_____ALL_____											
	37	69.31	70.42	69.86	09.62	100.80	56.31	90.01	66.71 to 73.29	1,238,034	864,900

Wayne County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	9,995	9,995	9,990	9,890	9,350	9,150	9,150	8,490	9,458
Pierce	1	8,294	8,195	7,665	7,392	7,293	6,876	5,960	5,524	7,177
Madison	2	7,823	7,600	7,215	7,154	6,838	6,550	5,431	4,700	6,936
Stanton	1	9,209	8,258	9,131	7,942	6,892	8,157	7,178	6,937	8,042
Cuming	3	8,573	8,562	8,150	8,196	6,285	n/a	7,330	6,039	7,636
Thurston	1	8,095	8,095	7,490	7,490	7,175	7,175	6,375	6,375	7,320
Dixon	1	8,960	8,650	8,210	7,945	7,935	7,450	6,710	6,440	7,743
Cedar	2	9,975	9,975	9,965	9,965	9,860	9,860	9,540	9,540	9,725

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	8,600	8,550	8,500	8,400	8,000	7,690	7,200	6,500	7,951
Pierce	1	8,060	8,000	7,400	7,300	6,840	6,800	5,825	5,080	7,136
Madison	2	6,147	5,822	5,243	5,139	4,516	4,217	3,462	2,847	4,936
Stanton	1	8,561	8,561	8,561	5,984	4,383	7,245	6,750	6,851	7,528
Cuming	3	7,905	7,904	7,426	7,222	4,830	6,800	5,660	5,448	7,164
Thurston	1	8,073	8,067	7,472	7,466	7,014	7,094	5,490	5,396	7,093
Dixon	1	8,810	8,490	7,950	7,830	7,790	7,730	6,665	6,110	7,652
Cedar	2	9,335	9,334	9,153	9,155	9,145	9,144	7,700	7,699	8,888

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	2,818
Pierce	1	2,580	2,455	2,240	1,930	1,845	1,630	1,305	1,245	2,279
Madison	2	2,430	2,297	2,144	2,075	1,844	n/a	n/a	n/a	2,271
Stanton	1	3,228	3,416	2,681	3,338	2,318	n/a	n/a	2,700	3,001
Cuming	3	3,857	3,449	2,898	3,072	n/a	n/a	n/a	n/a	3,368
Thurston	1	2,000	2,000	1,950	1,850	1,750	n/a	1,550	n/a	1,977
Dixon	1	3,700	3,495	3,085	n/a	2,805	2,620	n/a	n/a	3,387
Cedar	2	3,194	3,195	2,910	2,910	2,645	2,645	2,360	n/a	3,068

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	5,646	1,345	100
Pierce	1	4,267	1,102	150
Madison	2	3,848	1,010	159
Stanton	1	5,080	314	151
Cuming	3	5,720	1,636	346
Thurston	1	n/a	525	100
Dixon	1	7,720	2,093	94
Cedar	2	n/a	1,622	600

Source: 2026 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 : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	22	Median :	46	COV :	09.34	95% Median C.I. :	42.48 to 48.95
Total Sales Price :	24,907,759	Wgt. Mean :	46	STD :	04.27	95% Wgt. Mean C.I. :	34.00 to 58.27
Total Adj. Sales Price :	24,907,759	Mean :	46	Avg.Abs.Dev :	03.39	95% Mean C.I. :	43.82 to 47.60
Total Assessed Value :	11,491,107						
Avg. Adj. Sales Price :	1,132,171	COD :	07.38	MAX Sales Ratio :	53.50		
Avg. Assessed Value :	522,323	PRD :	99.09	MIN Sales Ratio :	37.54		

Printed : 03/19/2026

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>											
10/01/2022 To 12/31/2022	1	49.22	49.22	49.22		100.00	49.22	49.22	N/A	822,000	404,627
01/01/2023 To 03/31/2023	1	40.83	40.83	40.83		100.00	40.83	40.83	N/A	1,016,470	415,047
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	4	42.82	43.16	44.12	05.09	97.82	40.81	46.20	N/A	1,235,993	545,378
01/01/2024 To 03/31/2024	2	42.73	42.73	42.75	00.59	99.95	42.48	42.97	N/A	847,264	362,187
04/01/2024 To 06/30/2024	1	45.03	45.03	45.03		100.00	45.03	45.03	N/A	920,000	414,240
07/01/2024 To 09/30/2024	1	47.48	47.48	47.48		100.00	47.48	47.48	N/A	880,000	417,847
10/01/2024 To 12/31/2024	4	43.05	42.89	44.70	09.29	95.95	37.54	47.94	N/A	1,655,895	740,138
01/01/2025 To 03/31/2025	5	49.24	49.42	49.65	04.71	99.54	44.17	52.93	N/A	1,011,720	502,330
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	3	46.88	48.80	49.56	05.31	98.47	46.03	53.50	N/A	982,870	487,086
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	2	45.03	45.03	44.58	09.33	101.01	40.83	49.22	N/A	919,235	409,837
10/01/2023 To 09/30/2024	8	43.72	43.83	44.30	04.51	98.94	40.81	47.48	40.81 to 47.48	1,054,812	467,247
10/01/2024 To 09/30/2025	12	47.41	47.09	47.39	07.68	99.37	37.54	53.50	44.17 to 51.79	1,219,233	577,788
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	41.16	42.69	43.56	04.40	98.00	40.81	46.20	N/A	1,192,088	519,312
01/01/2024 To 12/31/2024	8	44.00	43.69	44.64	06.55	97.87	37.54	47.94	37.54 to 47.94	1,264,763	564,627
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	22	Median :	46	COV :	09.34	95% Median C.I. :	42.48 to 48.95
Total Sales Price :	24,907,759	Wgt. Mean :	46	STD :	04.27	95% Wgt. Mean C.I. :	34.00 to 58.27
Total Adj. Sales Price :	24,907,759	Mean :	46	Avg.Abs.Dev :	03.39	95% Mean C.I. :	43.82 to 47.60
Total Assessed Value :	11,491,107						
Avg. Adj. Sales Price :	1,132,171	COD :	07.38	MAX Sales Ratio :	53.50		
Avg. Assessed Value :	522,323	PRD :	99.09	MIN Sales Ratio :	37.54		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140045	6	43.34	42.78	43.61	07.50	98.10	37.54	46.20	37.54 to 46.20	1,303,088	568,271
140054											
200030											
590002											
700002											
870001											
900017	16	47.18	46.81	47.29	07.04	98.98	40.81	53.50	42.97 to 49.24	1,068,077	505,093
900560											
900595											
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323

