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DEPARTMENT OF REVENUE

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

WAYNE 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 Wayne County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Wayne County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Dawn Duffy, Wayne County Assessor

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Introduction

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.

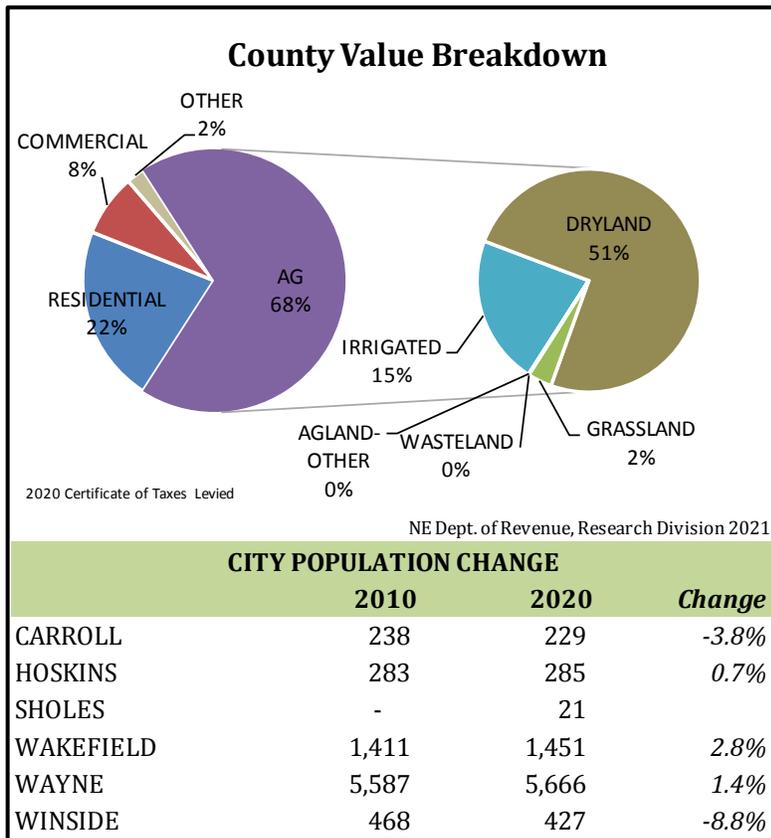
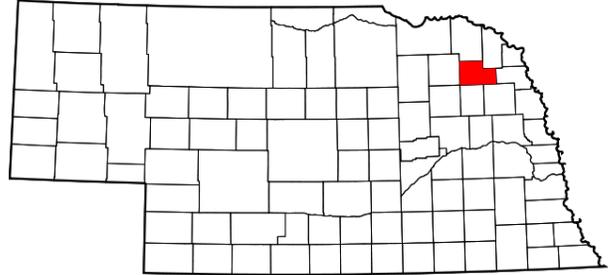
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 443 square miles, Wayne County has 9,385 residents, per the Census Bureau Quick Facts for 2019, a 2% population decline from the 2010 U.S. Census. Reports indicate that 64% of county residents are homeowners and 82% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$127,424 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Wayne County are located in and around Wayne, the county seat. According to the latest information available from the U.S. Census Bureau, there are 244 employer establishments with total employment of 3,393, for a 5% decrease in employment.

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

2021 Residential Correlation for Wayne County

Assessment Actions

For the residential class, all rural residential homes and outbuildings in the county were physically inspected and new photos taken as part of the six-year inspection and review cycle. New costing (2018) for all rural, suburban and Sholes residential properties was applied. New costing (2019) for Beverly Hills/Paradise, Carroll, Hoskins and Winside residential properties was applied. New depreciation tables (2021) were applied to all residential parcels in the county.

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's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. The assessor's office sends out sales questionnaires and uses building permits as part of the sales verification process. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The Wayne County Assessor continues to maintain acceptable sales verification and qualification practices.

The County Assessor recognizes nine valuation groups for the residential class. The majority of the residential market activity occurs in Valuation Group 7, the City of Wayne with limited activity in the smaller subdivisions of Wayne in which are Valuation Groups 1 and 4. Small towns make up Valuation Groups 2, 3, 6 and 8 with rural parcels making up Valuation Group 5. Valuation Group 20 are suburban parcels defined as parcels located within a one mile radius of the small towns and a two mile radius of Wayne, with less than 20 acres. Valuation groups are reviewed to ensure that any economic forces that affect market value are identified.

