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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HAYES COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Hayes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hayes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Messersmith, Hayes County Assessor

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Introduction

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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

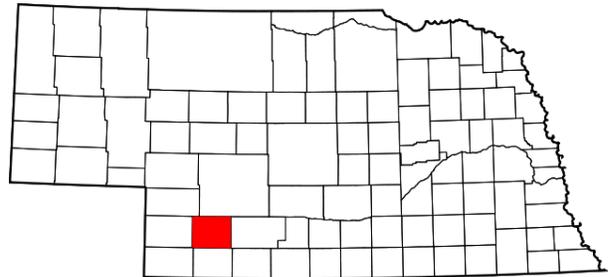
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

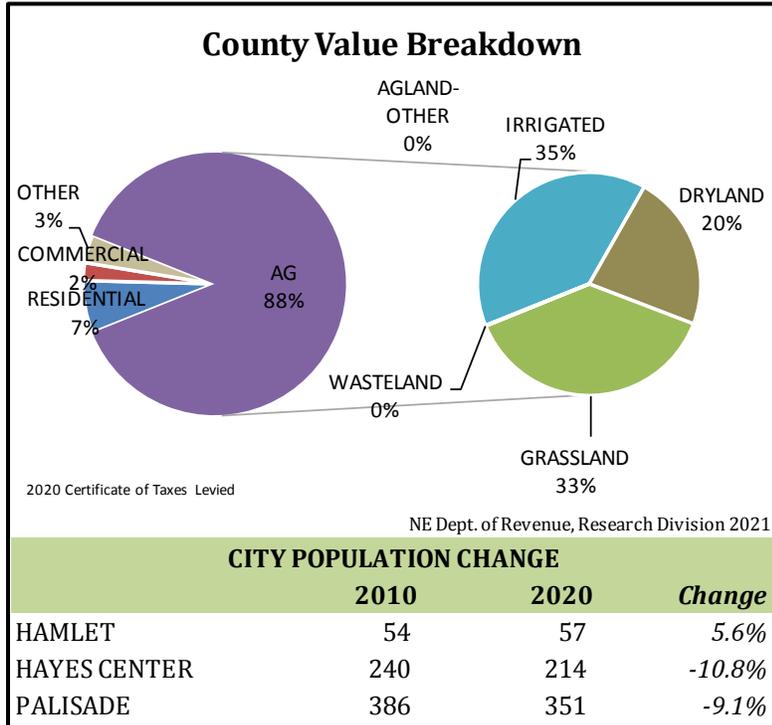
**Further information may be found in Exhibit 94*

County Overview

With a total area of 713 square miles, Hayes County has 922 residents, per the Census Bureau Quick Facts for 2019, a 4% population decline from the 2010 U.S. Census. Reports indicate that 70% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$56,174 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



There are few commercial parcels in Hayes County and the majority are located in and around the county seat of Hayes Center. According information available from the U.S. Census Bureau, there are 20 employer establishments with total employment of 54, a 13% increase from the prior year.



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

2021 Residential Correlation for Hayes County

Assessment Actions

The villages of Hayes Center, Hamlet and Palisade were physically reviewed this year, with no updated values. Additionally, pick-up work and routine maintenance was conducted.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Hayes County usability rates for residential sales is slightly higher than the typical usability across the state; examination indicates that there was no apparent bias in the qualification determinations. Costing is from 2013 and depreciation tables were updated in 2016. The Property Assessment Division staff will be assisting the county assessor to update the costing and depreciation tables for the 2022 assessment year. The county assessor is in compliance with the six-year inspection and review cycle as there is a process in place to maintain a five-year rotation for inspecting properties.

The Hayes County Assessor created a written Valuation Methodology for the first time this year.

Description of Analysis

The Hayes County Assessor has identified three valuation groups as shown below. Valuation Group 1 has the most sales but still a very small sample with all three measures of central tendency higher than the acceptable range.

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

Hayes Center is a rural county with very little market activity, and sporadic sales make statistical analysis a challenge. The overall median is at the top of the acceptable range and the weighted mean and mean are both high. The COD is within range and the PRD is high. None of the valuation groups have enough sales for reliable analysis.

Rather, a more accurate comparison of Hayes county residential values is to study the percentage change excluding growth for both the villages of Hayes County and villages of neighboring counties. The past several years, the villages in Hayes County have changed approximately less than one percent, excluding growth which is logical given the extremely rural nature of the county.

2021 Residential Correlation for Hayes County

Upon analysis, it can be determined that the assessment actions in Hayes County are equalized with nearby villages of similar population.

A comparison of the 2021 County Abstract of Assessment for Real Property Form 45, to the 2020 Certificate of Taxes Levied Report (CTL), show the general residential population and the sample changed at a similar rate.

Equalization and Quality of Assessment

Although all valuation groups have an insufficient number of sales for measurement, the appraisal techniques appear to be uniform throughout the county and are at an acceptable level of value.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	7	106.22	122.65	109.32	21.53	112.19
2	1	92.23	92.23	92.23	00.00	100.00
4	2	88.36	88.36	83.44	13.93	105.90
____ALL____	10	99.94	112.75	104.18	19.88	108.23

Level of Value

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

2021 Commercial Correlation for Hayes County

Assessment Actions

Commercial properties in the villages of Hayes Center, Hamlet and Palisade were physically inspected this year. Pick-up work and routine maintenance was also completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Hayes County has a very sporadic commercial market with very few sales in the study period; thus, it is not realistic to compare the sales qualification statistics to the state average. Examination of the sales qualification process revealed no apparent bias.

Commercial feed lots and hog farms in Hayes County are reviewed and inspected by a hired contracting firm, which was most recently completed in 2018. All other commercial properties were reviewed by the assessor's office staff this year. Depreciation tables are from 2012 and the county uses the 2011 Marshall & Swift costing manual.

Description of Analysis

Given the limited number of commercial properties in Hayes County and only two qualified commercial sales in the three-year study period, it is not reliable to study the statistics. A review of the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a minimal increase in value of less than 1%. This is consistent with the markets of comparable counties with similar economic conditions. Determining a level of value is most accurately determined through analysis of the assessment practices of the county assessor.

Equalization and Quality of Assessment

While the statistical sample size is considered unreliable for measurement purposes, review of the assessment practices demonstrate that they are uniform and equalized. The quality of assessment for the commercial class of real property in Hayes County complies with generally accepted mass appraisal techniques.

Level of Value

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

2021 Agricultural Correlation for Hayes County

Assessment Actions

The Hayes County Assessor conducted a market analysis and increased irrigated land values by 15% this year. Also, the assessor's staff reviewed grain bins this year which are now on Marshall & Swift valuation; previously, grain bins had been flat-valued.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor qualifies a typical percentage of agricultural land sales and review of assessment practices indicates that nonqualified sales have descriptions that provide the reason for disqualification. Hayes County has one market area for agricultural sales.

The county assessor and staff review townships on a rotating basis. All agricultural homes have been reviewed from 2015-2020. Agricultural homes are values with 2016 depreciation tables, 2013 costing and lot values were updated in 2016. The county assessor meets the six-year inspection and review requirement through the established inspection rotation.

Description of Analysis

Two of the three measures of central tendency are within range for the overall agricultural sales study, with the mean slightly high. The COD is within range also. Most of the 80% Majority Land Use (MLU) sales are grassland, which is in range.

The small statistical sample for 80% MLU irrigated land sales indicates the Hayes County values are low. The county assessor increased irrigated land values to equalize with the Hitchcock County irrigated land values, which is the most comparable neighboring land. According to the Average Acre Value Comparison table, the other neighboring counties have higher irrigated land values. However, water rights restrictions and a less robust market than neighboring counties support the irrigated land values in Hayes County. Additionally, there are few irrigated land sales in southwest Nebraska, making it difficult to reliably analyze and determine the market price of irrigated land.

There are even fewer 80% MLU dryland sales and the median is high. Again, comparison to neighboring counties is considered a more reliable determination of uniform and equalized assessment practices. Hayes County dryland values are already lower than any surrounding counties so the small sample showing a high median is not a reliable measurement to determine whether dryland values should be lowered.

The county does not recognize a non-agricultural influence within the county and thus has no special valuation.

A comparison of the 2021 County Abstract of Assessment for Real Property Form 45, to the 2020 Certificate of Taxes Levied Report (CTL), show the general agricultural population and the sales

2021 Agricultural Correlation for Hayes County

changed at a similar rate supporting the conclusion that changes made only to irrigated land were equitably applied.