95%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	15	44.47	44.96	45.08	07.49	99.73	37.54	53.50	41.16 to 47.48	922,755	415,968
1	15	44.47	44.96	45.08	07.49	99.73	37.54	53.50	41.16 to 47.48	922,755	415,968
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

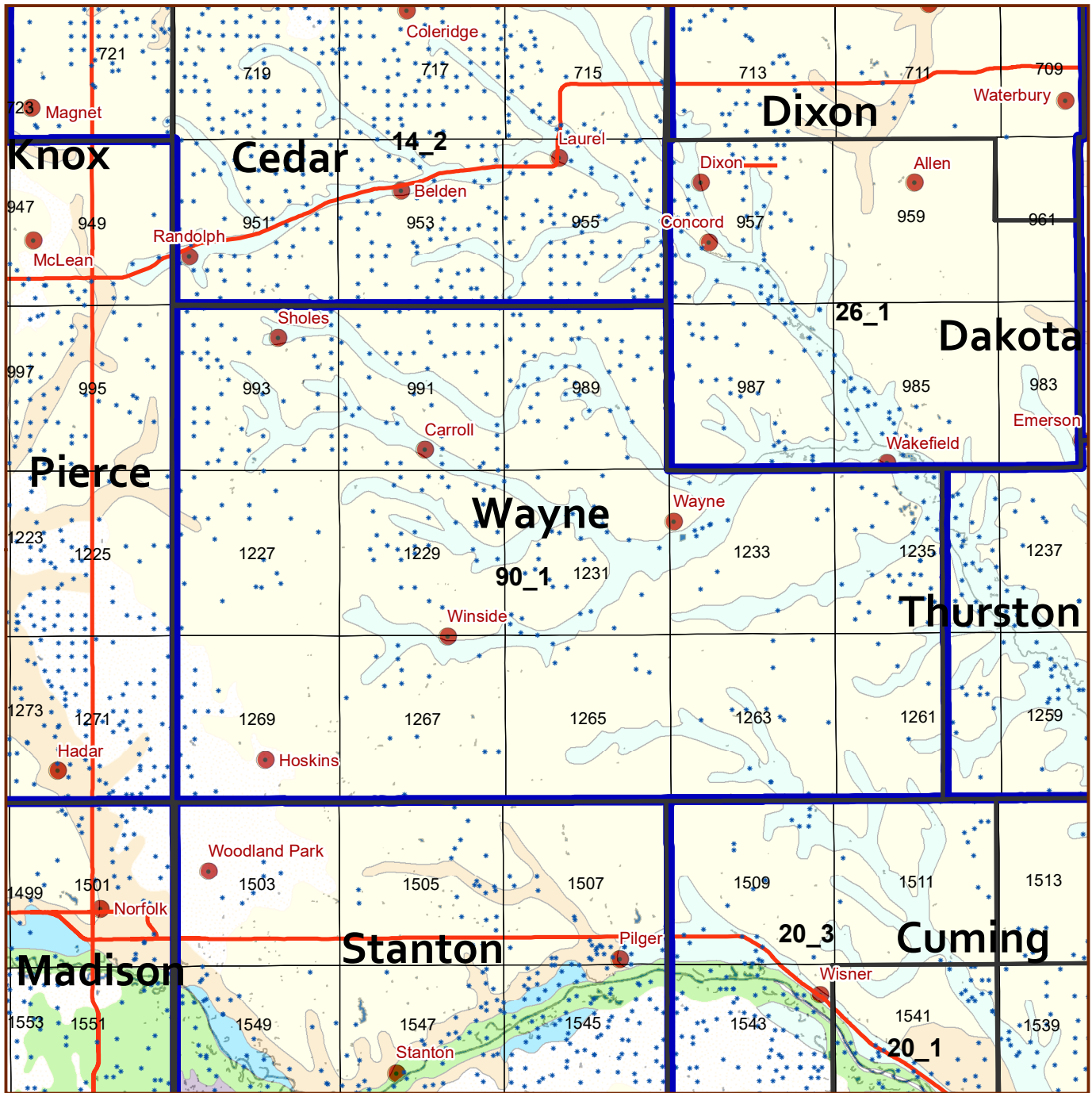
Number of Sales :	22	Median :	46	COV :	09.34	95% Median C.I. :	42.48 to 48.95
Total Sales Price :	24,907,759	Wgt. Mean :	46	STD :	04.27	95% Wgt. Mean C.I. :	34.00 to 58.27
Total Adj. Sales Price :	24,907,759	Mean :	46	Avg.Abs.Dev :	03.39	95% Mean C.I. :	43.82 to 47.60
Total Assessed Value :	11,491,107						
Avg. Adj. Sales Price :	1,132,171	COD :	07.38	MAX Sales Ratio :	53.50		
Avg. Assessed Value :	522,323	PRD :	99.09	MIN Sales Ratio :	37.54		

Printed : 03/19/2026

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>Irrigated</u>											
County	2	46.03	46.03	46.02	00.39	100.02	45.85	46.20	N/A	2,054,000	945,337
1	2	46.03	46.03	46.02	00.39	100.02	45.85	46.20	N/A	2,054,000	945,337
<u>Dry</u>											
County	17	44.47	44.93	45.05	07.80	99.73	37.54	53.50	40.83 to 49.22	907,548	408,830
1	17	44.47	44.93	45.05	07.80	99.73	37.54	53.50	40.83 to 49.22	907,548	408,830
<u>ALL</u>											
10/01/2022 To 09/30/2025	22	45.94	45.71	46.13	07.38	99.09	37.54	53.50	42.48 to 48.95	1,132,171	522,323

