

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WAYNE COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator 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 "Ruth A. Sorensen".

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

cc: Dawn Duffy, Wayne County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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.

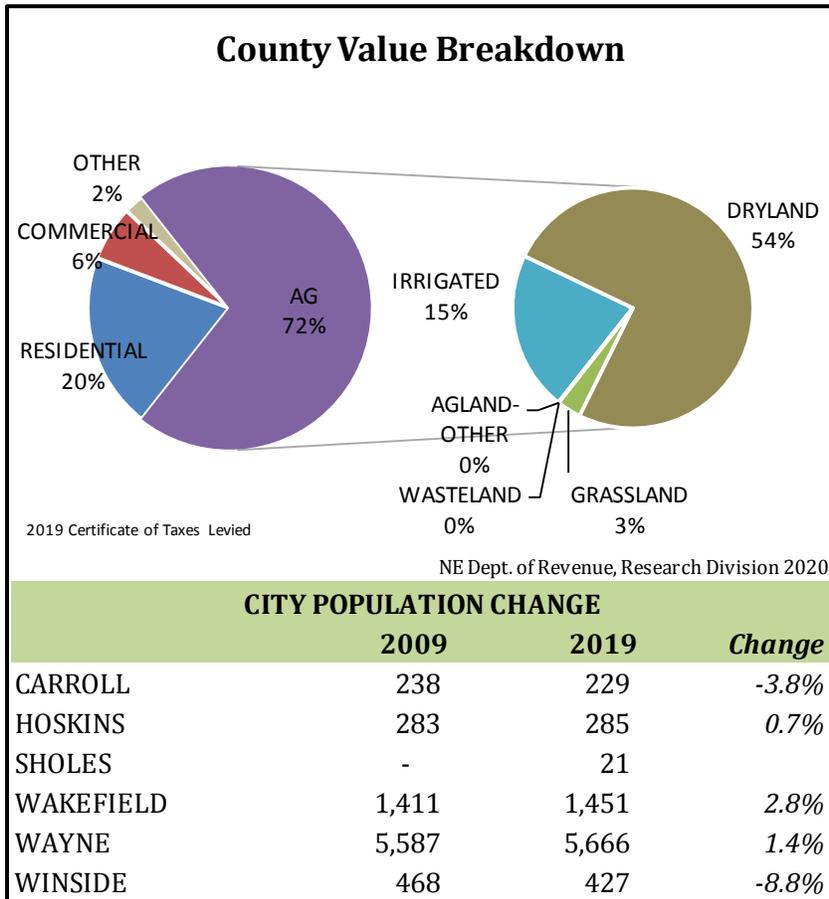
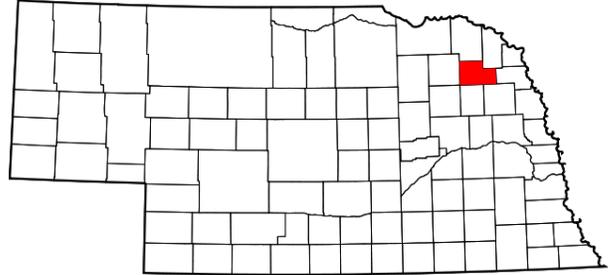
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

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

## County Overview

With a total area of 443 square miles, Wayne County had 9,403 residents, per the Census Bureau Quick Facts for 2018, a 2% population decline from the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$115,896 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wayne County are located in and around Wayne, the county seat. The U.S. Census Bureau reports there were 241 employer establishments with total employment of 3,194.

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

## **2020 Residential Correlation for Wayne County**

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### ***Assessment Actions***

The County Assessor reviewed and revalued 25 neighborhoods in the city of Wayne. Rural home values were increased approximately 20%. The county implemented 2018 costing to the Villages of Carroll, Winside, Sholes and Hoskins for the 2020 assessment year.

Properties continue to be revalued based on review work and building permits.

### ***Assessment Practice Review***

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed

The County Assessor's sales verification process was reviewed and it has been determined that an adequate sample of sales is being used and all sales that are non-qualified have been properly documented as non-arm's length-sales. The sales file was analyzed to determine if the statistics were a reliable representation of the market and no sales bias was detected.

Based on the economic areas and geographic locations within the county, the County Assessor has assigned nine valuation groups for the residential class.

The County Assessor has an established six-year inspection plan and is current in their review process. The County Assessor reviews residential properties by drive by review. Lot values are reviewed when reappraisal is done by analyzing land to building ratios and the sales comparison approach methodology is used by reviewing vacant lot sales to determine value.

The County Assessor has a formal, written Real Property Valuation Methodology report that explains the County Assessor's assessment practices. The County Assessor uses the cost approach when determining residential values except for Section 42 housing projects where the income approach is utilized. Depreciation and costing tables being utilized for Valuation Groups Wayne and Rural/Sholes is 2006. Depreciation and costing tables for all other valuation groups is 2018.

### ***Description of Analysis***

Residential parcels are analyzed utilizing nine valuation groups that are based on assessor locations in the county. For the residential property class, there were 203 qualified sales representing all valuation groups.

## 2020 Residential Correlation for Wayne County

Valuation Group	Description
1	Beverly Hills/Paradise Hills
2	Carroll
3	Hoskins
4	Muhs Acres
5	Rural & Sholes
6	Wakefield
7	Wayne
8	Winside
20	Suburban

Valuation group 7 represents approximately 69% of the qualified sales and is within the acceptable range. All of the other remaining qualified sales fall within the other valuation groups and are within the acceptable ranges. All three measures of central tendency are in the acceptable range and show strong support of each other. The COD and PRD are also within the acceptable range indicating the data used for measurement appear to be reliable.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 9% to the residential class excluding growth. This supports the assessment actions taken by the County Assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered 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
2	9	97.34	98.77	98.94	04.72	99.83
3	3	108.67	118.41	105.99	20.45	111.72
4	1	94.51	94.51	94.51	00.00	100.00
5	22	98.08	99.56	96.67	14.17	102.99
6	15	98.71	95.45	95.94	05.84	99.49
7	141	94.11	94.15	92.88	07.92	101.37
8	9	97.80	95.80	92.27	06.46	103.83
20	3	94.94	96.79	97.49	10.71	99.28
<u>    ALL    </u>	<u>203</u>	94.86	95.51	94.13	08.73	101.47

## 2020 Residential Correlation for Wayne County

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### *Level of Value*

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

## 2020 Commercial Correlation for Wayne County

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### *Assessment Actions*

For the commercial class, economic depreciation adjustments were implemented in the city of Wayne to increase property values to keep up with the market. All of the land on their rural commercial parcels was revalued to be more comparable to rural residential acreage land values. All commercial valuation groups are now on 2017 depreciation tables. Properties were updated based on review work and building permits.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed

Based on the geographic locations within the county, the County Assessor has assigned seven valuation groups for the commercial class. The County Assessor had six valuation groups last year and after comparing the economic areas decided to add Valuation Group 20 for suburban commercial parcels as this market has its own market influences.

The County Assessor has an established six-year inspection plan and is current in their review process. Rural commercial properties were last reviewed in 2015 and urban commercial were last reviewed in 2016. The County Assessor utilizes drive-by reviews, physical inspections and aerial imagery to assist in their rural commercial appraisal process. Lot values are reviewed when reappraisal is done by analyzing land to building and sales assessment ratios. Depreciation tables being utilized are for 2017 and costing tables being utilized are for 2008.

### *Description of Analysis*

Commercial parcels are analyzed utilizing seven valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
2	Carroll
3	Hoskins
5	Rural & Sholes
6	Wakefield
7	Wayne
8	Winside
20	Suburban

The main commercial activity in the county is in Valuation Group 7 in the town of Wayne. The other small towns in their respective valuation groups have minimal commercial activity.

## 2020 Commercial Correlation for Wayne County

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For the commercial property class, there were 16 qualified sales representing all valuation groups. Valuation Group 7 represents the majority of the qualified sales and is within the acceptable range. All of the other remaining qualified sales fall within the other valuation groups but do not have enough qualified sales to be used for measurement. All three measures of central tendency are in the acceptable range and show strong support of each other. The COD and PRD are also within the acceptable range indicating the data used for measurement is reliable.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 1% to the commercial class excluding growth. All of the land on the rural commercial parcels was revalued to be more comparable to rural residential acreage land values which attributed to the increase in value. All commercial valuation groups were moved to 2017 depreciation tables. This value change supports the assessment actions taken by the County Assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Wayne County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	1	101.95	101.95	101.95	00.00	100.00
5	1	44.27	44.27	44.27	00.00	100.00
7	13	94.81	92.66	80.36	14.41	115.31
20	1	34.61	34.61	34.61	00.00	100.00
<u>ALL</u>	16	94.37	86.59	65.80	19.57	131.60

### *Level of Value*

Based on the review of all available information, the level of value for the commercial property in Wayne County is determined to be at the statutory level of 100% of market value.

## 2020 Agricultural Correlation for Wayne County

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### *Assessment Actions*

The County Assessor implemented the following changes in the agricultural class: irrigated values overall decreased approximately 3%; dryland values overall decreased approximately 4%; and grassland values overall increased approximately 4%. Conservation Reserve Program (CRP) land was revalued to fall between dryland and grassland values due to Land Capabilities Group (LCG) reclassifications. Waste values were decreased approximately 50%. The County Assessor continually looks for changes in agricultural land use during their review work.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed

The usability percentage was below the state average so further review of the sales was done to ensure that the County Assessor had documented reasons for sales disqualification. The review revealed there were highway right-of-way sales that were excluded sales, and if those sales would have been included the usability percentage would have been within a typical range. There was an adequate sample of sales being used and all sales that are non-qualified have been properly documented as a non-arm's length sale.

The County has one market area which is sufficient in defining the economic market area. As agricultural land sales are studied based on soil type, location and non-agricultural influences, at this time, the sales data supports the use of one market area. The County has an established six-year inspection plan and is current in their review process. Land use was last reviewed in 2016 countywide and is reviewed using aerial imagery and drive-by reviews. The County Assessor is working on defining intensive use. The depreciation and costing tables for outbuildings and agricultural improvements is 2018.