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 equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	9	60.82	67.18	61.49	24.50	109.25
1	9	60.82	67.18	61.49	24.50	109.25
<u>Dry</u>						
County	8	81.20	83.04	76.34	19.98	108.78
1	8	81.20	83.04	76.34	19.98	108.78
<u>Grass</u>						
County	15	72.76	76.29	72.26	11.93	105.58
1	15	72.76	76.29	72.26	11.93	105.58
<u>ALL</u>						
	41	72.76	76.41	71.83	19.98	106.38

Level of Value

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

2021 Opinions of the Property Tax Administrator for Hayes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Hayes County

Residential Real Property - Current

Number of Sales	10	Median	99.94
Total Sales Price	\$571,000	Mean	112.75
Total Adj. Sales Price	\$571,000	Wgt. Mean	104.18
Total Assessed Value	\$594,895	Average Assessed Value of the Base	\$35,986
Avg. Adj. Sales Price	\$57,100	Avg. Assessed Value	\$59,490

Confidence Interval - Current

95% Median C.I	92.23 to 130.45
95% Wgt. Mean C.I	90.49 to 117.88
95% Mean C.I	84.27 to 141.23
% of Value of the Class of all Real Property Value in the County	2.53
% of Records Sold in the Study Period	3.11
% of Value Sold in the Study Period	5.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	9	100	116.44
2019	12	100	106.85
2018	9	100	97.60
2017	11	100	92.96

2021 Commission Summary for Hayes County

Commercial Real Property - Current

Number of Sales	2	Median	135.54
Total Sales Price	\$65,000	Mean	135.54
Total Adj. Sales Price	\$65,000	Wgt. Mean	132.70
Total Assessed Value	\$86,255	Average Assessed Value of the Base	\$162,179
Avg. Adj. Sales Price	\$32,500	Avg. Assessed Value	\$43,128

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-333.45 to 604.53
% of Value of the Class of all Real Property Value in the County	2.13
% of Records Sold in the Study Period	3.33
% of Value Sold in the Study Period	0.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	2	100	90.95
2019	5	100	99.99
2018	5	100	99.99
2017	3	100	100.00

43 Hayes
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 10
Total Sales Price : 571,000
Total Adj. Sales Price : 571,000
Total Assessed Value : 594,895
Avg. Adj. Sales Price : 57,100
Avg. Assessed Value : 59,490

MEDIAN : 100
WGT. MEAN : 104
MEAN : 113
COD : 19.88
PRD : 108.23

COV : 35.31
STD : 39.81
Avg. Abs. Dev : 19.87
MAX Sales Ratio : 219.35
MIN Sales Ratio : 76.05

95% Median C.I. : 92.23 to 130.45
95% Wgt. Mean C.I. : 90.49 to 117.88
95% Mean C.I. : 84.27 to 141.23

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	70,000	53,235
01-JAN-19 To 31-MAR-19	1	99.20	99.20	99.20	00.00	100.00	99.20	99.20	N/A	110,000	109,120
01-APR-19 To 30-JUN-19	1	130.45	130.45	130.45	00.00	100.00	130.45	130.45	N/A	75,000	97,840
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	219.35	219.35	219.35	00.00	100.00	219.35	219.35	N/A	13,000	28,515
01-JAN-20 To 31-MAR-20	2	103.56	103.56	102.83	02.79	100.71	100.67	106.44	N/A	24,000	24,680
01-APR-20 To 30-JUN-20	2	95.47	95.47	97.37	03.39	98.05	92.23	98.71	N/A	48,500	47,225
01-JUL-20 To 30-SEP-20	2	102.22	102.22	102.77	03.92	99.46	98.21	106.22	N/A	79,000	81,188
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	3	99.20	101.90	102.04	18.28	99.86	76.05	130.45	N/A	85,000	86,732
01-OCT-19 To 30-SEP-20	7	100.67	117.40	105.92	20.27	110.84	92.23	219.35	92.23 to 219.35	45,143	47,814
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	130.45	149.67	118.93	30.70	125.85	99.20	219.35	N/A	66,000	78,492
<u>ALL</u>	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	106.22	122.65	109.32	21.53	112.19	98.21	219.35	98.21 to 219.35	64,429	70,431
2	1	92.23	92.23	92.23	00.00	100.00	92.23	92.23	N/A	20,000	18,445
4	2	88.36	88.36	83.44	13.93	105.90	76.05	100.67	N/A	50,000	41,718
<u>ALL</u>	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490
06											
07											
<u>ALL</u>	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490

43 Hayes
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 10
Total Sales Price : 571,000
Total Adj. Sales Price : 571,000
Total Assessed Value : 594,895
Avg. Adj. Sales Price : 57,100
Avg. Assessed Value : 59,490

MEDIAN : 100
WGT. MEAN : 104
MEAN : 113
COD : 19.88
PRD : 108.23

COV : 35.31
STD : 39.81
Avg. Abs. Dev : 19.87
MAX Sales Ratio : 219.35
MIN Sales Ratio : 76.05

95% Median C.I. : 92.23 to 130.45
95% Wgt. Mean C.I. : 90.49 to 117.88
95% Mean C.I. : 84.27 to 141.23

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	219.35	219.35	219.35	00.00	100.00	219.35	219.35	N/A	13,000	28,515	
Less Than 30,000	3	106.44	139.34	129.65	39.81	107.47	92.23	219.35	N/A	17,000	22,040	
___Ranges Excl. Low \$___												
Greater Than 4,999	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490	
Greater Than 14,999	9	99.20	100.91	101.50	08.80	99.42	76.05	130.45	92.23 to 106.44	62,000	62,931	
Greater Than 29,999	7	99.20	101.36	101.69	09.27	99.68	76.05	130.45	76.05 to 130.45	74,286	75,539	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	219.35	219.35	219.35	00.00	100.00	219.35	219.35	N/A	13,000	28,515	
15,000 TO 29,999	2	99.34	99.34	98.96	07.16	100.38	92.23	106.44	N/A	19,000	18,803	
30,000 TO 59,999	1	100.67	100.67	100.67	00.00	100.00	100.67	100.67	N/A	30,000	30,200	
60,000 TO 99,999	5	98.71	101.93	102.49	12.64	99.45	76.05	130.45	N/A	76,000	77,891	
100,000 TO 149,999	1	99.20	99.20	99.20	00.00	100.00	99.20	99.20	N/A	110,000	109,120	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	10	99.94	112.75	104.18	19.88	108.23	76.05	219.35	92.23 to 130.45	57,100	59,490	

43 Hayes
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
Total Sales Price : 65,000
Total Adj. Sales Price : 65,000
Total Assessed Value : 86,255
Avg. Adj. Sales Price : 32,500
Avg. Assessed Value : 43,128

MEDIAN : 136
WGT. MEAN : 133
MEAN : 136
COD : 27.23
PRD : 102.14

COV : 38.51
STD : 52.20
Avg. Abs. Dev : 36.91
MAX Sales Ratio : 172.45
MIN Sales Ratio : 98.63

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -333.45 to 604.53

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	35,000	34,520
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	172.45	172.45	172.45	00.00	100.00	172.45	172.45	N/A	30,000	51,735
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	35,000	34,520
01-OCT-19 To 30-SEP-20	1	172.45	172.45	172.45	00.00	100.00	172.45	172.45	N/A	30,000	51,735
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
<u>ALL</u>	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
<u>ALL</u>	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
04											
<u>ALL</u>	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128

43 Hayes
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
Total Sales Price : 65,000
Total Adj. Sales Price : 65,000
Total Assessed Value : 86,255
Avg. Adj. Sales Price : 32,500
Avg. Assessed Value : 43,128

MEDIAN : 136
WGT. MEAN : 133
MEAN : 136
COD : 27.23
PRD : 102.14

COV : 38.51
STD : 52.20
Avg. Abs. Dev : 36.91
MAX Sales Ratio : 172.45
MIN Sales Ratio : 98.63

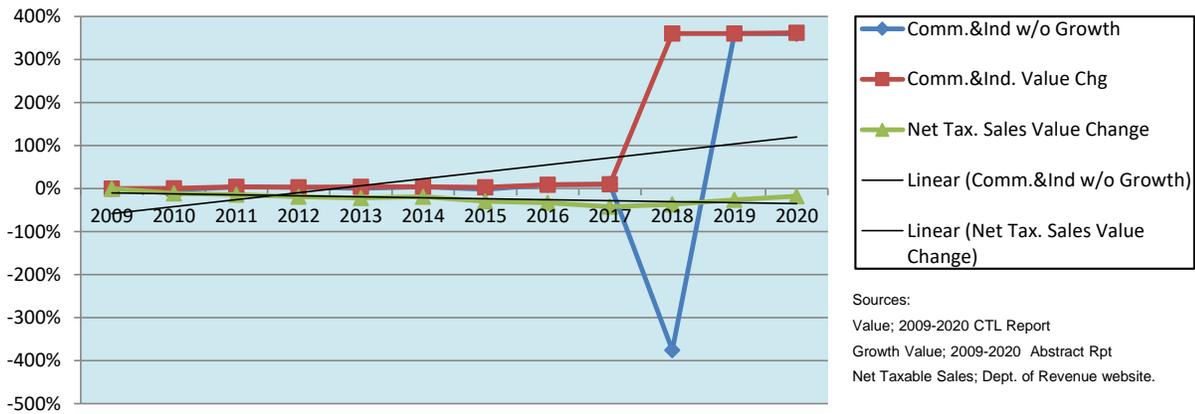
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -333.45 to 604.53

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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	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
Greater Than 14,999	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
Greater Than 29,999	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
350	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128
<u>ALL</u>	2	135.54	135.54	132.70	27.23	102.14	98.63	172.45	N/A	32,500	43,128