WAYNE COUNTY



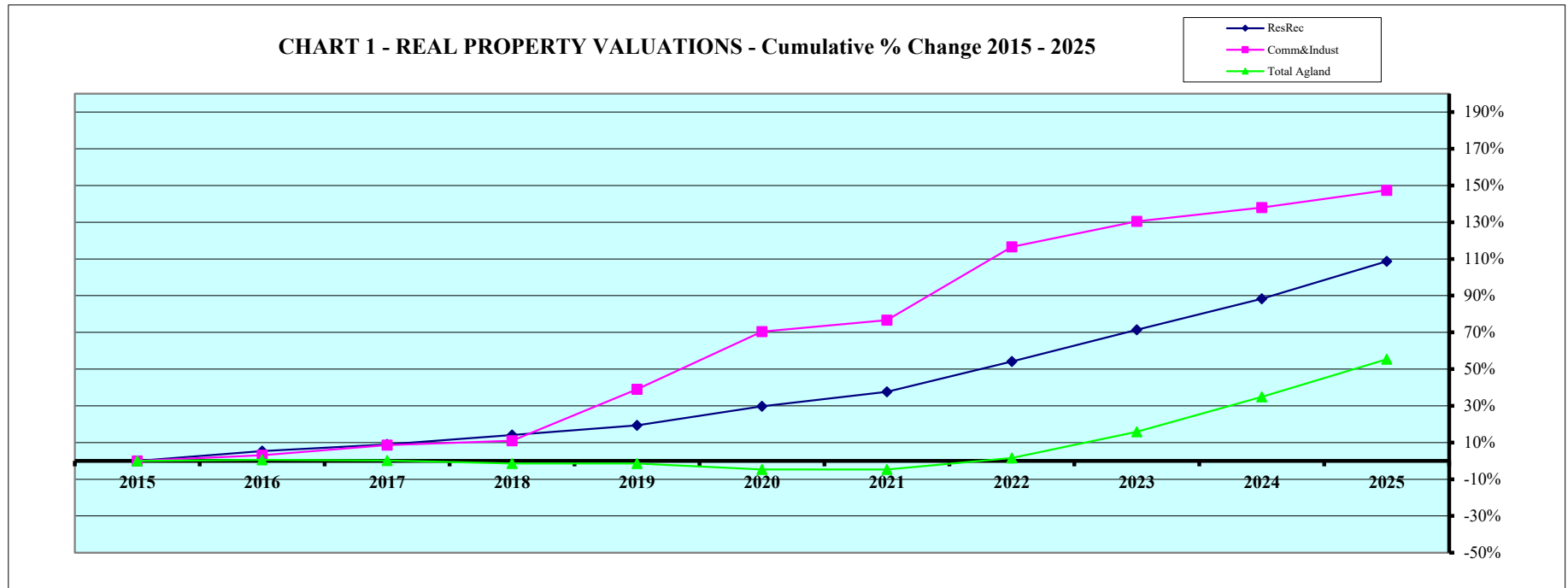
Legend

- 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 2015 - 2025



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
2015	257,536,055	-	-	-	83,277,960	-	-	-	1,327,449,155	-	-	-
2016	271,157,625	13,621,570	5.29%	5.29%	85,846,980	2,569,020	3.08%	3.08%	1,334,784,450	7,335,295	0.55%	0.55%
2017	280,533,255	9,375,630	3.46%	8.93%	90,423,925	4,576,945	5.33%	8.58%	1,330,291,660	-4,492,790	-0.34%	0.21%
2018	293,887,590	13,354,335	4.76%	14.12%	92,424,430	2,000,505	2.21%	10.98%	1,308,938,200	-21,353,460	-1.61%	-1.39%
2019	307,492,890	13,605,300	4.63%	19.40%	115,750,730	23,326,300	25.24%	38.99%	1,308,606,575	-331,625	-0.03%	-1.42%
2020	334,273,140	26,780,250	8.71%	29.80%	141,879,305	26,128,575	22.57%	70.37%	1,265,470,795	-43,135,780	-3.30%	-4.67%
2021	354,395,860	20,122,720	6.02%	37.61%	147,073,270	5,193,965	3.66%	76.61%	1,265,247,665	-223,130	-0.02%	-4.69%
2022	396,830,195	42,434,335	11.97%	54.09%	180,392,735	33,319,465	22.66%	116.62%	1,348,675,740	83,428,075	6.59%	1.60%
2023	441,599,166	44,768,971	11.28%	71.47%	191,891,040	11,498,305	6.37%	130.42%	1,537,892,715	189,216,975	14.03%	15.85%
2024	485,048,040	43,448,874	9.84%	88.34%	198,186,600	6,295,560	3.28%	137.98%	1,791,003,100	253,110,385	16.46%	34.92%
2025	537,504,955	52,456,915	10.81%	108.71%	206,044,490	7,857,890	3.96%	147.42%	2,062,148,780	271,145,680	15.14%	55.35%