The required six-year inspection and review cycle is current for the residential class. Lot values are reviewed when reappraisal is done during the six-year review cycle. The County Assessor utilizes the Marshall & Swift 2019 cost tables for all small towns, 2018 cost tables for Rural, Suburban and Sholes and 2008 cost tables for the City of Wayne. The County Assessor is in the process of setting up neighborhood groups for the City of Wayne working towards the goal of updating the 2008 cost tables within the next couple of years.

The County Assessor has a written valuation methodology on file explaining the assessor's assessment practices.

2021 Residential Correlation for Wayne County

Description of Analysis

Residential parcels are analyzed utilizing nine valuation groups that are based on assessor locations in the county.

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

For the residential property class, there were 215 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. When reviewed further, six of the eight valuation groups are represented by a sample that have all three levels of central tendency within the acceptable range. The remaining two valuation groups have unreliably small sample sizes.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

2021 Residential Correlation for Wayne County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	75.78	75.78	75.55	01.35	100.30
2	11	96.62	94.63	93.10	07.45	101.64
3	2	95.94	95.94	96.30	01.22	99.63
5	22	95.97	98.55	96.20	13.62	102.44
6	10	98.88	98.24	96.42	07.80	101.89
7	155	93.88	95.36	92.35	09.77	103.26
8	10	95.60	97.21	95.12	08.65	102.20
20	3	85.67	88.29	89.22	05.99	98.96
____ALL____	215	94.49	95.59	92.85	09.99	102.95

Level of Value

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

2021 Commercial Correlation for Wayne County

Assessment Actions

For the commercial class, rural commercial parcels were reviewed and new photos were taken as part of the six-year inspection and review cycle. An economic depreciation adjustment was applied to apartment buildings to increase property values and a depreciation adjustment was applied to the City of Wayne main street properties to decrease property values to attain market value.

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's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. The sales usability is lower than what is typical statewide. A trimmed sale analysis was conducted with the results indicating that excessive trimming did not affect the level of value. Non-qualified sales were reviewed, which showed adequate comments notating reasons for non-use of sales, reinforcing the County Assessor's understanding of the sales transactions. After all analysis was reviewed, it is believed that there is no apparent sales bias to the commercial class.

The County Assessor has seven valuation groups assigned for the commercial class. Review of the valuation groups is conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during the six-year review cycle. Rural commercial properties were last reviewed in 2020 and urban commercial in 2016. The County Assessor utilizes drive-by reviews, physical inspections and aerial imagery to assist in their rural commercial reviews. Depreciation tables being utilized are from 2017 and cost tables are from 2008. The County Assessor is working towards updating the cost tables within the next couple of years. All of the land on their rural commercial parcels was revalued in 2019.

The County Assessor has a written valuation methodology on file explaining the assessment practices.

2021 Commercial Correlation for Wayne County

Description of Analysis

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

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

Review of the sample shows 14 qualified sales representing all valuation groups. Only one of the three measures of central tendency are within the range which is the median. The PRD is above the range and is influenced by one high dollar sale with a low ratio. If this sale is removed, the PRD improves to be within the recommended range and the COD improves slightly but falls just outside the recommended range.

Analysis of the individual valuation groups shows that Valuation Group 7 represents the majority of the qualified sales with all three measures of central tendency being in the acceptable range. The COD and PRD are within recommended IAAO parameters indicating uniformity of values. All of the other remaining qualified sales fall within the other valuation groups but do not have enough qualified sales to be used for measurement.

Comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the County Assessor. The increase in total value shown on the abstract is due to routine commercial inspection maintenance done which resulted in the reporting of additional improvements.

2021 Commercial Correlation for Wayne County

Equalization and Quality of Assessment

With only 14 total qualified sales, the sample is too small to base an overall level of value. However, a review of the statistics along with all of the other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Wayne County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	1	101.95	101.95	101.95	00.00	100.00
5	1	109.32	109.32	109.32	00.00	100.00
7	9	96.49	101.19	96.13	13.29	105.26
20	3	54.85	118.97	65.14	129.46	182.64
___ALL___	14	99.22	105.63	83.12	27.96	127.08

Level of Value

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

2021 Agricultural Correlation for Wayne County

Assessment Actions

In the agricultural market, the county assessor monitored sales activity and continued to do land use review and pickup work. No land value changes were made for 2021. All rural residential homes and outbuildings in the county were physically inspected and new photos were taken. New cost tables dated 2018 for all rural residential properties was implemented and 2021 depreciation tables were applied to all residential homes in the county.