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 1,708,877	\$ -		\$ 1,708,877	--	\$ 1,319,212	--
2009	\$ 2,061,961	\$ 209,640	10.17%	\$ 1,852,321	--	\$ 1,613,849	--
2010	\$ 2,075,065	\$ 76,885	3.71%	\$ 1,998,180	-3.09%	\$ 1,427,690	-11.54%
2011	\$ 2,151,710	\$ 16,850	0.78%	\$ 2,134,860	2.88%	\$ 1,382,831	-3.14%
2012	\$ 2,125,080	\$ -	0.00%	\$ 2,125,080	-1.24%	\$ 1,309,687	-5.29%
2013	\$ 2,151,880	\$ 77,530	3.60%	\$ 2,074,350	-2.39%	\$ 1,264,203	-3.47%
2014	\$ 2,151,980	\$ 3,970	0.18%	\$ 2,148,010	-0.18%	\$ 1,310,222	3.64%
2015	\$ 2,124,625	\$ 102,105	4.81%	\$ 2,022,520	-6.02%	\$ 1,140,269	-12.97%
2016	\$ 2,239,965	\$ -	0.00%	\$ 2,239,965	5.43%	\$ 1,080,073	-5.28%
2017	\$ 2,269,563	\$ -	0.00%	\$ 2,269,563	1.32%	\$ 930,973	-13.80%
2018	\$ 9,496,603	\$ 15,178,430	159.83%	\$ (5,681,827)	-350.35%	\$ 1,023,975	9.99%
2019	\$ 9,496,603	\$ -	0.00%	\$ 9,496,603	0.00%	\$ 1,190,582	16.27%
2020	\$ 9,529,378	\$ 49,010	0.51%	\$ 9,480,368	-0.17%	\$ 1,324,547	11.25%
Ann %chg	16.50%			Average	-35.36%	-3.00%	-2.56%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-3.09%	0.64%	-11.54%
2011	3.54%	4.35%	-14.31%
2012	3.06%	3.06%	-18.85%
2013	0.60%	4.36%	-21.67%
2014	4.17%	4.37%	-18.81%
2015	-1.91%	3.04%	-29.34%
2016	8.63%	8.63%	-33.07%
2017	10.07%	10.07%	-42.31%
2018	-375.55%	360.56%	-36.55%
2019	360.56%	360.56%	-26.23%
2020	359.77%	362.15%	-17.93%

County Number	43
County Name	Hayes

43 Hayes
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 41
Total Sales Price : 23,831,501
Total Adj. Sales Price : 23,831,501
Total Assessed Value : 17,118,535
Avg. Adj. Sales Price : 581,256
Avg. Assessed Value : 417,525

MEDIAN : 73
WGT. MEAN : 72
MEAN : 76
COD : 19.98
PRD : 106.38

COV : 25.52
STD : 19.50
Avg. Abs. Dev : 14.54
MAX Sales Ratio : 127.16
MIN Sales Ratio : 43.49

95% Median C.I. : 65.73 to 77.06
95% Wgt. Mean C.I. : 60.05 to 83.61
95% Mean C.I. : 70.44 to 82.38

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	100.98	100.98	100.98	00.00	100.00	100.98	100.98	N/A	32,500	32,820
01-JAN-18 To 31-MAR-18	2	89.34	89.34	89.35	18.56	99.99	72.76	105.91	N/A	1,051,250	939,315
01-APR-18 To 30-JUN-18	3	82.06	85.70	98.36	17.69	87.13	65.73	109.30	N/A	862,787	848,645
01-JUL-18 To 30-SEP-18	3	76.26	72.71	72.43	05.36	100.39	64.80	77.06	N/A	144,217	104,455
01-OCT-18 To 31-DEC-18	6	59.45	62.14	61.37	19.85	101.25	43.49	92.91	43.49 to 92.91	600,500	368,504
01-JAN-19 To 31-MAR-19	5	69.38	70.77	73.97	05.85	95.67	65.35	76.40	N/A	411,000	304,037
01-APR-19 To 30-JUN-19	3	67.94	76.33	67.87	19.33	112.47	60.82	100.22	N/A	558,914	379,345
01-JUL-19 To 30-SEP-19	2	95.52	95.52	68.36	33.12	139.73	63.88	127.16	N/A	282,500	193,125
01-OCT-19 To 31-DEC-19	4	88.50	88.45	77.80	17.12	113.69	70.29	106.49	N/A	273,913	213,095
01-JAN-20 To 31-MAR-20	5	70.95	67.43	57.60	14.69	117.07	47.82	83.18	N/A	721,720	415,746
01-APR-20 To 30-JUN-20	4	84.81	90.31	107.03	16.44	84.38	72.76	118.88	N/A	290,000	310,398
01-JUL-20 To 30-SEP-20	3	58.25	59.69	59.44	12.53	100.42	49.47	71.36	N/A	1,637,167	973,197
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9	77.06	83.87	92.53	17.12	90.64	64.80	109.30	65.73 to 105.91	572,890	530,083
01-OCT-18 To 30-SEP-19	16	66.04	71.67	66.53	19.56	107.73	43.49	127.16	60.82 to 76.40	493,734	328,468
01-OCT-19 To 30-SEP-20	16	74.37	76.95	65.82	19.42	116.91	47.82	118.88	59.22 to 89.63	673,484	443,268
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	14	69.25	73.34	79.63	21.23	92.10	43.49	109.30	54.73 to 92.91	623,322	496,354
01-JAN-19 To 31-DEC-19	14	73.14	80.55	72.27	19.43	111.46	60.82	127.16	65.35 to 100.70	385,171	278,346
<u>ALL</u>	41	72.76	76.41	71.83	19.98	106.38	43.49	127.16	65.73 to 77.06	581,256	417,525

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	72.76	76.41	71.83	19.98	106.38	43.49	127.16	65.73 to 77.06	581,256	417,525
<u>ALL</u>	41	72.76	76.41	71.83	19.98	106.38	43.49	127.16	65.73 to 77.06	581,256	417,525

43 Hayes
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 41
 Total Sales Price : 23,831,501
 Total Adj. Sales Price : 23,831,501
 Total Assessed Value : 17,118,535
 Avg. Adj. Sales Price : 581,256
 Avg. Assessed Value : 417,525

MEDIAN : 73
 WGT. MEAN : 72
 MEAN : 76
 COD : 19.98
 PRD : 106.38

COV : 25.52
 STD : 19.50
 Avg. Abs. Dev : 14.54
 MAX Sales Ratio : 127.16
 MIN Sales Ratio : 43.49

95% Median C.I. : 65.73 to 77.06
 95% Wgt. Mean C.I. : 60.05 to 83.61
 95% Mean C.I. : 70.44 to 82.38

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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
Irrigated											
County	1	64.16	64.16	64.16	00.00	100.00	64.16	64.16	N/A	1,070,000	686,540
1	1	64.16	64.16	64.16	00.00	100.00	64.16	64.16	N/A	1,070,000	686,540
Dry											
County	5	70.95	78.13	73.97	20.44	105.62	58.25	106.49	N/A	178,500	132,030
1	5	70.95	78.13	73.97	20.44	105.62	58.25	106.49	N/A	178,500	132,030
Grass											
County	12	71.07	75.82	72.15	13.04	105.09	64.76	127.16	65.73 to 76.30	263,563	190,154
1	12	71.07	75.82	72.15	13.04	105.09	64.76	127.16	65.73 to 76.30	263,563	190,154
ALL	41	72.76	76.41	71.83	19.98	106.38	43.49	127.16	65.73 to 77.06	581,256	417,525

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	60.82	67.18	61.49	24.50	109.25	47.82	105.91	49.47 to 92.91	1,056,011	649,329
1	9	60.82	67.18	61.49	24.50	109.25	47.82	105.91	49.47 to 92.91	1,056,011	649,329
Dry											
County	8	81.20	83.04	76.34	19.98	108.78	58.25	106.49	58.25 to 106.49	273,313	208,646
1	8	81.20	83.04	76.34	19.98	108.78	58.25	106.49	58.25 to 106.49	273,313	208,646
Grass											
County	15	72.76	76.29	72.26	11.93	105.58	64.76	127.16	66.72 to 79.98	369,383	266,900
1	15	72.76	76.29	72.26	11.93	105.58	64.76	127.16	66.72 to 79.98	369,383	266,900
ALL	41	72.76	76.41	71.83	19.98	106.38	43.49	127.16	65.73 to 77.06	581,256	417,525

Hayes County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hayes	1	2650	2650	2490	2490	2325	2325	2210	2210	2501
Lincoln	3	3497	3499	3500	3497	3463	3417	3481	3455	3474
Lincoln	4	2790	2768	2278	2703	2790	2790	2496	2604	2704
Frontier	1	2885	2881	2811	2833	2785	2785	2731	2683	2856
Red Willow	1	2975	2975	2809	2744	2645	1539	2251	2225	2898
Hitchcock	1	2480	2480	2355	2355	2275	2275	2195	2195	2448
Dundy	1	3175	3001	2422	3174	3149	2688	3160	2978	3132
Chase	1	3650	3650	3550	3550	3445	3445	3445	3445	3566
Perkins	1	3382	3399	2932	3296	3262	2962	3185	3171	3313