### *Description of Analysis*

The county has one market area used for its agricultural analysis. The majority of the agricultural land in the county is dryland with some minimal irrigated and grassland. All three of the measures of central tendency are within the acceptable range for statistics with an adequate number of qualified sales. The COD is within the acceptable range indicating the data used for measurement is reliable.

Analysis was conducted on the sales that have 80% or more of the acres in a single Major Land Use (MLU) category. In this county, the majority of the sales in the county are dryland sales with 37 qualified dryland sales for the study period used for analysis. The land classes with a sufficient number of sales all had medians that fell in the acceptable range.

The average acre comparison chart displays that the values assigned by the County Assessor are comparable to the adjoining counties.

## 2020 Agricultural Correlation for Wayne County

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### *Equalization and Quality of Assessment*

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that Wayne County appears to have achieved equalized values. The quality of assessment in the agricultural land class of property 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	2	69.10	69.10	69.05	02.21	100.07
1	2	69.10	69.10	69.05	02.21	100.07
<u>Dry</u>						
County	37	69.10	72.34	71.90	09.22	100.61
1	37	69.10	72.34	71.90	09.22	100.61
<u>Grass</u>						
County	3	70.43	64.23	66.55	24.32	96.51
1	3	70.43	64.23	66.55	24.32	96.51
<u>ALL</u>						
	45	70.43	71.92	72.15	09.94	99.68

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Wayne County is 70%.

## 2020 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Wayne County

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### Residential Real Property - Current

Number of Sales	203	Median	94.86
Total Sales Price	\$28,533,132	Mean	95.51
Total Adj. Sales Price	\$28,533,132	Wgt. Mean	94.13
Total Assessed Value	\$26,858,825	Average Assessed Value of the Base	\$100,670
Avg. Adj. Sales Price	\$140,557	Avg. Assessed Value	\$132,309

### Confidence Interval - Current

95% Median C.I	93.89 to 96.05
95% Wgt. Mean C.I	92.59 to 95.68
95% Mean C.I	93.74 to 97.28
% of Value of the Class of all Real Property Value in the County	17.84
% of Records Sold in the Study Period	6.11
% of Value Sold in the Study Period	8.03

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	183	95	95.37
2018	197	95	95.33
2017	195	95	94.70
2016	187	95	95.27

## 2020 Commission Summary for Wayne County

### Commercial Real Property - Current

Number of Sales	16	Median	94.37
Total Sales Price	\$4,393,000	Mean	86.59
Total Adj. Sales Price	\$4,393,000	Wgt. Mean	65.80
Total Assessed Value	\$2,890,630	Average Assessed Value of the Base	\$331,100
Avg. Adj. Sales Price	\$274,563	Avg. Assessed Value	\$180,664

### Confidence Interval - Current

95% Median C.I	65.79 to 101.95
95% Wgt. Mean C.I	40.86 to 90.75
95% Mean C.I	72.42 to 100.76
% of Value of the Class of all Real Property Value in the County	8.58
% of Records Sold in the Study Period	3.29
% of Value Sold in the Study Period	1.80

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	15	100	93.92
2018	17	100	96.55
2017	22	99	98.67
2016	26	96	95.16

**90 Wayne  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 203  
 Total Sales Price : 28,533,132  
 Total Adj. Sales Price : 28,533,132  
 Total Assessed Value : 26,858,825  
 Avg. Adj. Sales Price : 140,557  
 Avg. Assessed Value : 132,309

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 08.73  
 PRD : 101.47

COV : 13.49  
 STD : 12.88  
 Avg. Abs. Dev : 08.28  
 MAX Sales Ratio : 162.72  
 MIN Sales Ratio : 61.49

95% Median C.I. : 93.89 to 96.05  
 95% Wgt. Mean C.I. : 92.59 to 95.68  
 95% Mean C.I. : 93.74 to 97.28

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	23	94.51	93.62	93.46	08.48	100.17	69.42	113.38	87.14 to 99.42	134,261	125,485	
01-JAN-18 To 31-MAR-18	18	99.68	102.41	100.97	09.42	101.43	84.27	156.61	94.86 to 105.82	101,142	102,124	
01-APR-18 To 30-JUN-18	29	97.33	99.97	98.58	06.80	101.41	85.64	132.08	94.38 to 103.61	144,124	142,079	
01-JUL-18 To 30-SEP-18	20	96.84	97.32	95.91	08.45	101.47	75.11	145.28	90.67 to 101.07	138,075	132,422	
01-OCT-18 To 31-DEC-18	28	94.15	94.43	93.79	07.81	100.68	72.32	119.38	91.49 to 97.86	147,376	138,221	
01-JAN-19 To 31-MAR-19	19	94.19	93.24	92.53	07.00	100.77	81.55	114.54	87.06 to 97.80	157,747	145,967	
01-APR-19 To 30-JUN-19	32	90.70	91.92	90.21	09.92	101.90	61.49	159.62	86.86 to 94.55	149,309	134,686	
01-JUL-19 To 30-SEP-19	34	92.94	93.82	92.27	08.79	101.68	68.61	162.72	88.09 to 95.49	140,643	129,770	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	90	97.09	98.25	96.99	08.26	101.30	69.42	156.61	95.55 to 99.57	131,663	127,701	
01-OCT-18 To 30-SEP-19	113	93.36	93.33	92.10	08.64	101.34	61.49	162.72	89.90 to 94.73	147,641	135,980	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	95	96.83	98.24	96.81	08.16	101.48	72.32	156.61	95.40 to 99.33	135,665	131,338	
<u>ALL</u>	203	94.86	95.51	94.13	08.73	101.47	61.49	162.72	93.89 to 96.05	140,557	132,309	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
2	9	97.34	98.77	98.94	04.72	99.83	91.37	113.38	93.89 to 105.04	82,500	81,626	
3	3	108.67	118.41	105.99	20.45	111.72	89.96	156.61	N/A	91,567	97,055	
4	1	94.51	94.51	94.51	00.00	100.00	94.51	94.51	N/A	133,000	125,700	
5	22	98.08	99.56	96.67	14.17	102.99	61.49	162.72	86.87 to 111.97	190,833	184,473	
6	15	98.71	95.45	95.94	05.84	99.49	83.24	104.78	88.71 to 101.13	171,430	164,475	
7	141	94.11	94.15	92.88	07.92	101.37	68.61	159.62	91.68 to 95.55	134,590	125,006	
8	9	97.80	95.80	92.27	06.46	103.83	78.84	106.71	88.00 to 103.27	83,056	76,639	
20	3	94.94	96.79	97.49	10.71	99.28	82.46	112.96	N/A	296,167	288,740	
<u>ALL</u>	203	94.86	95.51	94.13	08.73	101.47	61.49	162.72	93.89 to 96.05	140,557	132,309	

**90 Wayne  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**  
Qualified  
Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 203  
Total Sales Price : 28,533,132  
Total Adj. Sales Price : 28,533,132  
Total Assessed Value : 26,858,825  
Avg. Adj. Sales Price : 140,557  
Avg. Assessed Value : 132,309

MEDIAN : 95  
WGT. MEAN : 94  
MEAN : 96  
COD : 08.73  
PRD : 101.47

COV : 13.49  
STD : 12.88  
Avg. Abs. Dev : 08.28  
MAX Sales Ratio : 162.72  
MIN Sales Ratio : 61.49

95% Median C.I. : 93.89 to 96.05  
95% Wgt. Mean C.I. : 92.59 to 95.68  
95% Mean C.I. : 93.74 to 97.28

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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	203	94.86	95.51	94.13	08.73	101.47	61.49	162.72	93.89 to 96.05	140,557	132,309
06											
07											
<u>ALL</u>	<u>203</u>	<u>94.86</u>	<u>95.51</u>	<u>94.13</u>	<u>08.73</u>	<u>101.47</u>	<u>61.49</u>	<u>162.72</u>	<u>93.89 to 96.05</u>	<u>140,557</u>	<u>132,309</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	1	132.08	132.08	132.08	00.00	100.00	132.08	132.08	N/A	25,000	33,020
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	203	94.86	95.51	94.13	08.73	101.47	61.49	162.72	93.89 to 96.05	140,557	132,309
Greater Than 14,999	203	94.86	95.51	94.13	08.73	101.47	61.49	162.72	93.89 to 96.05	140,557	132,309
Greater Than 29,999	202	94.81	95.33	94.10	08.59	101.31	61.49	162.72	93.83 to 96.05	141,129	132,801
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	132.08	132.08	132.08	00.00	100.00	132.08	132.08	N/A	25,000	33,020
30,000 TO 59,999	23	96.05	101.23	100.92	11.65	100.31	74.50	159.62	93.28 to 103.27	47,283	47,717
60,000 TO 99,999	31	95.63	98.43	98.50	08.44	99.93	80.55	145.28	93.36 to 101.31	79,190	78,006
100,000 TO 149,999	71	95.49	95.32	95.05	08.20	100.28	69.42	162.72	93.48 to 97.33	126,977	120,694
150,000 TO 249,999	61	93.71	92.19	92.14	07.68	100.05	61.49	114.54	88.78 to 96.05	181,630	167,344
250,000 TO 499,999	16	91.50	92.87	93.06	08.21	99.80	80.23	112.96	83.24 to 101.39	304,438	283,303
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>203</u>	<u>94.86</u>	<u>95.51</u>	<u>94.13</u>	<u>08.73</u>	<u>101.47</u>	<u>61.49</u>	<u>162.72</u>	<u>93.89 to 96.05</u>	<u>140,557</u>	<u>132,309</u>

**90 Wayne**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16  
Total Sales Price : 4,393,000  
Total Adj. Sales Price : 4,393,000  
Total Assessed Value : 2,890,630  
Avg. Adj. Sales Price : 274,563  
Avg. Assessed Value : 180,664

MEDIAN : 94  
WGT. MEAN : 66  
MEAN : 87  
COD : 19.57  
PRD : 131.60

COV : 30.71  
STD : 26.59  
Avg. Abs. Dev : 18.47  
MAX Sales Ratio : 136.07  
MIN Sales Ratio : 34.61