Rate Annual %chg: Residential & Recreational **7.64%**

Commercial & Industrial **9.48%**

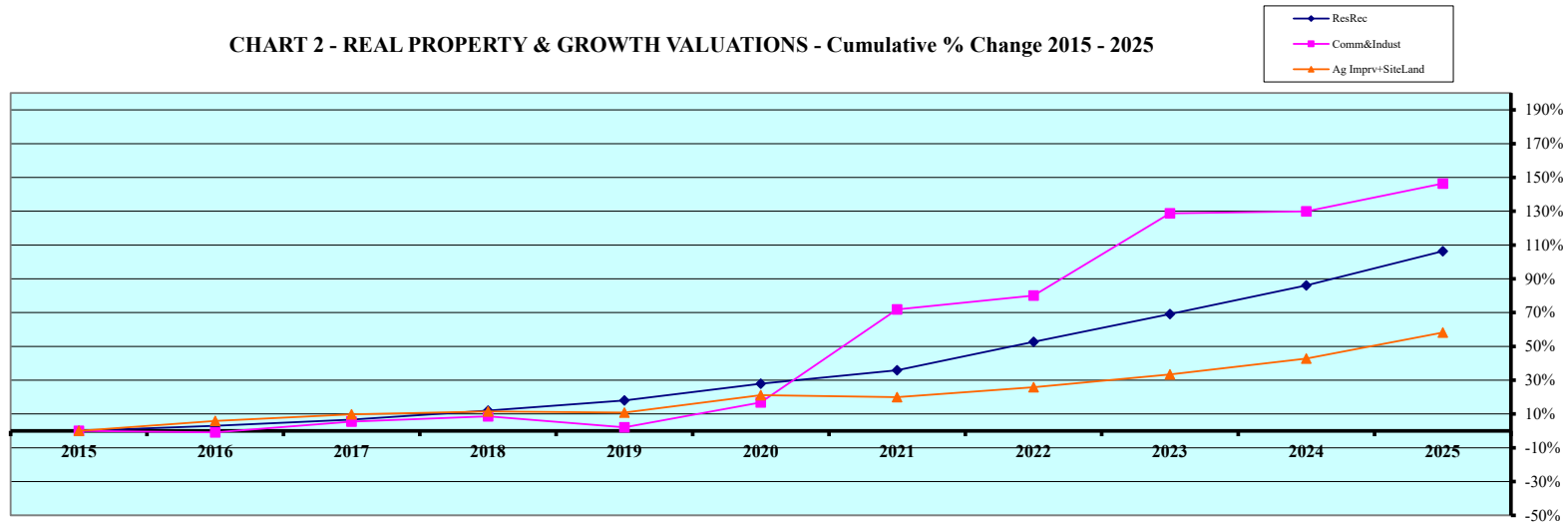
Agricultural Land **4.50%**

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 2015 - 2025



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
2015	257,536,055	3,734,510	1.45%	253,801,545	--	--	83,277,960	7,320,050	8.79%	75,957,910	--	--
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	2.99%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	-0.88%
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	6.66%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	5.51%
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	12.00%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	8.62%
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	17.95%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	2.06%
2020	334,273,140	4,971,285	1.49%	329,301,855	7.09%	27.87%	141,879,305	44,524,570	31.38%	97,354,735	-15.89%	16.90%
2021	354,395,860	4,598,625	1.30%	349,797,235	4.64%	35.82%	147,073,270	3,941,025	2.68%	143,132,245	0.88%	71.87%
2022	396,830,195	3,713,380	0.94%	393,116,815	10.93%	52.65%	180,392,735	30,407,835	16.86%	149,984,900	1.98%	80.10%
2023	441,599,166	6,037,905	1.37%	435,561,261	9.76%	69.13%	191,891,040	1,416,870	0.74%	190,474,170	5.59%	128.72%
2024	485,048,040	5,865,020	1.21%	479,183,020	8.51%	86.06%	198,186,600	6,762,645	3.41%	191,423,955	-0.24%	129.86%
2025	537,504,955	6,076,070	1.13%	531,428,885	9.56%	106.35%	206,044,490	839,910	0.41%	205,204,580	3.54%	146.41%
Rate Ann%chg	7.64%	Resid & Recreat w/o growth				6.10%	C & I w/o growth				-1.07%	

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		
2015	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	--	--
2016	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	5.82%
2017	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	9.81%
2018	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	11.54%
2019	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	10.86%
2020	72,817,950	41,304,520	114,122,470	927,170	0.81%	113,195,300	8.01%	21.09%
2021	71,986,785	42,570,850	114,557,635	2,369,345	2.07%	112,188,290	-1.69%	20.02%
2022	77,551,080	41,485,150	119,036,230	1,401,330	1.18%	117,634,900	2.69%	25.84%
2023	84,667,755	40,824,325	125,492,080	828,310	0.66%	124,663,770	4.73%	33.36%
2024	91,423,245	43,158,595	134,581,840	1,150,085	0.85%	133,431,755	6.33%	42.74%
2025	95,718,015	54,103,080	149,821,095	1,942,625	1.30%	147,878,470	9.88%	58.20%
Rate Ann%chg	5.11%	4.36%	4.83%	Ag Imprv+Site w/o growth		3.32%		

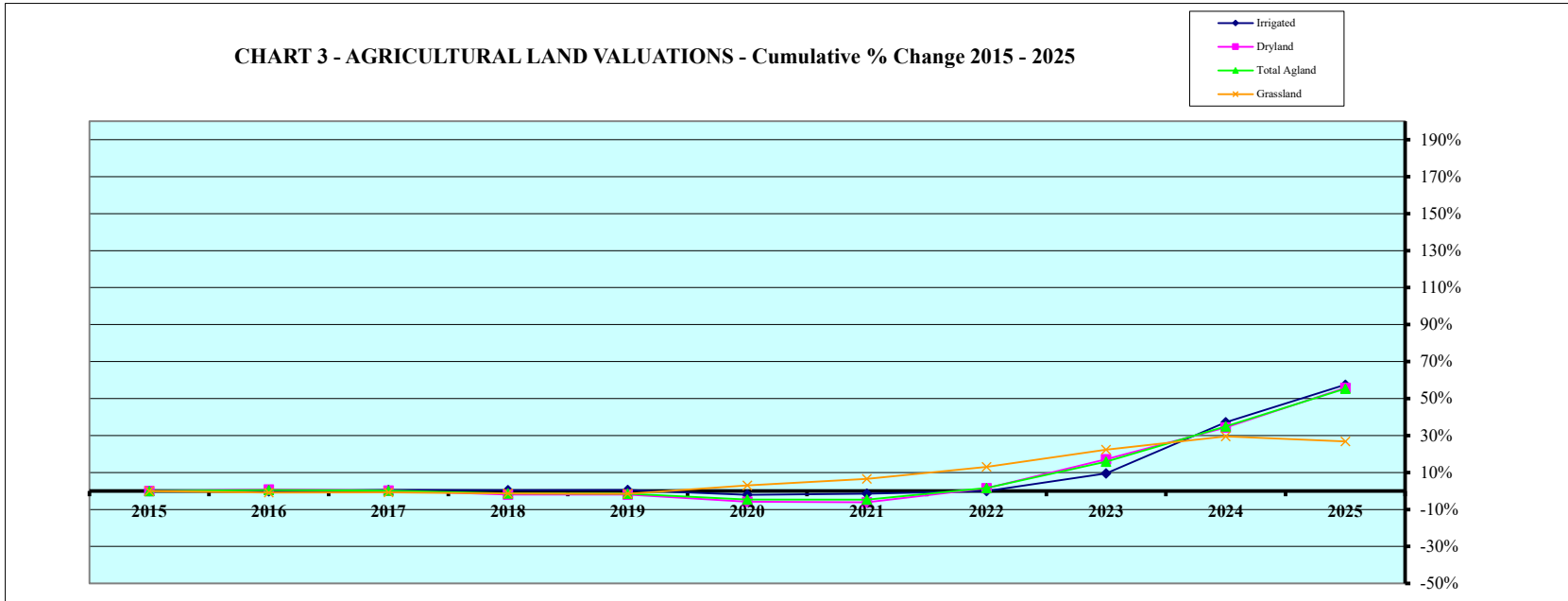
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2015 - 2025 CTL
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.
Prepared as of 02/24/2026

Cnty# 90
County WAYNE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	279,960,190	-	-	-	1,003,626,035	-	-	-	43,329,520	-	-	-
2016	279,405,810	-554,380	-0.20%	-0.20%	1,011,871,135	8,245,100	0.82%	0.82%	42,946,395	-383,125	-0.88%	-0.88%
2017	281,319,700	1,913,890	0.68%	0.49%	1,005,330,910	-6,540,225	-0.65%	0.17%	43,000,865	54,470	0.13%	-0.76%
2018	281,138,275	-181,425	-0.06%	0.42%	984,430,675	-20,900,235	-2.08%	-1.91%	42,728,245	-272,620	-0.63%	-1.39%
2019	281,379,650	241,375	0.09%	0.51%	983,900,485	-530,190	-0.05%	-1.97%	42,672,550	-55,695	-0.13%	-1.52%
2020	274,136,735	-7,242,915	-2.57%	-2.08%	945,726,270	-38,174,215	-3.88%	-5.77%	44,612,765	1,940,215	4.55%	2.96%
2021	275,841,570	1,704,835	0.62%	-1.47%	942,243,370	-3,482,900	-0.37%	-6.12%	46,144,265	1,531,500	3.43%	6.50%
2022	279,684,955	3,843,385	1.39%	-0.10%	1,018,269,550	76,026,180	8.07%	1.46%	48,986,010	2,841,745	6.16%	13.05%
2023	306,621,420	26,936,465	9.63%	9.52%	1,175,785,090	157,515,540	15.47%	17.15%	53,022,930	4,036,920	8.24%	22.37%
2024	384,142,590	77,521,170	25.28%	37.21%	1,348,227,445	172,442,355	14.67%	34.34%	56,122,205	3,099,275	5.85%	29.52%
2025	440,866,345	56,723,755	14.77%	57.47%	1,563,330,480	215,103,035	15.95%	55.77%	54,950,625	-1,171,580	-2.09%	26.82%