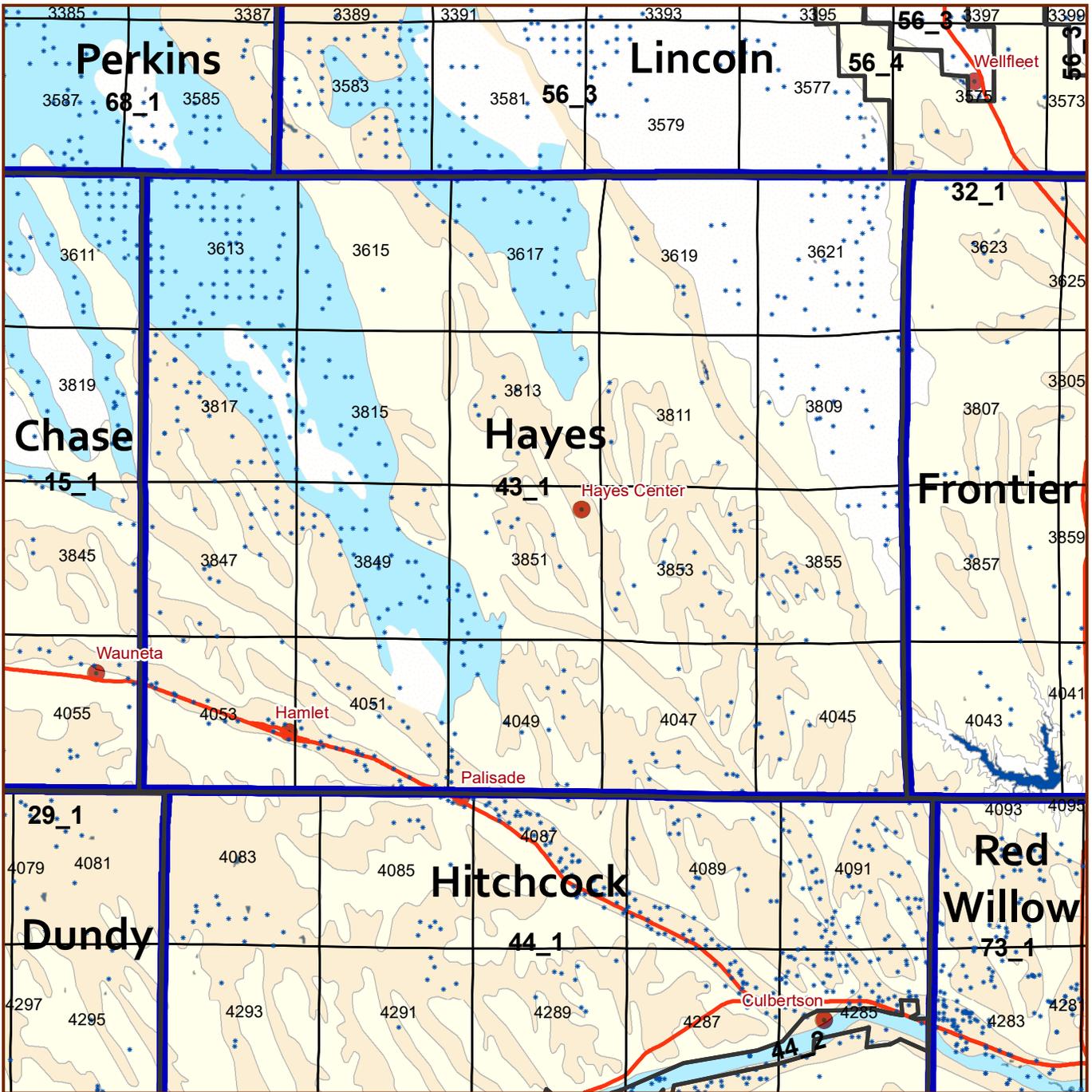
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hayes	1	n/a	895	805	805	780	780	735	735	863
Lincoln	3	n/a	1080	1080	1080	1080	1080	1080	1080	1080
Lincoln	4	1250	1250	1250	1250	1250	1250	1250	1250	1250
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212
Red Willow	1	1270	1270	1225	1225	1135	1135	1060	1060	1241
Hitchcock	1	1075	1075	1005	1005	935	935	830	830	1045
Dundy	1	n/a	1280	n/a	855	855	n/a	855	855	1093
Chase	1	n/a	1200	1050	1050	970	n/a	920	920	1128
Perkins	1	n/a	975	975	910	910	n/a	855	855	942

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hayes	1	515	515	n/a	515	515	515	515	515	515
Lincoln	3	598	600	600	600	600	575	575	575	577
Lincoln	4	625	625	625	625	625	585	585	585	622
Frontier	1	585	585	585	n/a	585	585	585	585	585
Red Willow	1	984	847	602	589	585	593	596	753	643
Hitchcock	1	585	585	585	585	n/a	585	585	585	585
Dundy	1	535	535	n/a	535	n/a	535	535	535	535
Chase	1	863	3650	928	1902	3445	561	594	682	605
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Hayes	1	683	n/a	25
Lincoln	3	n/a	n/a	325
Lincoln	4	n/a	n/a	306
Frontier	1	1070	n/a	n/a
Red Willow	1	1220	585	25
Hitchcock	1	1166	n/a	50
Dundy	1	n/a	n/a	50
Chase	1	697	n/a	20
Perkins	1	577	n/a	80

Source: 2021 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.

HAYES COUNTY



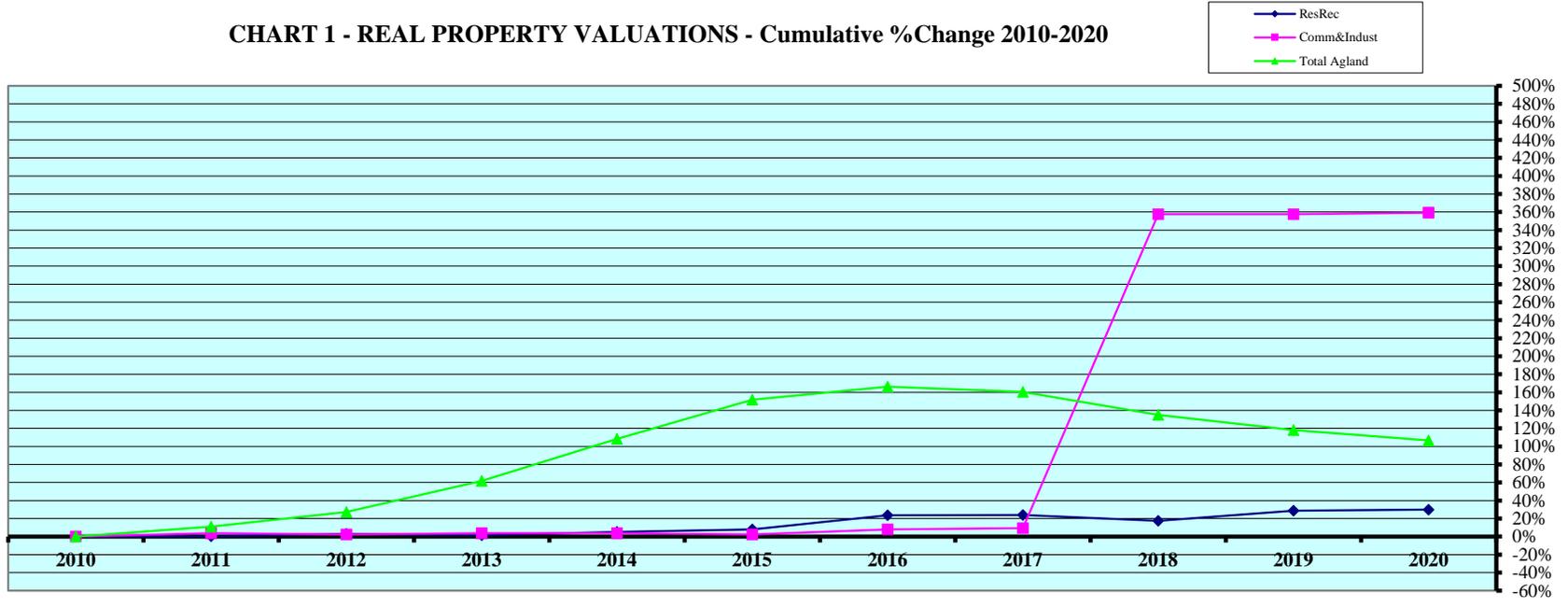
Legend

- 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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	8,736,984	--	--	--	2,075,065	--	--	--	185,267,980	--	--	--
2011	8,776,645	39,661	0.45%	0.45%	2,151,710	76,645	3.69%	3.69%	205,609,590	20,341,610	10.98%	10.98%
2012	8,992,496	215,851	2.46%	2.92%	2,125,080	-26,630	-1.24%	2.41%	235,820,890	30,211,300	14.69%	27.29%
2013	8,873,730	-118,766	-1.32%	1.57%	2,151,880	26,800	1.26%	3.70%	299,688,520	63,867,630	27.08%	61.76%
2014	9,189,579	315,849	3.56%	5.18%	2,151,980	100	0.00%	3.71%	385,807,875	86,119,355	28.74%	108.24%
2015	9,433,532	243,953	2.65%	7.97%	2,124,625	-27,355	-1.27%	2.39%	466,606,880	80,799,005	20.94%	151.86%
2016	10,809,705	1,376,173	14.59%	23.72%	2,239,965	115,340	5.43%	7.95%	493,290,281	26,683,401	5.72%	166.26%
2017	10,820,030	10,325	0.10%	23.84%	2,269,563	29,598	1.32%	9.37%	482,461,115	-10,829,166	-2.20%	160.41%
2018	10,254,155	-565,875	-5.23%	17.36%	9,496,603	7,227,040	318.43%	357.65%	435,472,405	-46,988,710	-9.74%	135.05%
2019	11,237,755	983,600	9.59%	28.62%	9,496,603	0	0.00%	357.65%	403,933,340	-31,539,065	-7.24%	118.03%
2020	11,352,285	114,530	1.02%	29.93%	9,529,378	32,775	0.35%	359.23%	382,641,840	-21,291,500	-5.27%	106.53%