95% Median C.I. : 65.79 to 101.95  
95% Wgt. Mean C.I. : 40.86 to 90.75  
95% Mean C.I. : 72.42 to 100.76

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DATE OF SALE *	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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	2	96.50	96.50	97.20	01.75	99.28	94.81	98.19	N/A	322,500	313,455
01-APR-17 To 30-JUN-17	4	84.65	78.22	62.02	15.89	126.12	47.28	96.30	N/A	333,250	206,695
01-JUL-17 To 30-SEP-17	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	85,000	82,070
01-OCT-17 To 31-DEC-17	2	95.88	95.88	93.56	06.34	102.48	89.80	101.95	N/A	105,000	98,240
01-JAN-18 To 31-MAR-18	1	93.92	93.92	93.92	00.00	100.00	93.92	93.92	N/A	65,000	61,045
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	65.79	65.79	65.79	00.00	100.00	65.79	65.79	N/A	200,000	131,570
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	34.61	34.61	34.61	00.00	100.00	34.61	34.61	N/A	1,350,000	467,260
01-APR-19 To 30-JUN-19	1	104.34	104.34	104.34	00.00	100.00	104.34	104.34	N/A	245,000	255,625
01-JUL-19 To 30-SEP-19	3	112.21	97.52	93.42	27.27	104.39	44.27	136.07	N/A	86,667	80,963
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	7	94.81	86.06	74.44	11.22	115.61	47.28	98.19	47.28 to 98.19	294,714	219,394
01-OCT-17 To 30-SEP-18	4	91.86	87.87	81.91	10.96	107.28	65.79	101.95	N/A	118,750	97,274
01-OCT-18 To 30-SEP-19	5	104.34	86.30	52.06	32.47	165.77	34.61	136.07	N/A	371,000	193,155
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	9	94.81	88.24	76.21	10.15	115.79	47.28	101.95	82.25 to 98.19	252,556	192,471
01-JAN-18 To 31-DEC-18	2	79.86	79.86	72.68	17.62	109.88	65.79	93.92	N/A	132,500	96,308
<u>ALL</u>	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	1	101.95	101.95	101.95	00.00	100.00	101.95	101.95	N/A	65,000	66,270
5	1	44.27	44.27	44.27	00.00	100.00	44.27	44.27	N/A	100,000	44,265
7	13	94.81	92.66	80.36	14.41	115.31	47.28	136.07	82.25 to 104.34	221,385	177,910
20	1	34.61	34.61	34.61	00.00	100.00	34.61	34.61	N/A	1,350,000	467,260
<u>ALL</u>	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664

**90 Wayne  
COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16  
 Total Sales Price : 4,393,000  
 Total Adj. Sales Price : 4,393,000  
 Total Assessed Value : 2,890,630  
 Avg. Adj. Sales Price : 274,563  
 Avg. Assessed Value : 180,664

MEDIAN : 94  
 WGT. MEAN : 66  
 MEAN : 87  
 COD : 19.57  
 PRD : 131.60

COV : 30.71  
 STD : 26.59  
 Avg. Abs. Dev : 18.47  
 MAX Sales Ratio : 136.07  
 MIN Sales Ratio : 34.61

95% Median C.I. : 65.79 to 101.95  
 95% Wgt. Mean C.I. : 40.86 to 90.75  
 95% Mean C.I. : 72.42 to 100.76

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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	91.67	90.95	93.17	06.87	97.62	82.25	98.19	N/A	233,250	217,324
03	11	94.81	89.73	73.65	20.15	121.83	44.27	136.07	47.28 to 112.21	191,818	141,280
04	1	34.61	34.61	34.61	00.00	100.00	34.61	34.61	N/A	1,350,000	467,260
<u>ALL</u>	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664

**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	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664
Greater Than 14,999	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664
Greater Than 29,999	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	5	101.95	108.14	108.80	11.34	99.39	93.92	136.07	N/A	75,000	81,602
100,000 TO 149,999	2	67.04	67.04	71.21	33.96	94.14	44.27	89.80	N/A	122,500	87,238
150,000 TO 249,999	6	90.93	88.42	88.94	11.06	99.42	65.79	104.34	65.79 to 104.34	185,500	164,977
250,000 TO 499,999	1	98.19	98.19	98.19	00.00	100.00	98.19	98.19	N/A	455,000	446,770
500,000 TO 999,999	1	47.28	47.28	47.28	00.00	100.00	47.28	47.28	N/A	855,000	404,255
1,000,000 +	1	34.61	34.61	34.61	00.00	100.00	34.61	34.61	N/A	1,350,000	467,260
<u>ALL</u>	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664

**90 Wayne  
COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16  
 Total Sales Price : 4,393,000  
 Total Adj. Sales Price : 4,393,000  
 Total Assessed Value : 2,890,630  
 Avg. Adj. Sales Price : 274,563  
 Avg. Assessed Value : 180,664

MEDIAN : 94  
 WGT. MEAN : 66  
 MEAN : 87  
 COD : 19.57  
 PRD : 131.60

COV : 30.71  
 STD : 26.59  
 Avg. Abs. Dev : 18.47  
 MAX Sales Ratio : 136.07  
 MIN Sales Ratio : 34.61

95% Median C.I. : 65.79 to 101.95  
 95% Wgt. Mean C.I. : 40.86 to 90.75  
 95% Mean C.I. : 72.42 to 100.76

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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
326	1	44.27	44.27	44.27	00.00	100.00	44.27	44.27	N/A	100,000	44,265
344	2	124.14	124.14	124.14	09.61	100.00	112.21	136.07	N/A	80,000	99,313
350	1	104.34	104.34	104.34	00.00	100.00	104.34	104.34	N/A	245,000	255,625
352	4	91.67	90.95	93.17	06.87	97.62	82.25	98.19	N/A	233,250	217,324
353	1	93.92	93.92	93.92	00.00	100.00	93.92	93.92	N/A	65,000	61,045
406	1	89.80	89.80	89.80	00.00	100.00	89.80	89.80	N/A	145,000	130,210
459	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	85,000	82,070
494	1	34.61	34.61	34.61	00.00	100.00	34.61	34.61	N/A	1,350,000	467,260
511	1	47.28	47.28	47.28	00.00	100.00	47.28	47.28	N/A	855,000	404,255
528	3	94.81	87.52	83.07	12.71	105.36	65.79	101.95	N/A	151,667	125,993
<u>    </u> ALL <u>    </u>	16	94.37	86.59	65.80	19.57	131.60	34.61	136.07	65.79 to 101.95	274,563	180,664

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 45  
Total Sales Price : 37,053,805  
Total Adj. Sales Price : 37,053,805  
Total Assessed Value : 26,733,435  
Avg. Adj. Sales Price : 823,418  
Avg. Assessed Value : 594,076

MEDIAN : 70  
WGT. MEAN : 72  
MEAN : 72  
COD : 09.94  
PRD : 99.68

COV : 13.45  
STD : 09.67  
Avg. Abs. Dev : 07.00  
MAX Sales Ratio : 88.58  
MIN Sales Ratio : 35.44

95% Median C.I. : 67.57 to 72.89  
95% Wgt. Mean C.I. : 69.55 to 74.75  
95% Mean C.I. : 69.09 to 74.75

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	2	76.82	76.82	70.28	13.04	109.31	66.80	86.83	N/A	1,006,205	707,135	
01-JAN-17 To 31-MAR-17	5	65.95	66.27	66.19	02.32	100.12	63.36	68.94	N/A	862,369	570,760	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	5	67.08	68.60	67.79	04.35	101.19	64.51	76.82	N/A	711,600	482,412	
01-JAN-18 To 31-MAR-18	5	77.11	76.37	77.74	12.02	98.24	56.42	88.05	N/A	790,800	614,796	
01-APR-18 To 30-JUN-18	9	67.55	69.03	68.42	04.94	100.89	63.04	80.32	65.68 to 72.65	800,780	547,871	
01-JUL-18 To 30-SEP-18	1	77.77	77.77	77.77	00.00	100.00	77.77	77.77	N/A	860,000	668,820	
01-OCT-18 To 31-DEC-18	3	67.72	61.30	65.48	22.30	93.62	35.44	80.75	N/A	590,809	386,833	
01-JAN-19 To 31-MAR-19	11	80.51	77.14	77.28	08.33	99.82	65.93	88.58	68.77 to 87.34	967,096	747,352	
01-APR-19 To 30-JUN-19	2	76.87	76.87	76.77	05.65	100.13	72.53	81.21	N/A	513,650	394,350	
01-JUL-19 To 30-SEP-19	2	70.63	70.63	70.62	00.01	100.01	70.62	70.64	N/A	856,375	604,798	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	7	66.80	69.28	67.49	06.09	102.65	63.36	86.83	63.36 to 86.83	903,465	609,724	
01-OCT-17 To 30-SEP-18	20	68.47	71.19	71.16	08.76	100.04	56.42	88.05	66.14 to 76.82	778,951	554,285	
01-OCT-18 To 30-SEP-19	18	72.71	73.75	75.11	11.09	98.19	35.44	88.58	69.10 to 80.79	841,696	632,204	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	10	66.61	67.43	66.91	03.51	100.78	63.36	76.82	64.51 to 68.94	786,985	526,586	
01-JAN-18 To 31-DEC-18	18	69.46	70.27	71.30	11.99	98.56	35.44	88.05	65.73 to 77.77	766,302	546,341	
<u>ALL</u>	45	70.43	71.92	72.15	09.94	99.68	35.44	88.58	67.57 to 72.89	823,418	594,076	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	45	70.43	71.92	72.15	09.94	99.68	35.44	88.58	67.57 to 72.89	823,418	594,076	
<u>ALL</u>	45	70.43	71.92	72.15	09.94	99.68	35.44	88.58	67.57 to 72.89	823,418	594,076	

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

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 45  
 Total Sales Price : 37,053,805  
 Total Adj. Sales Price : 37,053,805  
 Total Assessed Value : 26,733,435  
 Avg. Adj. Sales Price : 823,418  
 Avg. Assessed Value : 594,076