Rate Ann.%chg: Irrigated **4.65%** Dryland **4.53%** Grassland **2.40%**

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
2015	533,410	-	-	-	0	-	-	-	1,327,449,155	-	-	-
2016	561,110	27,700	5.19%	5.19%	0	0	-	-	1,334,784,450	7,335,295	0.55%	0.55%
2017	640,185	79,075	14.09%	20.02%	0	0	-	-	1,330,291,660	-4,492,790	-0.34%	0.21%
2018	641,005	820	0.13%	20.17%	0	0	-	-	1,308,938,200	-21,353,460	-1.61%	-1.39%
2019	653,890	12,885	2.01%	22.59%	0	0	-	-	1,308,606,575	-331,625	-0.03%	-1.42%
2020	327,115	-326,775	-49.97%	-38.67%	667,910	667,910	-	-	1,265,470,795	-43,135,780	-3.30%	-4.67%
2021	334,090	6,975	2.13%	-37.37%	684,370	16,460	2.46%	-	1,265,247,665	-223,130	-0.02%	-4.69%
2022	357,650	23,560	7.05%	-32.95%	1,377,575	693,205	101.29%	-	1,348,675,740	83,428,075	6.59%	1.60%
2023	377,775	20,125	5.63%	-29.18%	2,085,500	707,925	51.39%	-	1,537,892,715	189,216,975	14.03%	15.85%
2024	392,735	14,960	3.96%	-26.37%	2,118,125	32,625	1.56%	-	1,791,003,100	253,110,385	16.46%	34.92%
2025	394,410	1,675	0.43%	-26.06%	2,606,920	488,795	23.08%	-	2,062,148,780	271,145,680	15.14%	55.35%

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

Rate Ann.%chg: Total Agric Land **4.50%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	280,783,335	48,411	5,800			999,546,250	190,625	5,244			46,283,625	21,270	2,176		
2016	279,412,555	48,168	5,801	0.01%	0.01%	1,011,942,845	191,458	5,285	0.80%	0.80%	42,944,260	20,298	2,116	-2.77%	-2.77%
2017	281,319,690	48,496	5,801	0.00%	0.02%	1,005,455,105	190,287	5,284	-0.03%	0.77%	43,004,530	20,433	2,105	-0.52%	-3.28%
2018	281,308,580	48,494	5,801	0.00%	0.02%	984,329,105	190,246	5,174	-2.08%	-1.33%	42,719,270	20,410	2,093	-0.55%	-3.81%
2019	281,012,620	48,445	5,801	0.00%	0.01%	984,589,295	190,292	5,174	0.00%	-1.32%	42,513,020	20,300	2,094	0.06%	-3.76%
2020	272,681,515	48,489	5,624	-3.05%	-3.04%	947,098,085	189,956	4,986	-3.64%	-4.91%	44,522,985	20,579	2,163	3.31%	-0.58%
2021	275,333,605	48,960	5,624	0.00%	-3.04%	942,792,835	189,017	4,988	0.04%	-4.88%	46,107,710	21,023	2,193	1.37%	0.79%
2022	277,810,815	49,402	5,623	0.00%	-3.04%	1,020,092,105	188,521	5,411	8.48%	3.19%	48,985,505	20,701	2,366	7.89%	8.75%
2023	306,382,745	50,023	6,125	8.91%	5.60%	1,175,889,150	187,765	6,263	15.74%	19.43%	53,086,585	20,586	2,579	8.98%	18.51%
2024	384,301,805	50,180	7,658	25.04%	32.04%	1,347,669,190	187,758	7,178	14.61%	36.89%	56,269,570	20,213	2,784	7.95%	27.93%
2025	440,866,405	50,073	8,804	14.96%	51.80%	1,561,141,645	188,715	8,272	15.25%	57.77%	56,195,095	19,105	2,941	5.66%	35.17%

Rate Annual %chg Average Value/Acre: 4.61%

4.56%

1.96%

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
2015	503,270	2,516	200			0	0				1,327,116,480	262,822	5,049		
2016	560,180	2,801	200	0.00%	0.00%	0	0				1,334,859,840	262,725	5,081	0.62%	0.62%
2017	640,170	3,201	200	0.01%	0.01%	0	0				1,330,419,495	262,416	5,070	-0.22%	0.40%
2018	641,060	3,205	200	0.00%	0.01%	0	0				1,308,998,015	262,355	4,989	-1.59%	-1.19%
2019	654,810	3,274	200	0.00%	0.01%	0	0				1,308,769,745	262,311	4,989	0.00%	-1.19%
2020	326,405	3,264	100	-50.00%	-50.00%	664,140	354	1,875			1,265,293,130	262,643	4,818	-3.44%	-4.59%
2021	334,245	3,342	100	0.00%	-49.99%	684,370	365	1,875	0.00%		1,265,252,765	262,707	4,816	-0.03%	-4.62%
2022	358,165	3,581	100	0.01%	-49.99%	1,367,500	547	2,500	33.32%		1,348,614,090	262,752	5,133	6.57%	1.65%
2023	377,390	3,774	100	-0.02%	-50.00%	2,084,200	834	2,500	0.00%		1,537,820,070	262,983	5,848	13.93%	15.81%
2024	393,700	3,937	100	0.01%	-50.00%	2,118,125	847	2,500	0.00%		1,790,752,390	262,935	6,811	16.47%	34.88%
2025	392,655	3,926	100	0.00%	-50.00%	2,606,920	869	3,000	20.00%		2,061,202,720	262,689	7,847	15.21%	55.39%