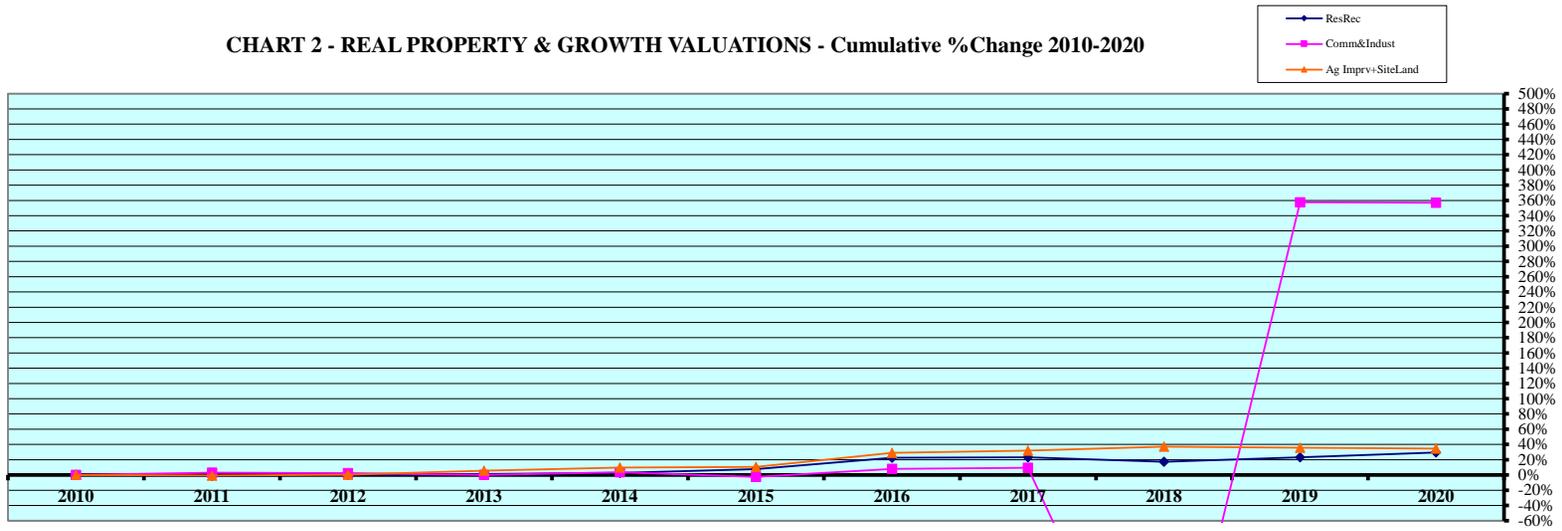
Rate Annual %chg: Residential & Recreational **2.65%** Commercial & Industrial **16.47%** Agricultural Land **7.52%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	8,736,984	116,697	1.34%	8,620,287	--	--	2,075,065	76,885	3.71%	1,998,180	--	--
2011	8,776,645	147,566	1.68%	8,629,079	-1.24%	-1.24%	2,151,710	16,850	0.78%	2,134,860	2.88%	2.88%
2012	8,992,496	246,739	2.74%	8,745,757	-0.35%	0.10%	2,125,080	0	0.00%	2,125,080	-1.24%	2.41%
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	1.35%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-0.03%
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	2.56%	2,151,980	3,970	0.18%	2,148,010	-0.18%	3.52%
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	7.74%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-2.53%
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	22.53%	2,239,965	0	0.00%	2,239,965	5.43%	7.95%
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	23.25%	2,269,563	0	0.00%	2,269,563	1.32%	9.37%
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	17.19%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-373.81%
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	23.09%	9,496,603	0	0.00%	9,496,603	0.00%	357.65%
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	29.47%	9,529,378	49,010	0.51%	9,480,368	-0.17%	356.87%
Rate Ann%chg	2.65%		Resid & Recreat w/o growth			1.36%	16.47%		C & I w/o growth			-35.07%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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
2010	11,800,440	11,082,385	22,882,825	625,450	2.73%	22,257,375	--	--
2011	11,701,050	11,290,295	22,991,345	286,070	1.24%	22,705,275	-0.78%	-0.78%
2012	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-0.05%	0.43%
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	5.71%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	9.62%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	10.59%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	29.13%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	31.87%
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	37.13%
2019	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	35.65%
2020	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	34.63%
Rate Ann%chg	3.63%	2.66%	3.17%	Ag Imprv+Site w/o growth			1.06%	

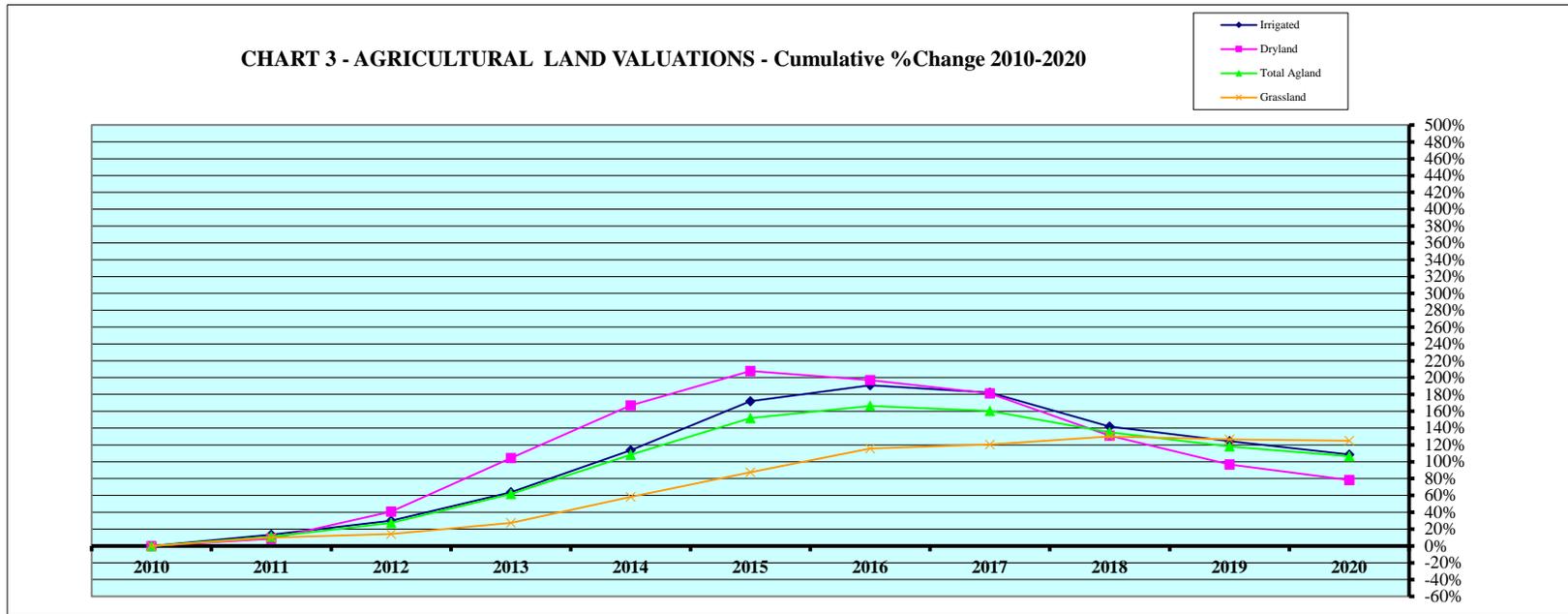
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmtnd Rpt.