MEDIAN : 70  
 WGT. MEAN : 72  
 MEAN : 72  
 COD : 09.94  
 PRD : 99.68

COV : 13.45  
 STD : 09.67  
 Avg. Abs. Dev : 07.00  
 MAX Sales Ratio : 88.58  
 MIN Sales Ratio : 35.44

95% Median C.I. : 67.57 to 72.89  
 95% Wgt. Mean C.I. : 69.55 to 74.75  
 95% Mean C.I. : 69.09 to 74.75

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	32	68.63	70.81	70.31	07.72	100.71	56.42	87.49	66.14 to 72.79	817,618	574,868
1	32	68.63	70.81	70.31	07.72	100.71	56.42	87.49	66.14 to 72.79	817,618	574,868
<u>    Grass    </u>											
County	2	61.14	61.14	64.24	42.03	95.17	35.44	86.83	N/A	311,781	200,295
1	2	61.14	61.14	64.24	42.03	95.17	35.44	86.83	N/A	311,781	200,295
<u>    ALL    </u>	45	70.43	71.92	72.15	09.94	99.68	35.44	88.58	67.57 to 72.89	823,418	594,076

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Irrigated    </u>											
County	2	69.10	69.10	69.05	02.21	100.07	67.57	70.62	N/A	1,186,375	819,215
1	2	69.10	69.10	69.05	02.21	100.07	67.57	70.62	N/A	1,186,375	819,215
<u>    Dry    </u>											
County	37	69.10	72.34	71.90	09.22	100.61	56.42	88.58	67.38 to 72.89	818,579	588,539
1	37	69.10	72.34	71.90	09.22	100.61	56.42	88.58	67.38 to 72.89	818,579	588,539
<u>    Grass    </u>											
County	3	70.43	64.23	66.55	24.32	96.51	35.44	86.83	N/A	331,898	220,893
1	3	70.43	64.23	66.55	24.32	96.51	35.44	86.83	N/A	331,898	220,893
<u>    ALL    </u>	45	70.43	71.92	72.15	09.94	99.68	35.44	88.58	67.57 to 72.89	823,418	594,076

## Wayne County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	6100	6050	6000	5950	5750	5600	5400	4700	<b>5624</b>
Cedar	2	6045	6045	5830	5830	5745	5745	4650	4650	<b>5173</b>
Dixon	1	6325	6150	6025	5673	5300	4794	4412	4200	<b>5633</b>
Thurston	1	6000	6000	5800	5800	5600	5600	4700	4290	<b>5531</b>
Cuming	1	6306	n/a	5846	6300	4884	n/a	5386	4511	<b>5828</b>
Cuming	3	6270	6267	5914	6024	5201	5465	5325	4517	<b>5677</b>
Madison	2	5189	5000	4646	4564	4343	4275	3517	2975	<b>4452</b>
Pierce	1	6510	6310	5980	5830	5585	4925	4605	4335	<b>5869</b>

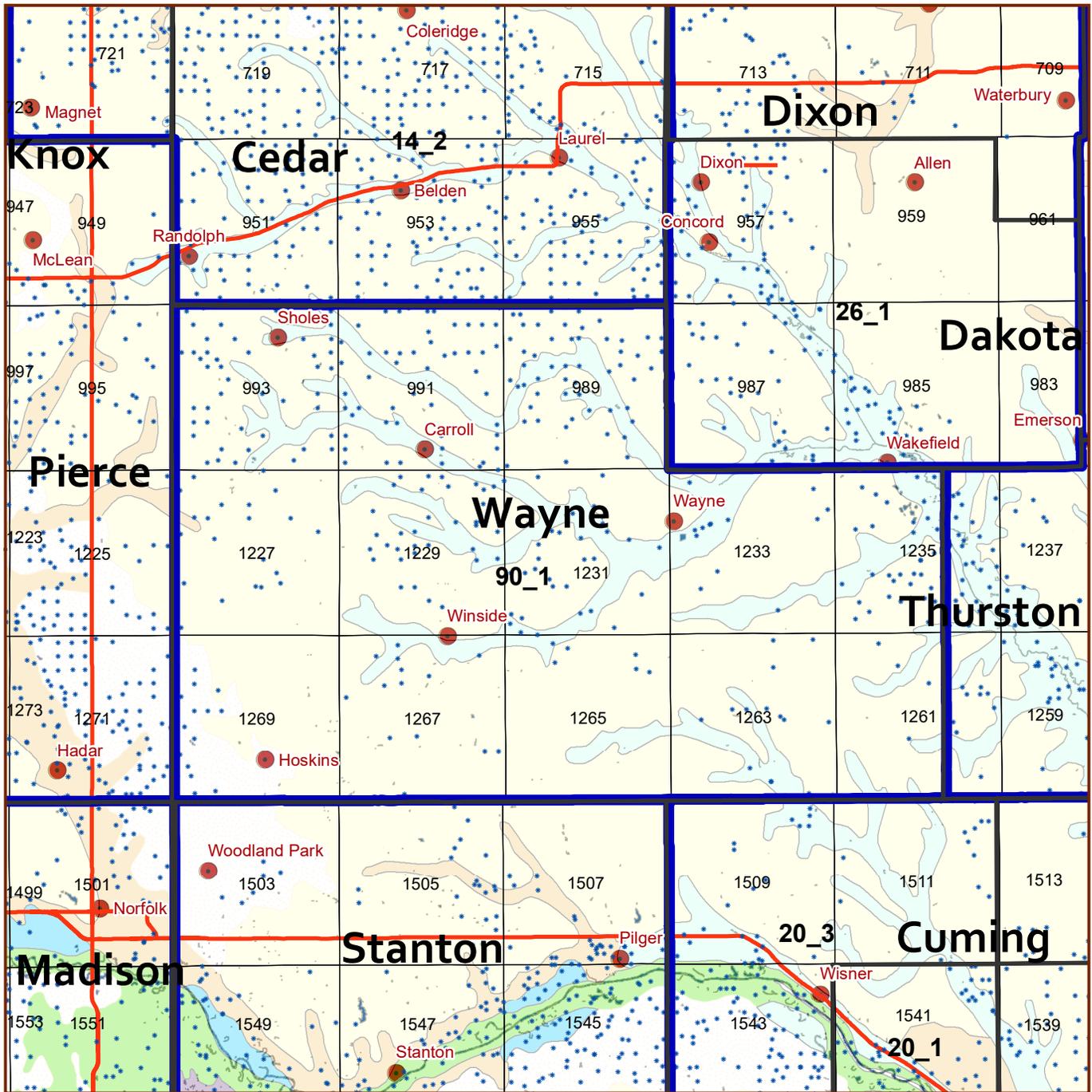
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	5700	5650	5550	5450	5200	4650	4100	3795	<b>4986</b>
Cedar	2	5155	5155	4979	4980	4950	4949	3875	3875	<b>4778</b>
Dixon	1	6013	5674	5387	4874	4637	4178	3937	3695	<b>4881</b>
Thurston	1	5400	5300	5000	4900	4700	4600	3500	3400	<b>4631</b>
Cuming	1	5975	5980	5584	3850	4750	5115	4190	4142	<b>5431</b>
Cuming	3	5980	5980	5602	5463	3874	5115	4190	3841	<b>5393</b>
Madison	2	4412	4142	3694	3616	3199	2982	2456	2026	<b>3503</b>
Pierce	1	5445	5275	4955	4800	4640	4100	3816	3605	<b>4779</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2200	2100	1950	1850	1750	n/a	n/a	n/a	<b>2082</b>
Cedar	2	2454	2455	2235	2235	2030	2031	1810	n/a	<b>2356</b>
Dixon	1	2430	2111	1353	1856	1465	1747	1561	1124	<b>1564</b>
Thurston	1	1800	1800	1700	1700	1600	n/a	1400	n/a	<b>1777</b>
Cuming	1	2416	2396	1929	2056	n/a	n/a	n/a	n/a	<b>2302</b>
Cuming	3	2463	2140	1631	1904	n/a	n/a	n/a	n/a	<b>2079</b>
Madison	2	1906	1795	1699	1625	1464	n/a	n/a	n/a	<b>1787</b>
Pierce	1	1900	2350	2270	2190	2090	2060	1860	1790	<b>2058</b>

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	3821	n/a	100
Cedar	2	1950	1047	600
Dixon	1	4388	1512	148
Thurston	1	n/a	475	75
Cuming	1	4471	1021	125
Cuming	3	3969	1054	125
Madison	2	3493	650	153
Pierce	1	3224	934	152

Source: 2020 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.