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WAYNE

Rate Annual %chg Average Value/Acre: 4.50%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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	93,072,127	19,270,396	2,689,451	537,504,955	193,726,500	12,317,990	0	2,062,148,780	95,718,015	54,103,080	0	3,070,551,294
cnty sectorvalue % of total value:		3.03%	0.63%	0.09%	17.51%	6.31%	0.40%		67.16%	3.12%	1.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
191	CARROLL	43,282	73,395	0	9,152,930	0	0	1,055,485	0	0	0	0	10,325,092
1.97%	%sector of county sector	0.05%	0.38%		1.70%								0.34%
	%sector of municipality	0.42%	0.71%		88.65%			10.22%					100.00%
263	HOSKINS	68,972	490,208	3,095	17,507,145	0	0	1,636,860	0	4,830	0	0	19,711,110
2.71%	%sector of county sector	0.07%	2.54%	0.12%	3.26%					0.01%			0.64%
	%sector of municipality	0.35%	2.49%	0.02%	88.82%			8.30%		0.02%			100.00%
16	SHOLES	259,773	257	72	947,945	0	0	275,335	0	0	0	0	1,483,382
0.16%	%sector of county sector	0.28%	0.00%	0.00%	0.18%								0.05%
	%sector of municipality	17.51%	0.02%	0.00%	63.90%			18.56%					100.00%
1,522	WAKEFIELD	1,105,173	561,699	288,358	24,933,275	0	0	8,547,845	0	0	0	0	35,436,350
15.70%	%sector of county sector	1.19%	2.91%	10.72%	4.64%								1.15%
	%sector of municipality	3.12%	1.59%	0.81%	70.36%			24.12%					100.00%
5,973	WAYNE	13,872,861	5,837,829	614,152	289,563,755	0	0	77,677,930	8,969,000	0	0	0	396,535,527
61.60%	%sector of county sector	14.91%	30.29%	22.84%	53.87%				0.43%				12.91%
	%sector of municipality	3.50%	1.47%	0.15%	73.02%			19.59%	2.26%				100.00%
379	WINSIDE	2,828,376	236,750	15,481	20,991,365	0	0	2,366,100	0	0	0	0	26,438,072
3.91%	%sector of county sector	3.04%	1.23%	0.58%	3.91%								0.86%
	%sector of municipality	10.70%	0.90%	0.06%	79.40%			8.95%					100.00%
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
8,345	Total Municipalities	18,178,438	7,200,138	921,158	363,096,420	0	0	91,559,556	8,969,000	4,830	0	0	489,929,539
86.06%	%all municip.sectors of cnty	19.53%	37.36%	34.25%	67.55%			#DIV/0!	0.43%	0.01%			15.96%

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Sources: 2025 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 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 6,662	Value : 2,995,267,750	Growth 12,743,930	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	210	3,848,505	160	2,743,270	426	9,790,900	796	16,382,675	
02. Res Improve Land	2,091	46,078,895	167	6,631,680	427	15,003,100	2,685	67,713,675	
03. Res Improvements	2,126	349,679,840	177	48,074,165	441	106,619,965	2,744	504,373,970	
04. Res Total	2,336	399,607,240	337	57,449,115	867	131,413,965	3,540	588,470,320	10,238,820
% of Res Total	65.99	67.91	9.52	9.76	24.49	22.33	53.14	19.65	80.34
05. Com UnImp Land	61	1,538,535	21	976,360	5	113,690	87	2,628,585	
06. Com Improve Land	363	13,313,680	33	2,215,755	21	1,493,830	417	17,023,265	
07. Com Improvements	336	82,583,845	35	13,737,610	43	86,428,040	414	182,749,495	
08. Com Total	397	97,436,060	56	16,929,725	48	88,035,560	501	202,401,345	1,465,365
% of Com Total	79.24	48.14	11.18	8.36	9.58	43.50	7.52	6.76	11.50
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	3	457,855	5	394,400	0	0	8	852,255	
11. Ind Improvements	3	8,920,830	5	3,090,380	0	0	8	12,011,210	
12. Ind Total	3	9,378,685	5	3,484,780	0	0	8	12,863,465	28,720
% of Ind Total	37.50	72.91	62.50	27.09	0.00	0.00	0.12	0.43	0.23
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,336	399,607,240	337	57,449,115	867	131,413,965	3,540	588,470,320	10,238,820
% of Res & Rec Total	65.99	67.91	9.52	9.76	24.49	22.33	53.14	19.65	80.34
Com & Ind Total	400	106,814,745	61	20,414,505	48	88,035,560	509	215,264,810	1,494,085
% of Com & Ind Total	78.59	49.62	11.98	9.48	9.43	40.90	7.64	7.19	11.72
17. Taxable Total	2,736	506,421,985	398	77,863,620	915	219,449,525	4,049	803,735,130	11,732,905
% of Taxable Total	67.57	63.01	9.83	9.69	22.60	27.30	60.78	26.83	92.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	53	1,345,405	10,369,845	0	0	0
19. Commercial	24	1,384,400	34,605,135	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	53	1,345,405	10,369,845
19. Commercial	0	0	0	24	1,384,400	34,605,135
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				77	2,729,805	44,974,980

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	256	2	122	380

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	2,910	0	0	1,896	1,466,673,495	1,897	1,466,676,405
28. Ag-Improved Land	0	0	1	8,905	679	598,958,130	680	598,967,035
29. Ag Improvements	0	0	4	167,355	712	125,721,825	716	125,889,180

30. Ag Total				2,613	2,191,532,620
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.51	1,530	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	0.02	60	
37. FarmSite Improvements	0	0.00	0	4	0.00	167,355	
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	17	18.00	609,000	17	18.00	609,000	
32. HomeSite Improv Land	401	413.51	14,263,060	401	413.51	14,263,060	
33. HomeSite Improvements	407	0.00	86,365,575	407	0.00	86,365,575	209,975
34. HomeSite Total				424	431.51	101,237,635	
35. FarmSite UnImp Land	363	595.43	1,785,820	364	595.94	1,787,350	
36. FarmSite Improv Land	648	3,873.44	11,620,320	649	3,873.46	11,620,380	
37. FarmSite Improvements	692	0.00	39,356,250	696	0.00	39,523,605	801,050
38. FarmSite Total				1,060	4,469.40	52,931,335	
39. Road & Ditches	2,370	5,894.82	0	2,370	5,894.82	0	
40. Other- Non Ag Use	176	282.91	2,334,390	176	282.91	2,334,390	
41. Total Section VI				1,484	11,078.64	156,503,360	1,011,025