Cnty# 43
County HAYES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	72,044,920	--	--	--	48,526,165	--	--	--	64,691,560	--	--	--
2011	81,602,980	9,558,060	13.27%	13.27%	52,772,730	4,246,565	8.75%	8.75%	71,220,700	6,529,140	10.09%	10.09%
2012	93,622,055	12,019,075	14.73%	29.95%	68,319,785	15,547,055	29.46%	40.79%	73,866,045	2,645,345	3.71%	14.18%
2013	118,076,305	24,454,250	26.12%	63.89%	99,197,110	30,877,325	45.20%	104.42%	82,402,100	8,536,055	11.56%	27.38%
2014	153,917,495	35,841,190	30.35%	113.64%	129,507,400	30,310,290	30.56%	166.88%	102,362,135	19,960,035	24.22%	58.23%
2015	195,864,390	41,946,895	27.25%	171.86%	149,360,835	19,853,435	15.33%	207.79%	121,337,765	18,975,630	18.54%	87.56%
2016	209,523,810	13,659,420	6.97%	190.82%	144,099,135	-5,261,700	-3.52%	196.95%	139,523,965	18,186,200	14.99%	115.68%
2017	203,277,610	-6,246,200	-2.98%	182.15%	136,447,150	-7,651,985	-5.31%	181.18%	142,548,840	3,024,875	2.17%	120.35%
2018	174,234,345	-29,043,265	-14.29%	141.84%	112,161,600	-24,285,550	-17.80%	131.14%	148,802,325	6,253,485	4.39%	130.02%
2019	161,690,725	-12,543,620	-7.20%	124.43%	95,406,725	-16,754,875	-14.94%	96.61%	146,560,820	-2,241,505	-1.51%	126.55%
2020	150,329,410	-11,361,315	-7.03%	108.66%	86,529,275	-8,877,450	-9.30%	78.31%	145,492,920	-1,067,900	-0.73%	124.90%

Rate Ann.%chg: Irrigated **7.63%** Dryland **5.95%** Grassland **8.44%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	5,215	--	--	--	120	--	--	--	185,267,980	--	--	--
2011	13,060	7,845	150.43%	150.43%	120	0	0.00%	0.00%	205,609,590	20,341,610	10.98%	10.98%
2012	12,885	-175	-1.34%	147.08%	120	0	0.00%	0.00%	235,820,890	30,211,300	14.69%	27.29%
2013	12,885	0	0.00%	147.08%	120	0	0.00%	0.00%	299,688,520	63,867,630	27.08%	61.76%
2014	9,550	-3,335	-25.88%	83.13%	11,295	11,175	9312.50%	9312.50%	385,807,875	86,119,355	28.74%	108.24%
2015	17,470	7,920	82.93%	235.00%	26,420	15,125	133.91%	21916.67%	466,606,880	80,799,005	20.94%	151.86%
2016	9,761	-7,709	-44.13%	87.17%	133,610	107,190	405.72%	111241.67%	493,290,281	26,683,401	5.72%	166.26%
2017	2,445	-7,316	-74.95%	-53.12%	185,070	51,460	38.52%	154125.00%	482,461,115	-10,829,166	-2.20%	160.41%
2018	1,690	-755	-30.88%	-67.59%	272,445	87,375	47.21%	226937.50%	435,472,405	-46,988,710	-9.74%	135.05%
2019	1,690	0	0.00%	-67.59%	273,380	935	0.34%	227716.67%	403,933,340	-31,539,065	-7.24%	118.03%
2020	16,855	15,165	897.34%	223.20%	273,380	0	0.00%	227716.67%	382,641,840	-21,291,500	-5.27%	106.53%

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

Rate Ann.%chg: Total Agric Land **7.52%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	72,044,920	66,330	1,086			48,526,165	122,358	397			81,700,995	133,333	613		
2011	81,629,380	67,489	1,210	11.36%	11.36%	52,712,800	121,264	435	9.61%	9.61%	89,688,965	135,300	663	8.18%	9.46%
2012	93,736,845	67,465	1,389	14.87%	27.92%	68,287,125	121,412	562	29.39%	41.82%	89,574,800	130,628	686	3.44%	13.24%
2013	117,841,705	67,405	1,748	25.83%	60.96%	100,391,255	121,470	826	46.94%	108.39%	97,239,960	127,646	762	11.09%	25.80%
2014	153,738,415	67,366	2,282	30.54%	110.11%	133,390,660	115,077	1,159	40.25%	192.28%	128,539,130	127,483	1,008	32.36%	66.50%
2015	194,031,675	67,238	2,886	26.45%	165.68%	150,450,715	111,411	1,350	16.50%	240.50%	149,636,865	127,257	1,176	16.62%	94.17%
2016	208,782,060	68,962	3,028	4.91%	178.74%	144,951,840	109,072	1,329	-1.59%	235.09%	164,929,515	127,713	1,291	9.83%	113.25%
2017	203,251,635	68,715	2,958	-2.30%	172.33%	136,708,820	103,857	1,316	-0.95%	231.91%	174,353,050	127,360	1,369	6.01%	126.06%
2018	173,874,695	68,831	2,526	-14.60%	132.57%	114,815,360	102,780	1,117	-15.13%	181.68%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	161,707,580	68,818	2,350	-6.98%	116.34%	95,425,935	100,328	951	-14.86%	139.83%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	150,329,410	69,123	2,175	-7.45%	100.23%	86,529,275	100,339	862	-9.33%	117.44%	145,492,925	276,369	526	-59.17%	-14.09%

Rate Annual %chg Average Value/Acre:

7.19%

8.08%

-1.51%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	5,215	521	10			120	12	10			185,269,455	453,247	409		
2011	13,060	521	25	150.43%	150.43%	120	12	10	0.00%	0.00%	205,614,995	453,211	454	10.99%	10.99%
2012	13,060	521	25	0.00%	150.43%	120	12	10	0.00%	0.00%	235,897,015	453,196	521	14.73%	27.34%
2013	12,885	514	25	0.00%	150.44%	120	12	10	0.00%	0.00%	235,897,015	453,182	662	27.19%	61.96%
2014	12,735	508	25	0.00%	150.44%	2,450	5	490	4800.00%	4800.00%	387,148,425	453,451	854	28.97%	108.87%
2015	9,125	364	25	0.06%	150.60%	16,075	33	490	0.02%	4800.91%	465,446,635	451,890	1,030	20.64%	151.98%
2016	10,046	178	56	124.87%	463.51%	113,560	232	490	-0.01%	4800.53%	493,331,081	449,499	1,098	6.55%	168.50%
2017	2,445	98	25	-55.62%	150.06%	185,070	378	490	0.00%	4800.31%	482,527,235	447,634	1,078	-1.78%	163.71%
2018	1,690	68	25	-0.27%	149.39%	274,375	560	490	0.00%	4800.25%	435,575,550	447,080	974	-9.62%	138.35%
2019	1,690	68	25	0.00%	149.39%	272,445	556	490	0.00%	4800.18%	403,951,550	447,081	904	-7.26%	121.04%
2020	16,855	674	25	0.28%	150.10%	273,380	558	490	0.00%	4800.16%	382,641,845	447,063	856	-5.27%	109.39%

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HAYES

Rate Annual %chg Average Value/Acre:

7.67%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
967	HAYES	23,524,118	2,855,733	5,604,963	11,352,285	9,529,378	0	0	382,641,840	16,860,455	14,412,845	709,970	467,491,587
cnty sectorvalue % of total value:		5.03%	0.61%	1.20%	2.43%	2.04%			81.85%	3.61%	3.08%	0.15%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	205	59,067	297,875	677,645	307,000	0	0	17,045	0	2,795	0	1,361,632
5.89%	%sector of county sector	0.00%	2.07%	5.31%	5.97%	3.22%			0.00%		0.02%		0.29%
	%sector of municipality	0.02%	4.34%	21.88%	49.77%	22.55%			1.25%		0.21%		100.00%
214	HAYES CENTER	107,770	161,758	35,822	5,700,190	1,513,350	0	0	0	0	0	0	7,518,890
22.13%	%sector of county sector	0.46%	5.66%	0.64%	50.21%	15.68%							1.61%
	%sector of municipality	1.43%	2.15%	0.48%	75.81%	20.13%							100.00%
351	PALISADE	1,726	6,470	818	367,255	26,845	0	0	0	0	0	0	403,114
36.30%	%sector of county sector	0.01%	0.23%	0.01%	3.24%	0.28%							0.09%
	%sector of municipality	0.43%	1.61%	0.20%	91.10%	6.66%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
622	Total Municipalities	109,701	227,295	334,515	6,745,090	1,847,195	0	0	17,045	0	2,795	0	9,283,636
64.32%	%all municip.sectors of cnty	0.47%	7.96%	5.97%	59.42%	19.38%			0.00%		0.02%		1.99%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 2,500	Value : 457,855,100	Growth 655,625	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	47	87,735	0	0	52	218,145	99	305,880	
02. Res Improve Land	158	301,600	0	0	48	144,180	206	445,780	
03. Res Improvements	161	6,351,145	0	0	62	4,484,645	223	10,835,790	
04. Res Total	208	6,740,480	0	0	114	4,846,970	322	11,587,450	277,410
% of Res Total	64.60	58.17	0.00	0.00	35.40	41.83	12.88	2.53	42.31
05. Com UnImp Land	12	13,430	0	0	1	1,090	13	14,520	
06. Com Improve Land	35	71,015	0	0	10	63,430	45	134,445	
07. Com Improvements	36	1,917,355	0	0	11	7,664,440	47	9,581,795	
08. Com Total	48	2,001,800	0	0	12	7,728,960	60	9,730,760	133,535
% of Com Total	80.00	20.57	0.00	0.00	20.00	79.43	2.40	2.13	20.37
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	74,890
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.42
Res & Rec Total	208	6,740,480	0	0	114	4,846,970	322	11,587,450	352,300
% of Res & Rec Total	64.60	58.17	0.00	0.00	35.40	41.83	12.88	2.53	53.73
Com & Ind Total	48	2,001,800	0	0	12	7,728,960	60	9,730,760	133,535
% of Com & Ind Total	80.00	20.57	0.00	0.00	20.00	79.43	2.40	2.13	20.37
17. Taxable Total	256	8,742,280	0	0	126	12,575,930	382	21,318,210	485,835
% of Taxable Total	67.02	41.01	0.00	0.00	32.98	58.99	15.28	4.66	74.10