# WAYNE COUNTY



**Legend**

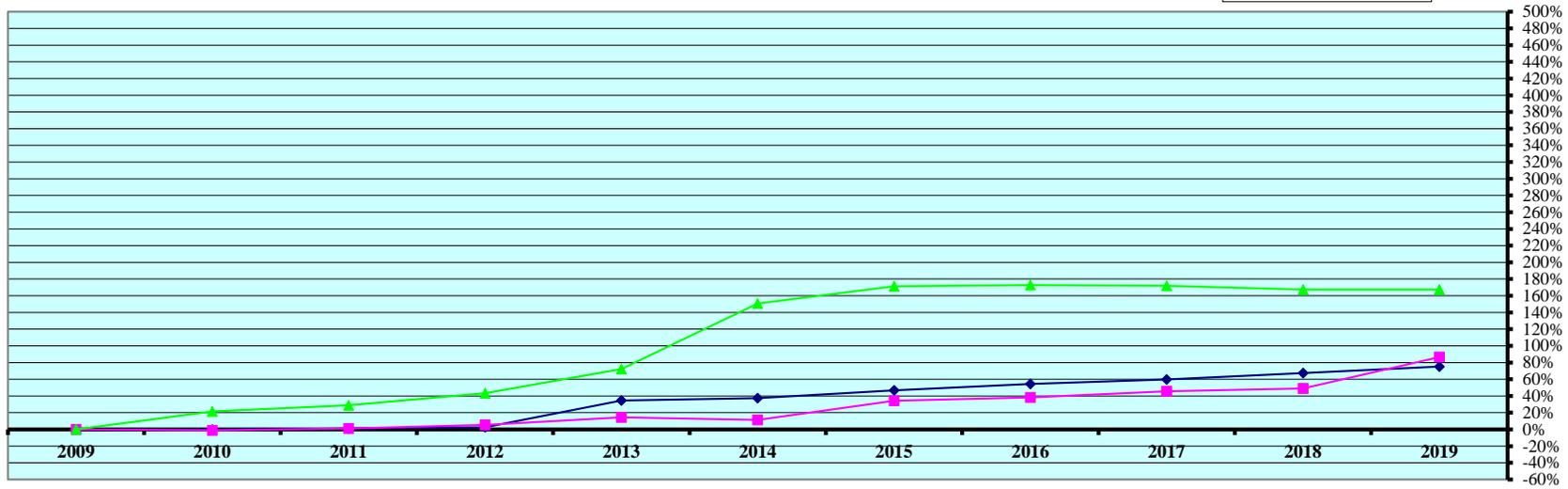
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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 2009-2019**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmlty%chg	Value	Amnt Value Chg	Ann.%chg	Cmlty%chg	Value	Amnt Value Chg	Ann.%chg	Cmlty%chg
2009	175,517,905	--	--	--	62,051,760	--	--	--	489,373,370	--	--	--
2010	175,289,100	-228,805	-0.13%	-0.13%	61,418,550	-633,210	-1.02%	-1.02%	594,983,395	105,610,025	21.58%	21.58%
2011	177,675,415	2,386,315	1.36%	1.23%	62,723,705	1,305,155	2.13%	1.08%	631,199,940	36,216,545	6.09%	28.98%
2012	179,981,445	2,306,030	1.30%	2.54%	65,368,630	2,644,925	4.22%	5.35%	701,402,465	70,202,525	11.12%	43.33%
2013	236,398,595	56,417,150	31.35%	34.69%	70,955,805	5,587,175	8.55%	14.35%	842,565,755	141,163,290	20.13%	72.17%
2014	241,135,015	4,736,420	2.00%	37.38%	69,179,240	-1,776,565	-2.50%	11.49%	1,226,500,930	383,935,175	45.57%	150.63%
2015	257,536,055	16,401,040	6.80%	46.73%	83,277,960	14,098,720	20.38%	34.21%	1,327,449,155	100,948,225	8.23%	171.25%
2016	271,157,625	13,621,570	5.29%	54.49%	85,846,980	2,569,020	3.08%	38.35%	1,334,784,450	7,335,295	0.55%	172.75%
2017	280,533,255	9,375,630	3.46%	59.83%	90,423,925	4,576,945	5.33%	45.72%	1,330,291,660	-4,492,790	-0.34%	171.84%
2018	293,887,590	13,354,335	4.76%	67.44%	92,424,430	2,000,505	2.21%	48.95%	1,308,938,200	-21,353,460	-1.61%	167.47%
2019	307,492,890	13,605,300	4.63%	75.19%	115,750,730	23,326,300	25.24%	86.54%	1,308,606,575	-331,625	-0.03%	167.40%

Rate Annual %chg: Residential & Recreational **5.77%**

Commercial & Industrial **6.43%**

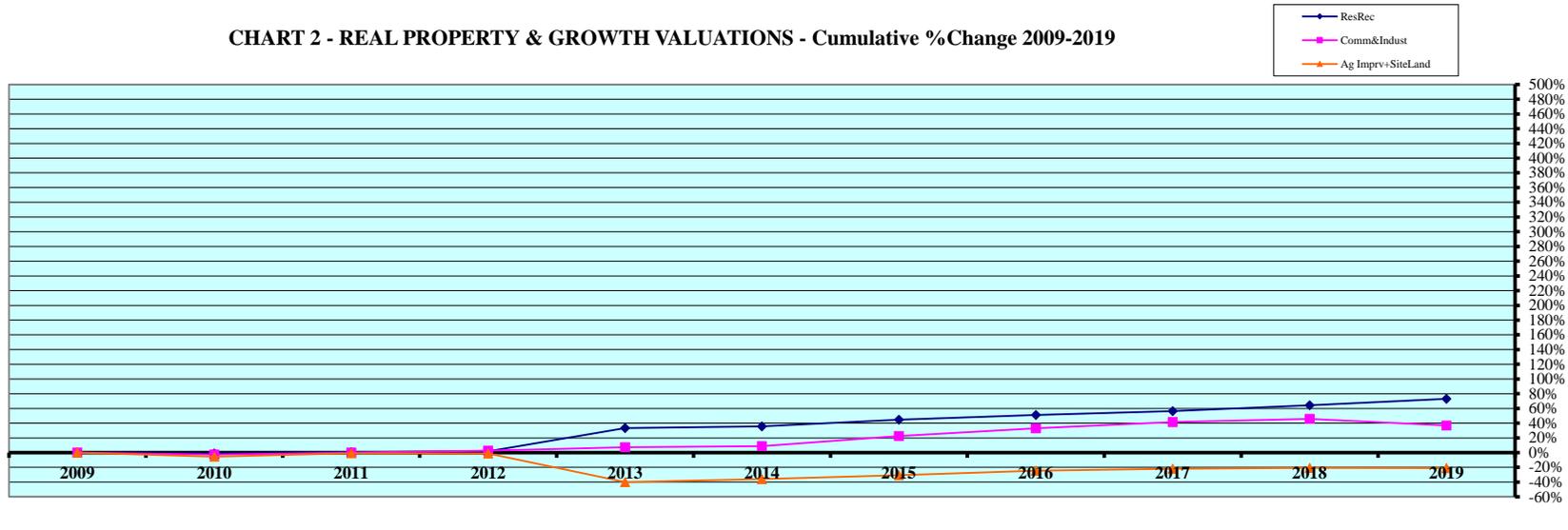
Agricultural Land **10.34%**

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.  
Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth			
2009	175,517,905	1,108,305	0.63%	174,409,600	--	--	62,051,760	1,046,215	1.69%	61,005,545	--	--			
2010	175,289,100	1,642,960	0.94%	173,646,140	-1.07%	-1.07%	61,418,550	1,025,165	1.67%	60,393,385	-2.67%	-2.67%			
2011	177,675,415	1,090,290	0.61%	176,585,125	0.74%	0.61%	62,723,705	598,680	0.95%	62,125,025	1.15%	0.12%			
2012	179,981,445	1,548,245	0.86%	178,433,200	0.43%	1.66%	65,368,630	1,766,855	2.70%	63,601,775	1.40%	2.50%			
2013	236,398,595	2,319,690	0.98%	234,078,905	30.06%	33.36%	70,955,805	4,410,695	6.22%	66,545,110	1.80%	7.24%			
2014	241,135,015	3,096,405	1.28%	238,038,610	0.69%	35.62%	69,179,240	1,735,300	2.51%	67,443,940	-4.95%	8.69%			
2015	257,536,055	3,734,510	1.45%	253,801,545	5.25%	44.60%	83,277,960	7,320,050	8.79%	75,957,910	9.80%	22.41%			
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	51.11%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	33.03%			
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	56.50%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	41.60%			
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	64.34%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	45.77%			
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	73.07%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	36.97%			
Rate Ann%chg	5.77%						4.66%						6.43%	C & I w/o growth	0.00%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	95,831,270	35,477,365	131,308,635	2,613,500	1.99%	128,695,135	--	--
2010	89,361,385	36,838,185	126,199,570	2,266,160	1.80%	123,933,410	-5.62%	-5.62%
2011	92,017,420	40,714,400	132,731,820	2,662,800	2.01%	130,069,020	3.07%	-0.94%
2012	92,884,710	40,529,705	133,414,415	3,603,480	2.70%	129,810,935	-2.20%	-1.14%
2013	49,817,845	31,734,860	81,552,705	2,712,930	3.33%	78,839,775	-40.91%	-39.96%
2014	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	3.30%	-35.84%
2015	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	5.77%	-30.65%
2016	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	-24.67%
2017	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	-21.83%
2018	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	-20.60%
2019	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	-21.08%
Rate Ann%chg	-4.17%	1.75%	-2.23%	Ag Imprv+Site w/o growth			-3.33%	

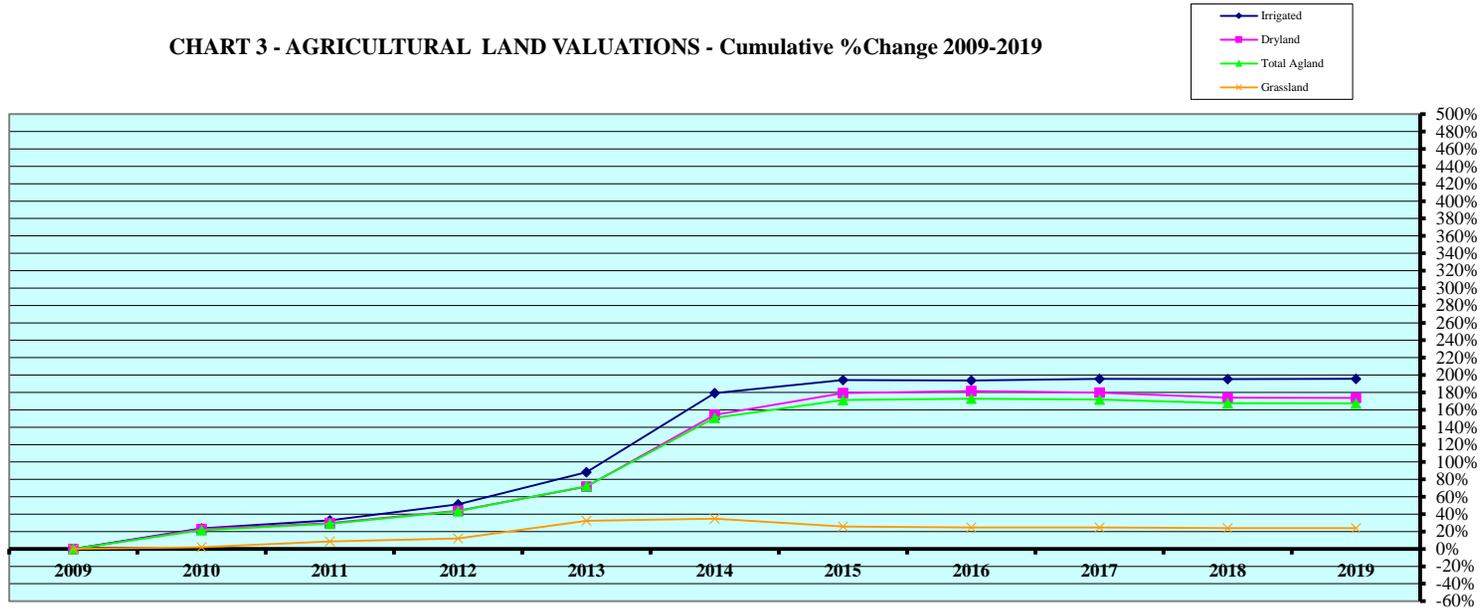
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 90  
County WAYNE