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	4.33%	21,880,930	4.58%	9,994.99
46. 1A	1,210.53	2.40%	12,099,220	2.53%	9,994.98
47. 2A1	5,364.90	10.62%	53,595,425	11.22%	9,990.01
48. 2A	13,338.51	26.41%	131,917,780	27.61%	9,889.99
49. 3A1	468.76	0.93%	4,382,915	0.92%	9,350.02
50. 3A	74.64	0.15%	682,960	0.14%	9,150.05
51. 4A1	25,182.65	49.86%	230,421,650	48.23%	9,150.02
52. 4A	2,676.86	5.30%	22,726,565	4.76%	8,490.01
53. Total	50,506.04	100.00%	477,707,445	100.00%	9,458.42
Dry					
54. 1D1	11,196.85	5.94%	96,292,810	6.42%	8,599.99
55. 1D	47,413.00	25.14%	405,382,150	27.04%	8,550.02
56. 2D1	20,588.03	10.92%	174,998,235	11.67%	8,500.00
57. 2D	2,953.37	1.57%	24,808,340	1.65%	8,400.01
58. 3D1	290.79	0.15%	2,326,320	0.16%	8,000.00
59. 3D	83,577.18	44.32%	642,708,785	42.86%	7,690.00
60. 4D1	8,986.55	4.77%	64,703,095	4.32%	7,199.99
61. 4D	13,576.32	7.20%	88,246,105	5.89%	6,500.00
62. Total	188,582.09	100.00%	1,499,465,840	100.00%	7,951.26
Grass					
63. 1G1	6,690.25	35.47%	20,127,035	36.67%	3,008.41
64. 1G	5,829.37	30.90%	17,144,855	31.24%	2,941.12
65. 2G1	5,562.11	29.49%	15,092,735	27.50%	2,713.49
66. 2G	658.61	3.49%	2,251,810	4.10%	3,419.03
67. 3G1	123.85	0.66%	269,130	0.49%	2,173.03
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	18,864.19	100.00%	54,885,565	100.00%	2,909.51
Irrigated Total					
Irrigated Total	50,506.04	19.22%	477,707,445	23.47%	9,458.42
Dry Total					
Dry Total	188,582.09	71.77%	1,499,465,840	73.68%	7,951.26
Grass Total					
Grass Total	18,864.19	7.18%	54,885,565	2.70%	2,909.51
72. Waste	3,950.19	1.50%	395,050	0.02%	100.01
73. Other	858.45	0.33%	2,575,360	0.13%	3,000.01
74. Exempt	547.65	0.21%	0	0.00%	0.00
75. Market Area Total	262,760.96	100.00%	2,035,029,260	100.00%	7,744.79

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	50,506.04	477,707,445	50,506.04	477,707,445
77. Dry Land	0.00	0	0.00	0	188,582.09	1,499,465,840	188,582.09	1,499,465,840
78. Grass	1.26	1,380	3.55	8,845	18,859.38	54,875,340	18,864.19	54,885,565
79. Waste	0.00	0	0.00	0	3,950.19	395,050	3,950.19	395,050
80. Other	0.00	0	0.00	0	858.45	2,575,360	858.45	2,575,360
81. Exempt	84.51	0	3.02	0	460.12	0	547.65	0
82. Total	1.26	1,380	3.55	8,845	262,756.15	2,035,019,035	262,760.96	2,035,029,260

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	50,506.04	19.22%	477,707,445	23.47%	9,458.42
Dry Land	188,582.09	71.77%	1,499,465,840	73.68%	7,951.26
Grass	18,864.19	7.18%	54,885,565	2.70%	2,909.51
Waste	3,950.19	1.50%	395,050	0.02%	100.01
Other	858.45	0.33%	2,575,360	0.13%	3,000.01
Exempt	547.65	0.21%	0	0.00%	0.00
Total	262,760.96	100.00%	2,035,029,260	100.00%	7,744.79

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	377,575	34	1,189,300	34	8,665,710	76	10,232,585	0
83.2 Carroll	30	138,560	113	930,075	119	9,305,135	149	10,373,770	191,430
83.3 Hoskins	27	438,240	114	2,315,115	115	17,183,500	142	19,936,855	58,115
83.4 Muhs Acres	3	58,670	20	660,650	20	4,710,765	23	5,430,085	500
83.5 Rural	426	9,790,900	427	15,003,100	441	106,619,965	867	131,413,965	2,128,525
83.6 Sholes	13	384,775	8	18,370	9	589,725	22	992,870	0
83.7 Suburban	115	2,307,025	113	4,781,730	123	34,697,690	238	41,786,445	804,870
83.8 Wakefield	5	101,885	114	3,192,820	114	23,710,845	119	27,005,550	806,785
83.9 Wayne	113	2,466,195	1,558	36,555,150	1,585	279,673,135	1,698	318,694,480	5,995,760
83.10 Winside	22	318,850	184	3,067,365	184	19,217,500	206	22,603,715	252,835
84 Residential Total	796	16,382,675	2,685	67,713,675	2,744	504,373,970	3,540	588,470,320	10,238,820

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Carroll	8	17,665	21	141,915	21	1,032,720	29	1,192,300	0
85.2	Hoskins	7	45,565	17	128,735	17	1,593,900	24	1,768,200	0
85.3	Rural	5	113,690	21	1,493,830	42	86,425,090	47	88,032,610	20,920
85.4	Sholes	2	14,730	4	37,290	4	223,505	6	275,525	0
85.5	Suburban	21	976,360	38	2,610,155	41	16,830,940	62	20,417,455	478,700
85.6	Wakefield	1	46,825	17	1,245,885	15	7,385,720	16	8,678,430	0
85.7	Wayne	31	1,339,675	277	11,935,110	251	79,256,065	282	92,530,850	994,465
85.8	Winside	12	74,075	30	282,600	31	2,012,765	43	2,369,440	0
86	Commercial Total	87	2,628,585	425	17,875,520	422	194,760,705	509	215,264,810	1,494,085

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	6,313.41	36.69%	18,624,760	38.41%	2,950.03
88. 1G	5,337.85	31.02%	14,945,970	30.82%	2,800.00
89. 2G1	5,012.87	29.13%	13,534,740	27.91%	2,700.00
90. 2G	441.13	2.56%	1,146,925	2.37%	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	17,206.73	100.00%	48,489,840	100.00%	2,818.07
CRP					
96. 1C1	219.80	22.69%	1,269,345	23.21%	5,775.00
97. 1C	353.49	36.49%	2,006,055	36.68%	5,675.00
98. 2C1	197.75	20.41%	1,107,395	20.25%	5,599.97
99. 2C	195.97	20.23%	1,077,835	19.71%	5,500.00
100. 3C1	1.72	0.18%	8,890	0.16%	5,168.60
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	968.73	100.00%	5,469,520	100.00%	5,646.07
Timber					
105. 1T1	157.04	22.80%	232,930	25.15%	1,483.25
106. 1T	138.03	20.04%	192,830	20.82%	1,397.02
107. 2T1	351.49	51.03%	450,600	48.65%	1,281.97
108. 2T	21.51	3.12%	27,050	2.92%	1,257.55
109. 3T1	20.66	3.00%	22,795	2.46%	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	688.73	100.00%	926,205	100.00%	1,344.80
<hr/>					
Grass Total	17,206.73	91.21%	48,489,840	88.35%	2,818.07
CRP Total	968.73	5.14%	5,469,520	9.97%	5,646.07
Timber Total	688.73	3.65%	926,205	1.69%	1,344.80
<hr/>					
114. Market Area Total	18,864.19	100.00%	54,885,565	100.00%	2,909.51