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	14	197,960	14	197,960	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	14	197,960	14	197,960	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	41	0	40	81

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,645	297,373,330	1,645	297,373,330
28. Ag-Improved Land	1	17,695	0	0	446	109,885,430	447	109,903,125
29. Ag Improvements	1	2,130	0	0	458	29,060,345	459	29,062,475

30. Ag Total				2,104	436,338,930
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	650	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,130	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	7.40	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	17	17.02	51,060	17	17.02	51,060	
32. HomeSite Improv Land	267	288.38	865,140	267	288.38	865,140	
33. HomeSite Improvements	273	0.00	15,992,750	273	0.00	15,992,750	99,280
34. HomeSite Total				290	305.40	16,908,950	
35. FarmSite UnImp Land	96	177.40	115,345	96	177.40	115,345	
36. FarmSite Improv Land	424	1,947.16	1,265,775	425	1,948.16	1,266,425	
37. FarmSite Improvements	450	0.00	13,067,595	451	0.00	13,069,725	70,510
38. FarmSite Total				547	2,125.56	14,451,495	
39. Road & Ditches	1,403	5,281.85	0	1,404	5,289.25	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				837	7,720.21	31,360,445	169,790

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,044.04	10.20%	18,666,765	10.80%	2,650.01
46. 1A	28,905.53	41.84%	76,599,830	44.32%	2,650.01
47. 2A1	1,034.00	1.50%	2,574,655	1.49%	2,490.00
48. 2A	7,390.47	10.70%	18,402,300	10.65%	2,490.00
49. 3A1	16,650.89	24.10%	38,713,360	22.40%	2,325.00
50. 3A	339.55	0.49%	789,455	0.46%	2,325.00
51. 4A1	6,172.16	8.93%	13,640,430	7.89%	2,209.99
52. 4A	1,555.51	2.25%	3,437,720	1.99%	2,210.03
53. Total	69,092.15	100.00%	172,824,515	100.00%	2,501.36
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	72,996.14	72.84%	65,331,390	75.58%	895.00
56. 2D1	1,985.31	1.98%	1,598,175	1.85%	805.00
57. 2D	6,231.73	6.22%	5,016,530	5.80%	805.00
58. 3D1	11,418.43	11.39%	8,906,340	10.30%	780.00
59. 3D	349.61	0.35%	272,670	0.32%	779.93
60. 4D1	3,806.95	3.80%	2,798,155	3.24%	735.01
61. 4D	3,429.45	3.42%	2,520,705	2.92%	735.02
62. Total	100,217.62	100.00%	86,443,965	100.00%	862.56
Grass					
63. 1G1	1,037.26	0.38%	537,345	0.37%	518.04
64. 1G	235.82	0.09%	121,450	0.08%	515.01
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	871.00	0.31%	448,905	0.31%	515.39
67. 3G1	18.80	0.01%	9,680	0.01%	514.89
68. 3G	175,536.45	63.47%	93,212,425	64.10%	531.01
69. 4G1	97,217.91	35.15%	50,240,265	34.55%	516.78
70. 4G	1,649.88	0.60%	849,685	0.58%	515.00
71. Total	276,567.12	100.00%	145,419,755	100.00%	525.80
Irrigated Total					
Irrigated Total	69,092.15	15.45%	172,824,515	42.67%	2,501.36
Dry Total					
Dry Total	100,217.62	22.41%	86,443,965	21.35%	862.56
Grass Total					
Grass Total	276,567.12	61.86%	145,419,755	35.91%	525.80
72. Waste	673.69	0.15%	16,855	0.00%	25.02
73. Other	557.93	0.12%	273,395	0.07%	490.02
74. Exempt	440.49	0.10%	189,170	0.05%	429.45
75. Market Area Total	447,108.51	100.00%	404,978,485	100.00%	905.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	69,092.15	172,824,515	69,092.15	172,824,515
77. Dry Land	0.00	0	0.00	0	100,217.62	86,443,965	100,217.62	86,443,965
78. Grass	33.10	17,045	0.00	0	276,534.02	145,402,710	276,567.12	145,419,755
79. Waste	0.00	0	0.00	0	673.69	16,855	673.69	16,855
80. Other	0.00	0	0.00	0	557.93	273,395	557.93	273,395
81. Exempt	0.00	0	0.00	0	440.49	189,170	440.49	189,170
82. Total	33.10	17,045	0.00	0	447,075.41	404,961,440	447,108.51	404,978,485

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	69,092.15	15.45%	172,824,515	42.67%	2,501.36
Dry Land	100,217.62	22.41%	86,443,965	21.35%	862.56
Grass	276,567.12	61.86%	145,419,755	35.91%	525.80
Waste	673.69	0.15%	16,855	0.00%	25.02
Other	557.93	0.12%	273,395	0.07%	490.02
Exempt	440.49	0.10%	189,170	0.05%	429.45
Total	447,108.51	100.00%	404,978,485	100.00%	905.77

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hamlet	25	37,015	33	52,775	33	590,190	58	679,980	0
83.2 Hayes Center	20	42,665	115	226,910	118	5,416,195	138	5,685,770	11,725
83.3 Palisade	1	840	10	21,915	10	344,760	11	367,515	260
83.4 Rural	53	225,360	48	144,180	62	4,484,645	115	4,854,185	340,315
84 Residential Total	99	305,880	206	445,780	223	10,835,790	322	11,587,450	352,300

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hamlet	6	6,350	9	15,095	10	395,200	16	416,645	0
85.2	Hayes Center	5	6,360	31	82,665	32	1,830,150	37	1,919,175	133,535
85.3	Palisade	1	720	0	0	0	0	1	720	0
85.4	Rural	1	1,090	5	36,685	5	7,356,445	6	7,394,220	0
86	Commercial Total	13	14,520	45	134,445	47	9,581,795	60	9,730,760	133,535

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	1,024.84	0.40%	527,785	0.40%	514.99
88. 1G	235.82	0.09%	121,450	0.09%	515.01
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	869.14	0.34%	447,595	0.34%	514.99
91. 3G1	18.80	0.01%	9,680	0.01%	514.89
92. 3G	159,001.28	61.43%	81,885,710	61.43%	515.00
93. 4G1	96,024.99	37.10%	49,452,925	37.10%	515.00
94. 4G	1,649.88	0.64%	849,685	0.64%	515.00
95. Total	258,824.75	100.00%	133,294,830	100.00%	515.00
CRP					
96. 1C1	12.42	0.07%	9,560	0.08%	769.73
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	1.86	0.01%	1,310	0.01%	704.30
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	16,535.17	93.20%	11,326,715	93.42%	685.01
102. 4C1	1,192.92	6.72%	787,340	6.49%	660.01
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	17,742.37	100.00%	12,124,925	100.00%	683.39
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	258,824.75	93.58%	133,294,830	91.66%	515.00
CRP Total					
CRP Total	17,742.37	6.42%	12,124,925	8.34%	683.39
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	276,567.12	100.00%	145,419,755	100.00%	525.80

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

43 Hayes

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	11,352,285	11,587,450	235,165	2.07%	277,410	-0.37%
02. Recreational	0	0	0		74,890	
03. Ag-Homesite Land, Ag-Res Dwelling	16,860,455	16,908,950	48,495	0.29%	99,280	-0.30%
04. Total Residential (sum lines 1-3)	28,212,740	28,496,400	283,660	1.01%	451,580	-0.60%
05. Commercial	9,529,378	9,730,760	201,382	2.11%	133,535	0.71%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,529,378	9,730,760	201,382	2.11%	133,535	0.71%
08. Ag-Farmsite Land, Outbuildings	14,412,845	14,451,495	38,650	0.27%	70,510	-0.22%
09. Minerals	709,970	197,960	-512,010	-72.12	0	-72.12%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	15,122,815	14,649,455	-473,360	-3.13%	70,510	-3.60%
12. Irrigated	150,329,410	172,824,515	22,495,105	14.96%		
13. Dryland	86,529,275	86,443,965	-85,310	-0.10%		
14. Grassland	145,492,920	145,419,755	-73,165	-0.05%		
15. Wasteland	16,855	16,855	0	0.00%		
16. Other Agland	273,380	273,395	15	0.01%		
17. Total Agricultural Land	382,641,840	404,978,485	22,336,645	5.84%		
18. Total Value of all Real Property (Locally Assessed)	435,506,773	457,855,100	22,348,327	5.13%	655,625	4.98%

2021 Assessment Survey for Hayes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$111,700
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,750
12.	Amount of last year's assessor's budget not used:
	\$7,694

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	They are rarely used; no longer maintained.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.hayes.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Hayes Center and Palisade are zoned.
4.	When was zoning implemented?
	1998

D. Contracted Services

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

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for Hayes County

1.	Valuation data collection done by:										
	The assessor and deputy assessor										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hamlet/Palisade - very small communities with no organized market</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.	2	Hamlet/Palisade - very small communities with no organized market	4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.	AG	Agricultural Homes and Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Hayes Center - county seat, contains the only school system in the county and the only services/amenities located in the county.										
2	Hamlet/Palisade - very small communities with no organized market										
4	Rural - rural residential housing is in demand in Hayes County, making these properties incomparable to those found in the villages.										
AG	Agricultural Homes and Outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	Only the cost approach is used by the county when developing residential property values.										
4.	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?										
	Yes, depreciation tables are developed using local market information.										
5.	Are individual depreciation tables developed for each valuation group?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	A contract appraiser set the residential lot values. Sales studies are conducted and values are applied by the square foot.										
7.	How are rural residential site values developed?										
	Rural residential sites have 25 acres or less and the values were set by market analysis.										
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?										
	Lots being held for sale or resale are valued the same as all other lots within the village that they are located.										