CHART 2

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2020

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	95,167,900	--	--	--	359,418,210	--	--	--	34,450,300	--	--	--
2010	117,551,520	22,383,620	23.52%	23.52%	441,650,885	82,232,675	22.88%	22.88%	35,137,415	687,115	1.99%	1.99%
2011	126,375,960	8,824,440	7.51%	32.79%	466,495,195	24,844,310	5.63%	29.79%	37,458,470	2,321,055	6.61%	8.73%
2012	143,993,920	17,617,960	13.94%	51.31%	517,627,670	51,132,475	10.96%	44.02%	38,574,505	1,116,035	2.98%	11.97%
2013	179,217,810	35,223,890	24.46%	88.32%	616,518,985	98,891,315	19.10%	71.53%	45,581,205	7,006,700	18.16%	32.31%
2014	265,660,530	86,442,720	48.23%	179.15%	913,084,385	296,565,400	48.10%	154.05%	46,430,235	849,030	1.86%	34.77%
2015	279,960,190	14,299,660	5.38%	194.18%	1,003,626,035	90,541,650	9.92%	179.24%	43,329,520	-3,100,715	-6.68%	25.77%
2016	279,405,810	-554,380	-0.20%	193.59%	1,011,871,135	8,245,100	0.82%	181.53%	42,946,395	-383,125	-0.88%	24.66%
2017	281,319,700	1,913,890	0.68%	195.60%	1,005,330,910	-6,540,225	-0.65%	179.71%	43,000,865	54,470	0.13%	24.82%
2018	281,138,275	-181,425	-0.06%	195.41%	984,430,675	-20,900,235	-2.08%	173.90%	42,728,245	-272,620	-0.63%	24.03%
2019	281,379,650	241,375	0.09%	195.67%	983,900,485	-530,190	-0.05%	173.75%	42,672,550	-55,695	-0.13%	23.87%

Rate Ann.%chg: Irrigated 11.45% Dryland 10.59% Grassland 2.16%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	336,960	--	--	--	0	--	--	--	489,373,370	--	--	--
2010	643,575	306,615	90.99%	90.99%	0	0	--	--	594,983,395	105,610,025	21.58%	21.58%
2011	870,315	226,740	35.23%	158.28%	0	0	--	--	631,199,940	36,216,545	6.09%	28.98%
2012	1,206,370	336,055	38.61%	258.02%	0	0	--	--	701,402,465	70,202,525	11.12%	43.33%
2013	1,247,755	41,385	3.43%	270.30%	0	0	--	--	842,565,755	141,163,290	20.13%	72.17%
2014	1,245,330	-2,425	-0.19%	269.58%	80,450	80,450	--	--	1,226,500,930	383,935,175	45.57%	150.63%
2015	533,410	-711,920	-57.17%	58.30%	0	-80,450	-100.00%	--	1,327,449,155	100,948,225	8.23%	171.25%
2016	561,110	27,700	5.19%	66.52%	0	0	--	--	1,334,784,450	7,335,295	0.55%	172.75%
2017	640,185	79,075	14.09%	89.99%	0	0	--	--	1,330,291,660	-4,492,790	-0.34%	171.84%
2018	641,005	820	0.13%	90.23%	0	0	--	--	1,308,938,200	-21,353,460	-1.61%	167.47%
2019	653,890	12,885	2.01%	94.06%	0	0	--	--	1,308,606,575	-331,625	-0.03%	167.40%

Cnty# 90  
County WAYNE

Rate Ann.%chg: Total Agric Land 10.34%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	94,673,515	43,694	2,167			360,050,150	189,378	1,901			34,499,955	28,037	1,231		
2010	117,816,145	44,955	2,621	20.95%	20.95%	441,984,715	191,362	2,310	21.48%	21.48%	34,952,290	24,346	1,436	16.67%	16.67%
2011	126,368,070	45,528	2,776	5.91%	28.10%	466,378,070	190,431	2,449	6.03%	28.81%	37,566,845	24,587	1,528	6.43%	24.17%
2012	142,881,245	46,330	3,084	11.11%	42.33%	517,980,150	190,652	2,717	10.94%	42.90%	38,935,885	23,301	1,671	9.37%	35.80%
2013	179,221,530	48,554	3,691	19.69%	70.36%	616,764,935	189,061	3,262	20.07%	71.59%	45,850,980	22,741	2,016	20.66%	63.85%
2014	265,667,845	48,518	5,476	48.34%	152.71%	913,342,090	190,107	4,804	47.27%	152.70%	46,440,925	21,624	2,148	6.52%	74.53%
2015	280,783,335	48,411	5,800	5.92%	167.68%	999,546,250	190,625	5,244	9.14%	175.80%	46,283,625	21,270	2,176	1.32%	76.84%
2016	279,412,555	48,168	5,801	0.01%	167.72%	1,011,942,845	191,458	5,285	0.80%	178.00%	42,944,260	20,298	2,116	-2.77%	71.94%
2017	281,319,690	48,496	5,801	0.00%	167.73%	1,005,455,105	190,287	5,284	-0.03%	177.92%	43,004,530	20,433	2,105	-0.52%	71.04%
2018	281,308,580	48,494	5,801	0.00%	167.73%	984,329,105	190,246	5,174	-2.08%	172.14%	42,719,270	20,410	2,093	-0.55%	70.09%
2019	281,012,620	48,445	5,801	0.00%	167.71%	984,589,295	190,292	5,174	0.00%	172.15%	42,513,020	20,300	2,094	0.06%	70.19%

Rate Annual %chg Average Value/Acre: 10.35%

10.53%

5.46%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	335,725	1,679	200			0	0				489,559,345	262,787	1,863		
2010	643,615	2,145	300	50.03%	50.03%	0	0				595,396,765	262,808	2,266	21.61%	21.61%
2011	859,505	2,149	400	33.32%	100.02%	0	0				631,172,490	262,695	2,403	6.05%	28.97%
2012	1,206,345	2,413	500	25.00%	150.03%	0	0				701,003,625	262,695	2,669	11.06%	43.24%
2013	1,217,975	2,436	500	0.00%	150.03%	0	0				843,055,420	262,791	3,208	20.22%	72.20%
2014	1,235,065	2,470	500	0.00%	150.03%	0	0				1,226,685,925	262,719	4,669	45.54%	150.63%
2015	503,270	2,516	200	-60.00%	0.01%	0	0				1,327,116,480	262,822	5,049	8.14%	171.05%
2016	560,180	2,801	200	0.00%	0.00%	0	0				1,334,859,840	262,725	5,081	0.62%	172.73%
2017	640,170	3,201	200	0.01%	0.01%	0	0				1,330,419,495	262,416	5,070	-0.22%	172.14%
2018	641,060	3,205	200	0.00%	0.01%	0	0				1,308,998,015	262,355	4,989	-1.59%	167.82%
2019	654,810	3,274	200	0.00%	0.01%	0	0				1,308,769,745	262,311	4,989	0.00%	167.82%

90  
WAYNE

Rate Annual %chg Average Value/Acre: 10.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Aglan Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,394</b>	<b>Value : 1,875,241,866</b>	<b>Growth 50,423,025</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	164	2,523,680	83	245,980	399	6,653,270	646	9,422,930	
<b>02. Res Improve Land</b>	2,057	20,425,156	160	4,093,795	401	6,107,400	2,618	30,626,351	
<b>03. Res Improvements</b>	2,102	200,069,755	162	27,292,260	414	67,215,690	2,678	294,577,705	
<b>04. Res Total</b>	2,266	223,018,591	245	31,632,035	813	79,976,360	3,324	334,626,986	4,971,285
<b>% of Res Total</b>	68.17	66.65	7.37	9.45	24.46	23.90	51.99	17.84	9.86
<b>05. Com UnImp Land</b>	65	1,180,390	15	648,275	7	342,260	87	2,170,925	
<b>06. Com Improve Land</b>	354	7,604,520	29	991,960	17	781,160	400	9,377,640	
<b>07. Com Improvements</b>	327	61,781,180	29	9,294,645	33	68,724,090	389	139,799,915	
<b>08. Com Total</b>	392	70,566,090	44	10,934,880	40	69,847,510	476	151,348,480	44,524,570
<b>% of Com Total</b>	82.35	46.62	9.24	7.22	8.40	46.15	7.44	8.07	88.30
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	77,000	8	650,640	0	0	9	727,640	
<b>11. Ind Improvements</b>	1	1,462,190	9	7,376,525	0	0	10	8,838,715	
<b>12. Ind Total</b>	1	1,539,190	9	8,027,165	0	0	10	9,566,355	0
<b>% of Ind Total</b>	10.00	16.09	90.00	83.91	0.00	0.00	0.16	0.51	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,266	223,018,591	245	31,632,035	813	79,976,360	3,324	334,626,986	4,971,285
<b>% of Res &amp; Rec Total</b>	68.17	66.65	7.37	9.45	24.46	23.90	51.99	17.84	9.86
<b>Com &amp; Ind Total</b>	393	72,105,280	53	18,962,045	40	69,847,510	486	160,914,835	44,524,570
<b>% of Com &amp; Ind Total</b>	80.86	44.81	10.91	11.78	8.23	43.41	7.60	8.58	88.30
<b>17. Taxable Total</b>	2,659	295,123,871	298	50,594,080	853	149,823,870	3,810	495,541,821	49,495,855
<b>% of Taxable Total</b>	69.79	59.56	7.82	10.21	22.39	30.23	59.59	26.43	98.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	36	346,445	4,711,075	0	0	0
19. Commercial	19	700,735	10,549,895	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	36	346,445	4,711,075
19. Commercial	0	0	0	19	700,735	10,549,895
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				55	1,047,180	15,260,970