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

90 Wayne

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	537,504,955	588,470,320	50,965,365	9.48%	10,238,820	7.58%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	95,718,015	101,237,635	5,519,620	5.77%	209,975	5.55%
04. Total Residential (sum lines 1-3)	633,222,970	689,707,955	56,484,985	8.92%	10,448,795	7.27%
05. Commercial	193,726,500	202,401,345	8,674,845	4.48%	1,465,365	3.72%
06. Industrial	12,317,990	12,863,465	545,475	4.43%	28,720	4.20%
07. Total Commercial (sum lines 5-6)	206,044,490	215,264,810	9,220,320	4.47%	1,494,085	3.75%
08. Ag-Farmsite Land, Outbuildings	51,651,725	52,931,335	1,279,610	2.48%	801,050	0.93%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,451,355	2,334,390	-116,965	-4.77%		
11. Total Non-Agland (sum lines 8-10)	54,103,080	55,265,725	1,162,645	2.15%	801,050	0.67%
12. Irrigated	440,866,345	477,707,445	36,841,100	8.36%		
13. Dryland	1,563,330,480	1,499,465,840	-63,864,640	-4.09%		
14. Grassland	54,950,625	54,885,565	-65,060	-0.12%		
15. Wasteland	394,410	395,050	640	0.16%		
16. Other Agland	2,606,920	2,575,360	-31,560	-1.21%		
17. Total Agricultural Land	2,062,148,780	2,035,029,260	-27,119,520	-1.32%		
18. Total Value of all Real Property (Locally Assessed)	2,955,519,320	2,995,267,750	39,748,430	1.34%	12,743,930	0.91%

2026 Assessment Survey for Wayne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$230,925
7.	Adopted budget, or granted budget if different from above:
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0 with \$50,000 for GIS (Misc funds)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2500.00
12.	Amount of last year's assessor's budget not used:
	N/A

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, they are updated in conjunction with GIS
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: wayne.gworks.com
8.	Who maintains the GIS software and maps?
	We do in this office. We draw out their own splits, combine parcels and make land use changes, etc.
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Pictometry
10.	When was the aerial imagery last updated?
	Pictometry was last flown in March/April 2024, and the free imagery we receive was flown in the summer of 2024. New Pictometry/Eagleview imagery will be flown spring of 2026.

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Wayne County

1.	Valuation data collection done by:
	Assessor and Office Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost approach, sales comparison approach and income approach/cash flow analysis on several vacant residential lots per application (Form 191).
3.	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?
	Depreciation studies are developed based on the local market.
4.	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.
	Yes
5.	Describe the methodology used to determine the residential lot values?
	Lots are valued on a square foot basis. Working toward valuing them at 10 – 12% of value per PAD recommendation.
6.	How are rural residential site values developed?
	Review vacant small tract sales and compare to surrounding county home site values.
7.	Are there form 191 applications on file?
	None currently.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Income approach/cash flow analysis when applicable and sales comparison approach.

2026 Commercial Assessment Survey for Wayne County

1.	Valuation data collection done by:
	Office staff but coordinated by the assessor, sometimes with help of road men.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost Approach, Sales Comparison Approach, and Income Approach on Section 42
2a.	Describe the process used to determine the value of unique commercial properties.
	Cost Approach is used to determine the value of unique commercial properties.
3.	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?
	Depreciation tables are developed based on the local market.
4.	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.
	Yes
5.	Describe the methodology used to determine the commercial lot values.
	Sales comparison approach is used to determine commercial lot values.

2026 Agricultural Assessment Survey for Wayne County

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

	N/A
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2025 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.

2026

Residential – Review work for 2026 will begin in late October/early November 2025. 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 2026, all residential parcels will be priced with cost tables no older than 2023. As part of the process of reviewing all parcels once every six years, we reviewed all rural and suburban properties in the spring of 2025. All the small towns and City of Wayne parcels will be reviewed as part of this process in the spring of 2026.

We have been working on revaluing all the small towns and the City of Wayne lots. They are all now done on a square foot basis. Two neighborhoods in the City of Wayne did not get lots revalued for 2025, so those will be addressed for 2026. We are continuing to raise these values in the Village of Hoskins, the City of Wayne, and the other small towns as needed.

Commercial – All commercial parcels have been 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 rural and suburban commercial properties in the spring of 2025. The urban commercial properties will be reviewed in the spring of 2026.

We began revaluing commercial lots in and immediately surrounding the City of Wayne for 2023. We have been continuing to look at this for 2026 to see if some further adjustments are needed.

Agricultural – We reviewed all agland parcels for changes using our new 2024 aerial imagery from Pictometry/Eagleview in May/June 2024. There was also free imagery provided that was flown in the summer of 2024. New Pictometry imagery will hopefully be flown in the Spring of 2026 of the whole county. We 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 15th of each month as required by law.

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

2027

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 15th of each month.

2028

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 15th of each month.

Staff, Budgeting & Training

Dawn Duffy has been employed by the Wayne County Assessor's office since December 2002. Dawn received her Assessor's Certificate in February 2012 and was hired as the County Assessor in September 2012. Previous duties included updating and maintaining the GIS records, review work/data collection, pricing, personal property, Homestead Exemptions, Certification of Value, and various other responsibilities as needed.

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 is also integral in review work/data collection, pricing, Homestead Exemptions, personal property, record maintenance, 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 effective in processing personal property and Homestead Exemptions, answering phone calls, record keeping, and making updates to pricing in our CAMA system. She has also been learning and assisting with deed changes which has been extremely helpful in the office.

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 4th 2013 and June 16th 2014.

The Assessor data is currently available online at 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 2025 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 urban residential and commercial properties will next be inspected in the Spring of 2026.

In **2026, 2027, & 2028** 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 2023 cost tables are being used for valuing all residential and commercial properties for 2026. 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.