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2013	2016	2021
	2	2016	2013	2016	2021
	4	2016	2013	2016	2015-2020
	AG	2016	2013	2016	2015-2020

Rural residential and Agricultural homes and outbuildings are inspected by township.

2021 Commercial Assessment Survey for Hayes County

1.	Valuation data collection done by:			
	The assessor and deputy assessor. Commercial feed lots and hog farm are appraised by contract appraiser.			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are no valuation groupings within the commercial class; there are too few properties in the county to warrant stratifying them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach is primarily relied upon; a contract appraiser used the income approach for storage units.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Contract appraiser is relied upon to determine the value of unique commercial properties.			
4.	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?			
	Currently, the physical depreciation is Marshall & Swift depreciation from the CAMA system, an economic depreciation is applied using the limited local data that is available.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	Commercial lots are valued the same as residential lots, by the square foot.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2012	2011	2009
	<u>Date of Last Inspection</u>			
	2018-2021			
	Commercial feed lots and hog farm were appraised by contract appraiser in 2018. All other commercial properties are located within villages and are reviewed at same time as Residential properties in the villages.			

2021 Agricultural Assessment Survey for Hayes County

1.	Valuation data collection done by:							
	The assessor and deputy assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">01</td> <td>There are no discernible differences in the market for agricultural land; no market areas have been established.</td> <td style="text-align: center;">2015-2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2015-2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no discernible differences in the market for agricultural land; no market areas have been established.	2015-2020						
3.	Describe the process used to determine and monitor market areas.							
	Sales are mapped, reviewed and monitored to determine what characteristics are impacting the market							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Parcels that are under 20 acres are reviewed for primary use. If a parcel is adjacent to an agricultural parcel of the same owner, then the parcel is considered agricultural.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A contract appraiser was hired to help establish building values for the feed lot and hog confinement barn in 2018. Intensive use is valued at 75% of farm sites and is identified as agricultural.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	CREP, CRP							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	.							
	<u>If your county recognizes a special value, please answer the following</u>							

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

**2020 Plan of Assessment for Hayes County
Assessment Years 2021, 2022 and 2023
July 31, 2020**

Plan of Assessment Requirements:

Pursuant to NE State Statute, 77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. This plan is to be presented to the county board of equalization on or before July 31 each year and to the Department of Revenue on or before October 31 each year.

Assessment requirements for Real Property

All real property in the State of Nebraska is subject to taxation unless expressly exempt by Nebraska Statutes or the Nebraska Constitution. All real property other than agricultural land and horticultural land shall be valued at 92-100% of its actual value. Agricultural and horticultural land shall be valued at 69-75% of the actual value. Personal Property shall be valued at its net book value.

General description of Real Property in Hayes County

Per the March 2020 County Abstract, prior to protests, Hayes County consists of the following real property types:

	Parcels	Land/Min Value	Impr Value	Total Value	% Value
Residential/Rec	321	\$739,760.00	\$10,610,020.00	\$11,349,780.00	2.61
Commercial/Ind	57	\$140,630.00	\$9,388,748.00	\$9,529,378.00	2.19
Agricultural	2102	\$384,947,890.00	\$28,967,255.00	\$413,915,145.00	95.04
Mineral	14	\$ 709,970.00	\$	\$709,970.00	0.16
Total	2460	\$386,538,250.00	\$48,966,023.00	\$435,504,273.00	100

Current Resources:

Staff & Training

Due to the population of Hayes County, the County Clerk is required to be an ex-officio County official who must perform the duties of the Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the position of County Clerk. Current staff consists of the Clerk/Assessor, one full time Deputy and one part time office helper. The Clerk and Deputy Clerk hold valid Nebraska Assessor Certificates.

The 60 hours of education required during the current re-certification period ending December 31, 2022 will be met by all office personnel currently holding an assessor certificate.

Budget

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

2020-2021 Proposed Budget

Salaries	\$88,675.00
Office Operation & Misc	\$14,500.00
Office Equip & Supply & Training	\$2,200.00
Pickup appraisal work	\$7,200.00
	\$112,575.00

Hardware and Software:

Hayes County uses MIPs CAMA and Administrative software for parcel record keeping. GIS Workshop is used to map parcels, land use and soil type. This system will replace the need to update the current cadastral maps. Three new computers, with required hardware specifications to run GIS workshop and maps, were purchased in 2020. Also purchased in 2020 is a Microsoft Surface Pro Tablet that will be used for pickup work.

GIS Workshop has built a web-based appraisal /assessment page for Hayes County. The web page allows anyone with internet access to search for real estate records and information via the internet. We have made efforts to notify the public of this web page through publication in the newspaper, mailings, and informing people in person and by phone.

Property Record Cards

All property record cards are updated annually, or as needed, with hard copies of the current information. Each Property Record Card includes the following information:

- Current owner and address (if applicable, a situs address if different from owners mailing address)
- Legal description of parcel
- A property record break down report detailing:
 - History of property
 - Codes relating to taxing districts,
 - Property classification codes,
 - Soil types and use by acre and total acres
 - Current and previous valuation
 - Book and pages of last deed record

Assessment Procedures

Discover, List and Inventory all property:

All real and personal property subject to taxation shall be assessed as of January 1, current year. The appropriate paperwork for ownership changes, splits and combinations are completed according to statutory requirements. All sales are considered to be arm's length, unless through the verification process, it is proven to be otherwise. Sales questionnaires are sent to both seller and buyer to assist in completing the sales review process.

Data Collection: Hayes County will implement procedures to complete a physical inspection of all properties on a six-year cycle.

Real Property Improvements: Hayes County uses various methods of discovering changes in real property. County and village zoning permits, personal property depreciation schedules, reports of taxpayers, realtors and appraisers, information on sales questionnaires and ongoing physical inspections by staff and other sources are all used as means of discovery.

Homestead Exemptions: Homestead exemption applications are normally accepted in the office from February 1st through June 30 of each year. Letters containing pre-printed applications are sent to previous applicants. When returned, they are verified that the applicant is owner/occupant. Applications along with

an income statement are forwarded to the Nebraska Department of Revenue by August 1st for income verification.

Personal Property: Personal property data is gathered primarily using the taxpayer’s federal income tax depreciation schedules. All Real Estate Transfer Form 521’s with non-real property value excluded from the purchase price are required to provide an itemized listing of such personal property. This information is used the following year for personal property schedule updates. Personal property filing forms are sent to each property owner the beginning of March and deadline reminders are published in the local paper twice prior to the filing deadline. Non-responders are contacted by phone prior to the deadline.

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

Improvements on Leased Land: IOLL data is gathered in the same manner as real property improvements. Current ownership of IOLL’s on school land is updated after each Board of Educational Lands and Funds auction.

Level of Value, Quality and Uniformity for assessment year 2020

Sales rosters provided by the state along with the “what if” spread sheet are used when reviewing the level of value. Information for the following chart was taken from the summary sheets of 2020 Reports and Opinions of the Property Tax Administrator.

Property Class	Median
Residential	100
Commercial	100
Agriculture	74

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

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

Other Functions Performed by the Assessor’s Office

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

* Report of average assessed value in Hayes County of single-family residential property

* Annual Plan of Assessment Report

3. Send Personal Property schedules; administer annual filing of personal property schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property; annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. Centrally Assessed-review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates-management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Send Notice of Valuation Changes
10. Tax Lists; prepare and certify tax lists to County Treasurer for real property, personal property and centrally assessed.
11. Tax List Corrections-prepare tax list correction documents for County Board approval.
12. County Board of Equalization; attend County Board of Equalization meetings for valuation protests, assemble and provide information.
13. TERC Appeals; prepare information and attend taxpayer appeal hearings before TERC, defend valuations.
14. TERC Statewide Equalization; attend hearings if applicable to county, defend values and/or implement orders of the TERC.
15. Education; Assessor education- attend meetings, workshops and educational classes to obtain 60 hours of continuing education to maintain assessor certification.

Assessment Actions Planned for Assessment Year 2021

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

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

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

Assessment Actions Planned for Assessment Year 2022

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

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

Pick-up work for all classes of property will be conducted. County & Village building and zoning permits will be monitored and inspected along with new land sales locations. A pickup list for future site visits is continuously being updated. We will continue the current process of sending sales questionnaires to all sellers and buyers to assist in the maintenance of the sales file. Hayes County will comply with the systematic inspection and review requirements of §77-1311.03. A physical inspection and a GIS Review of Township 6-N will be completed this year.

Assessment Actions Planned for Assessment Year 2023

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

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Respectfully Submitted:

Susan Messersmith
Hayes County Assessor
7/14/20