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	242	4	119	365

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	117,925	1,799	875,940,125	1,805	876,058,050
28. Ag-Improved Land	0	0	0	0	717	409,336,180	717	409,336,180
29. Ag Improvements	0	0	1	57,810	778	94,248,005	779	94,305,815

30. Ag Total					2,584	1,379,700,045
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	57,810	
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	9	9.00	135,000	9	9.00	135,000	
32. HomeSite Improv Land	472	489.52	7,342,800	472	489.52	7,342,800	
33. HomeSite Improvements	481	0.00	65,473,870	481	0.00	65,473,870	429,465
34. HomeSite Total				<b>490</b>	<b>498.52</b>	<b>72,951,670</b>	
35. FarmSite UnImp Land	259	624.92	1,562,290	259	624.92	1,562,290	
36. FarmSite Improv Land	683	4,424.40	11,061,010	683	4,424.40	11,061,010	
37. FarmSite Improvements	743	0.00	28,774,135	744	0.00	28,831,945	497,705
38. FarmSite Total				<b>1,003</b>	<b>5,049.32</b>	<b>41,455,245</b>	
39. Road & Ditches	2,330	5,912.64	0	2,330	5,912.64	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,493</b>	<b>11,460.48</b>	<b>114,406,915</b>	<b>927,170</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	160.00	311,995	1	160.00	311,995

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	2,239.93	4.62%	13,663,555	5.01%	6,099.99
46. 1A	1,121.43	2.31%	6,784,645	2.49%	6,049.99
47. 2A1	5,120.37	10.56%	30,722,220	11.27%	6,000.00
48. 2A	12,916.83	26.64%	76,855,445	28.19%	5,950.02
49. 3A1	468.31	0.97%	2,692,795	0.99%	5,750.03
50. 3A	75.01	0.15%	420,060	0.15%	5,600.05
51. 4A1	23,956.70	49.41%	129,366,205	47.44%	5,400.00
52. 4A	2,590.76	5.34%	12,176,590	4.47%	4,700.01
53. Total	48,489.34	100.00%	272,681,515	100.00%	5,623.54
<b>Dry</b>					
54. 1D1	11,143.68	5.87%	63,519,070	6.71%	5,700.01
55. 1D	48,045.11	25.29%	271,452,375	28.66%	5,649.95
56. 2D1	18,945.04	9.97%	105,145,530	11.10%	5,550.03
57. 2D	4,353.20	2.29%	23,725,115	2.51%	5,450.04
58. 3D1	287.57	0.15%	1,495,370	0.16%	5,200.02
59. 3D	84,488.29	44.48%	392,871,680	41.48%	4,650.01
60. 4D1	9,080.39	4.78%	37,229,630	3.93%	4,100.00
61. 4D	13,612.46	7.17%	51,659,315	5.45%	3,795.00
62. Total	189,955.74	100.00%	947,098,085	100.00%	4,985.89
<b>Grass</b>					
63. 1G1	7,178.78	34.88%	16,166,030	36.31%	2,251.92
64. 1G	6,521.87	31.69%	14,215,975	31.93%	2,179.74
65. 2G1	5,969.34	29.01%	12,271,635	27.56%	2,055.78
66. 2G	784.58	3.81%	1,650,800	3.71%	2,104.06
67. 3G1	124.87	0.61%	218,545	0.49%	1,750.18
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	20,579.44	100.00%	44,522,985	100.00%	2,163.47
<b>Irrigated Total</b>					
Irrigated Total	48,489.34	18.46%	272,681,515	21.55%	5,623.54
<b>Dry Total</b>					
Dry Total	189,955.74	72.32%	947,098,085	74.85%	4,985.89
<b>Grass Total</b>					
Grass Total	20,579.44	7.84%	44,522,985	3.52%	2,163.47
72. Waste	3,263.94	1.24%	326,405	0.03%	100.00
73. Other	354.18	0.13%	664,140	0.05%	1,875.15
74. Exempt	444.28	0.17%	0	0.00%	0.00
75. Market Area Total	262,642.64	100.00%	1,265,293,130	100.00%	4,817.55

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	48,489.34	272,681,515	48,489.34	272,681,515
<b>77. Dry Land</b>	0.00	0	21.53	117,925	189,934.21	946,980,160	189,955.74	947,098,085
<b>78. Grass</b>	0.00	0	0.00	0	20,579.44	44,522,985	20,579.44	44,522,985
<b>79. Waste</b>	0.00	0	0.00	0	3,263.94	326,405	3,263.94	326,405
<b>80. Other</b>	0.00	0	0.00	0	354.18	664,140	354.18	664,140
<b>81. Exempt</b>	55.88	0	3.12	0	385.28	0	444.28	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>21.53</b>	<b>117,925</b>	<b>262,621.11</b>	<b>1,265,175,205</b>	<b>262,642.64</b>	<b>1,265,293,130</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	48,489.34	18.46%	272,681,515	21.55%	5,623.54
<b>Dry Land</b>	189,955.74	72.32%	947,098,085	74.85%	4,985.89
<b>Grass</b>	20,579.44	7.84%	44,522,985	3.52%	2,163.47
<b>Waste</b>	3,263.94	1.24%	326,405	0.03%	100.00
<b>Other</b>	354.18	0.13%	664,140	0.05%	1,875.15
<b>Exempt</b>	444.28	0.17%	0	0.00%	0.00
<b>Total</b>	<b>262,642.64</b>	<b>100.00%</b>	<b>1,265,293,130</b>	<b>100.00%</b>	<b>4,817.55</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Beverly Hills/paradise	12	65,605	33	506,945	33	5,071,980	45	5,644,530	50,000
83.2 Carroll	28	80,660	116	463,746	119	5,410,390	147	5,954,796	44,245
83.3 Hoskins	21	199,850	114	634,240	116	9,537,515	137	10,371,605	324,800
83.4 Muhs Acres	1	10,740	20	315,810	20	2,936,065	21	3,262,615	0
83.5 Rural	402	6,695,315	403	6,138,140	416	67,614,090	818	80,447,545	729,670
83.6 Sholes	12	238,410	9	6,615	9	312,585	21	557,610	34,085
83.7 Suburban	70	169,635	106	3,240,450	108	18,955,745	178	22,365,830	165,020
83.8 Wakefield	6	102,345	107	1,356,170	107	14,587,160	113	16,045,675	1,001,215
83.9 Wayne	75	1,634,545	1,520	16,966,150	1,560	159,132,205	1,635	177,732,900	2,473,400
83.10 Winside	19	225,825	190	998,085	190	11,019,970	209	12,243,880	148,850
84 Residential Total	646	9,422,930	2,618	30,626,351	2,678	294,577,705	3,324	334,626,986	4,971,285

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Carroll	7	9,595	21	96,945	21	954,395	28	1,060,935	155
85.2 Hoskins	4	23,895	17	95,620	17	1,194,480	21	1,313,995	0
85.3 Rural	8	407,460	24	1,021,515	40	73,899,195	48	75,328,170	43,789,710
85.4 Sholes	2	3,325	4	19,285	4	262,905	6	285,515	0
85.5 Suburban	14	583,075	30	1,402,245	30	11,470,835	44	13,456,155	29,665
85.6 Wakefield	2	14,750	12	611,560	12	6,598,420	14	7,224,730	20,275
85.7 Wayne	42	1,113,885	270	6,739,100	242	52,847,210	284	60,700,195	681,190
85.8 Winside	8	14,940	31	119,010	33	1,411,190	41	1,545,140	3,575
86 Commercial Total	87	2,170,925	409	10,105,280	399	148,638,630	486	160,914,835	44,524,570

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	6,965.76	35.52%	15,324,595	37.53%	2,199.99
88. 1G	6,228.93	31.76%	13,080,805	32.04%	2,100.01
89. 2G1	5,618.80	28.65%	10,957,070	26.84%	1,950.07
90. 2G	673.86	3.44%	1,246,670	3.05%	1,850.04
91. 3G1	124.87	0.64%	218,545	0.54%	1,750.18
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	19,612.22	100.00%	40,827,685	100.00%	2,081.75
<b>CRP</b>					
96. 1C1	213.02	22.02%	841,435	22.77%	3,950.03
97. 1C	292.94	30.29%	1,135,170	30.72%	3,875.09
98. 2C1	350.54	36.24%	1,314,565	35.57%	3,750.11
99. 2C	110.72	11.45%	404,130	10.94%	3,650.02
100. 3C1	0.00	0.00%	0	0.00%	0.00
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	967.22	100.00%	3,695,300	100.00%	3,820.54
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	19,612.22	95.30%	40,827,685	91.70%	2,081.75
CRP Total	967.22	4.70%	3,695,300	8.30%	3,820.54
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,579.44	100.00%	44,522,985	100.00%	2,163.47

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

90 Wayne

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	307,492,890	334,626,986	27,134,096	8.82%	4,971,285	7.21%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	62,603,880	72,951,670	10,347,790	16.53%	429,465	15.84%
<b>04. Total Residential (sum lines 1-3)</b>	<b>370,096,770</b>	<b>407,578,656</b>	<b>37,481,886</b>	<b>10.13%</b>	<b>5,400,750</b>	<b>8.67%</b>
05. Commercial	106,214,040	151,348,480	45,134,440	42.49%	44,524,570	0.57%
06. Industrial	9,536,690	9,566,355	29,665	0.31%	0	0.31%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>115,750,730</b>	<b>160,914,835</b>	<b>45,164,105</b>	<b>39.02%</b>	<b>44,524,570</b>	<b>0.55%</b>
08. Ag-Farmsite Land, Outbuildings	42,199,920	41,455,245	-744,675	-1.76%	497,705	-2.94%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>42,199,920</b>	<b>41,455,245</b>	<b>-744,675</b>	<b>-1.76%</b>	<b>497,705</b>	<b>-2.94%</b>
12. Irrigated	281,379,650	272,681,515	-8,698,135	-3.09%		
13. Dryland	983,900,485	947,098,085	-36,802,400	-3.74%		
14. Grassland	42,672,550	44,522,985	1,850,435	4.34%		
15. Wasteland	653,890	326,405	-327,485	-50.08%		
16. Other Agland	0	664,140	664,140			
<b>17. Total Agricultural Land</b>	<b>1,308,606,575</b>	<b>1,265,293,130</b>	<b>-43,313,445</b>	<b>-3.31%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,836,653,995</b>	<b>1,875,241,866</b>	<b>38,587,871</b>	<b>2.10%</b>	<b>50,423,025</b>	<b>-0.64%</b>

## 2020 Assessment Survey for Wayne County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$199,276.76
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	0
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$10,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$0
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$50,000 (gWorks & Pictometry)
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8,209.31

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes, but rarely, we keep them updated but use the GIS most of the time.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff, Deputy Assessor (Jo Junck), Carri Sutak
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="https://wayne.gisworkshop.com">https://wayne.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and staff
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry and FSA
9.	<b>When was the aerial imagery last updated?</b>
	April 2018
10.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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

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

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

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

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2020 Residential Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Assessor and staff																						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																						
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AG	Agricultural home and outbuildings																						
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Cost approach, sales comparison approach and Income approach/cash flow analysis on vacant residential lots.																						
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																						
	We develop the depreciation based on the local market.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																						
	Yes																						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																						
	Sales Comparison Approach																						
<b>7.</b>	<b>How are rural residential site values developed?</b>																						

Review vacant small tract sales and compare to surrounding county home site values.

**8. Are there form 191 applications on file?**

No

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

Income approach/cash flow analysis on vacant residential lots and sales comparison.

<b>10.</b>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2018	2015
	2	2018	2018	2016	2016
	3	2018	2018	2016	2016
	4	2018	2018	2015	2015
	5	2006	2006	2015	2015
	6	2018	2018	2016	2016
	7	2006	2006	2016	2016-2019
	8	2018	2018	2016	2016
	20	2018	2018	2016	2016
	AG	2018	2018	2015	2015

Neighborhoods are reviewed and revalued by neighborhood in the city of Wayne. The neighborhoods reviewed for 2019 were: Beckenhauer Addn, Benshoof Addn, Britton & Bressler's Addn, Britton & Bressler's Outlots, Carhart's Addn, Claycomb Rd Admin Replat, Donner Addn, Giese Addn, Grainland Admin Replat, Hillcrest Addn, Homestead Addn, Johnson's Outlots, Marywood Addn, McPherran's Addn, North Addn, Original Wayne, Roosevelt Park Addn, Southview Addn, Tara Ridge, Taylor & Wachob's Addn, Taylor's Addn, Vintage Hill 1st, 2nd, and 3rd Addn, and Western Heights Second Addn.

## 2020 Commercial Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Office staff but coordinated by assessor with the help of road men from one of the road districts.																
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																
	Cost approach and sales comparison approach are used to estimate the market value of commercial properties.																
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																
	The Cost Approach is used to determine the value of unique commercial properties.																
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	We develop the depreciation based on the local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																
	Sales comparison approach is used to determine commercial lot values.																

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	2	2017	2008	2017	2016
	3	2017	2008	2016	2016
	5	2017	2008	2019	2015
	6	2017	2008	2017	2016
	7	2017	2008	2016	2017
	8	2017	2008	2017	2016
	20	2017	2008	2016	2016

The city of Wayne has the majority of the county's commercial properties and is the most active city for sales. The land on the rural commercial parcels was revalued in 2019 to be more comparable to rural residential acreage land values.

## 2020 Agricultural Assessment Survey for Wayne County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and staff						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The county is one market area.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county is one market area.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	The county is one market area.	2016					
	Depreciation and costing tables for ag improvements and outbuildings is 2018.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Study of sales						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	We have no recreational land, rivers or gravel pits.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	Home site values are the same value whether an acreage or on a farm. Acreages located in a suburban location to town are valued slightly higher.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	We do not have any parcels identified as intensive use.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	N/A						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	N/A						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	N/A						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						
	N/A						
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>						

	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# 2019 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.

## 2020

**Residential** – Review work for 2020 will begin in November. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will continue pricing residential properties with new 2018 cost tables. This was started in 2019 with the Village of Wakefield. We are also implementing 2018 cost tables to the Village of Carroll for 2020 and hopefully the Village of Hoskins as well. Also, we should be able to finish going through all of the parcels and update/correct the information into the new CAMA system from when we converted to the new MIPS system in 2013. As part of the process of reviewing all parcels once every six years, we will go around to all of the rural residential properties in the spring of 2020 as we last reviewed these in the spring of 2015.

**Commercial** – Parcels will be monitored using the sales/assessment ratio, building permits, and drive by reviews. We have entered all commercial data into the CAMA system. To meet State requirements that every parcel be reviewed at least once every six years, a review was done to all urban commercial properties in the spring of 2016. The rural commercial properties were reviewed in the spring of 2015. We will go around and review all of the rural commercial properties in the spring of 2020.

**Agricultural** – Land uses are being reviewed using GIS imagery and we'll also utilize drive by reviews that we do at various times during the year, beginning around November. Also, we received new imagery from Pictometry done in April of 2018, and new free imagery was done in the summer of 2018. We will review these images in the summer/fall of 2020 for changes.

Pictometry flew all of Wayne County and took more detailed, higher resolution imagery than we have ever had in the small towns and rural areas than ever before. We began reviewing the rural farm sites for changes (new/removed buildings) in June 2015 and then reviewed the small towns for changes such as additions/decks/yard sheds/garages, etc. as well. This was an ongoing process that took a couple years due to the amount of changes found and the amount of time we were able to devote to it due to other commitments of the office. We had a second Pictometry flight done in April of 2018. The area flown and resolution of imagery was the same as in the first flight that was done in the spring of 2015. Again, the process of reviewing this imagery for land and house/building changes may take a couple years to complete.

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

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

## 2021

**Residential** – We will continue to go through neighborhoods in Wayne and update the pricing of the residential lots to price per square foot rather than front foot. We will also 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 also hope to get our cost tables updated to something more current in the rest of the small towns and work toward getting Wayne updated as well. As part of the process of reviewing all parcels once every six years, we will go around and review all residential properties in the City of Wayne and all of the small towns in the spring of 2021. This was last done in the spring of 2016.

**Commercial** – All commercial properties are now priced using CAMA. These cost tables need updating however and we will begin working toward getting these to a more recent date. 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. As part of the process of reviewing all parcels once every six years, we will review all of the urban commercial properties in the spring of 2021. This was done last in the spring of 2016.

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

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

## 2022

**Residential** – We will continue with updating cost tables to any residential towns that have not yet gotten updated, as well as continuing to monitor changes to parcels based on review work and sales.

**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 towns that may not have been updated to this point.

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

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

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

## **Staff, Budgeting & Training**

Dawn Duffy was hired as the County Assessor in September 2012, but has been working in the office since December 2002. Jo Junck, who has been employed with the assessor's office since September 1991, is the Deputy County Assessor. A third person, Carrie Sutak, was hired in April 2013 to assist in various duties including Deed Record changes, review work, pricing, filing, record maintenance, personal property, and various other duties. We hired a new employee in October of 2017 to replace someone who left. She worked in the office until March of 2018. We then hired Jessi Hansen on April 9<sup>th</sup> 2018. Her main duties include personal property, review work, pricing, Homesteads Exemptions, and various others as they arise.

The Deputy Assessor is mainly responsible for making the deed changes, updating the cadastral maps, and many other tasks that occur throughout the year. She has knowledge in almost all aspects of the office including review work, pricing, Homestead Exemptions, and personal property.

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

The Assessor and Deputy 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.

In October of 2013 we converted from the old AS400 system to the new Version 2 through MIPS. Then, in the spring of 2015, MIPS updated us to Version 2.5. These conversions were less than smooth as the cost tables we were using in the old CAMA are no longer available in the new CAMA so we had to change them. Also, much of the information in regards to the houses, such as flooring, siding, porches, square footage, and lot sizes, did not transfer over correctly. This has created a tremendous amount of data entry work that needs to be done. Every parcel with a house needs to be gone through and the data re-entered. In the spring of 2016, MIPS updated the software once again to version 3. This update has gone fairly smooth with a few bugs here and there. We are currently still working to get all of the residential and commercial data entered/re-entered into CAMA due to these conversions.

We have had a GIS system in our office since 2009. It is now completely paid for. The aerial photos we had GIS take for us of the rural houses and buildings in 2011 are also fully paid for. The annual maintenance payments to MIPS and GIS are taken out of the county's general budget. Wayne County now has GIS online. 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 has played an integral role in being able to accurately map and account for all the parcels that have been affected by the tornadoes both on October 4<sup>th</sup> 2013 and June 16<sup>th</sup> 2014.

The Assessor data is currently available online at [wayne.gworkshop.com](http://wayne.gworkshop.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 the most useful. Since going with GIS online, 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 of all of Wayne County. This imagery has been extremely useful in finding unreported buildings, decks, patios, additions, etc. We have also discovered buildings that are in bad repair due to damaged roofs or found buildings that have been torn down. We just had a second flight done in the spring of 2018. This will be helpful to compare to the original flight for finding changes that have taken place.

## 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 property but can be an interior inspection.

**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 reviewed all urban residential and commercial properties in 2016. All rural properties, both residential and commercial, were reviewed in 2015. The required inspection of every property in the county at least once every six years has been met.**

In **2020, 2021, & 2022** 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.

The Marshall & Swift manual's 2006 cost tables are being used for valuing residential properties, except in the Village of Wakefield, which is now using 2018 costs. 2008 cost tables are being used for the commercial properties. We hope in the next couple of years to update our residential properties to more current cost tables. This is something we can't really do until we get all of the data re-entered into the CAMA system correctly, which is proving to be a time-consuming project. 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.