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's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. The Wayne County Assessor continues to maintain acceptable sales verification and qualification practices.

One market area is currently identified. The county assessor studies the market each year to see if additional areas would be needed. Aerial imagery and drive by reviews are used to keep parcel land use up to date and to pick up new improvements. Aerial imagery is used by the county to review land use from the last flight that was flown in April, 2018. The assessor plans on sending out letters to taxpayers to assist with identifying Wetlands Reserve Program (WRP) parcels in the county. The required six-year inspection and review cycle is current for the agricultural class.

Agricultural homes and rural residential homes carry the same value. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of agricultural homes was last done in 2015 and rural residential in 2020. Costing and depreciation tables utilized from their Computer-Assisted Mass Appraisal (CAMA) system are dated 2018.

The county assessor has a written valuation methodology on file explaining the assessor's assessment practices. The assessor is in the process of working on a market study to identify intensive use.

Description of Analysis

The county has one market area defined for agricultural analysis. The majority of the agricultural land in the county is dryland with some minimal irrigated and grassland. For the agricultural class, all three measures of central tendency are within the acceptable range and show strong support of each other. The COD and PRD are also within the acceptable range indicating the data used for measurement appears reliable.

Further analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. In this county, the majority of the sales are dryland sales with 34

2021 Agricultural Correlation for Wayne County

qualified sales for the study period used for analysis. For the dryland sales, all three measures of central tendency are within the acceptable range as well as the COD and PRD. There were not a sufficient sample of sales in either irrigated or grass.

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

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 improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Wayne County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Wayne County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	75.58	75.12	75.79	03.20	99.12
1	4	75.58	75.12	75.79	03.20	99.12
<u> Dry </u>						
County	34	68.61	71.82	71.18	08.58	100.90
1	34	68.61	71.82	71.18	08.58	100.90
<u> Grass </u>						
County	3	51.28	52.38	54.01	22.74	96.98
1	3	51.28	52.38	54.01	22.74	96.98
<u> ALL </u>						
	43	70.20	70.91	71.97	09.54	98.53

Level of Value

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

2021 Opinions of the Property Tax Administrator for Wayne County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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 Wayne County

Residential Real Property - Current

Number of Sales	215	Median	94.49
Total Sales Price	\$31,935,697	Mean	95.59
Total Adj. Sales Price	\$31,935,697	Wgt. Mean	92.85
Total Assessed Value	\$29,652,980	Average Assessed Value of the Base	\$103,416
Avg. Adj. Sales Price	\$148,538	Avg. Assessed Value	\$137,921

Confidence Interval - Current

95% Median C.I	92.62 to 96.24
95% Wgt. Mean C.I	91.15 to 94.55
95% Mean C.I	93.58 to 97.60
% of Value of the Class of all Real Property Value in the County	18.81
% of Records Sold in the Study Period	6.28
% of Value Sold in the Study Period	8.38

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	203	95	94.86
2019	183	95	95.37
2018	197	95	95.33
2017	195	95	94.70

2021 Commission Summary for Wayne County

Commercial Real Property - Current

Number of Sales	14	Median	99.22
Total Sales Price	\$3,530,000	Mean	105.63
Total Adj. Sales Price	\$3,530,000	Wgt. Mean	83.12
Total Assessed Value	\$2,934,300	Average Assessed Value of the Base	\$300,979
Avg. Adj. Sales Price	\$252,143	Avg. Assessed Value	\$209,593

Confidence Interval - Current

95% Median C.I	68.17 to 124.11
95% Wgt. Mean C.I	45.19 to 121.06
95% Mean C.I	76.93 to 134.33
% of Value of the Class of all Real Property Value in the County	7.81
% of Records Sold in the Study Period	2.87
% of Value Sold in the Study Period	2.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	16	100	94.37
2019	15	100	93.92
2018	17	100	96.55
2017	22	99	98.67

**90 Wayne
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 : 215
 Total Sales Price : 31,935,697
 Total Adj. Sales Price : 31,935,697
 Total Assessed Value : 29,652,980
 Avg. Adj. Sales Price : 148,538
 Avg. Assessed Value : 137,921

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 96
 COD : 09.99
 PRD : 102.95

COV : 15.73
 STD : 15.04
 Avg. Abs. Dev : 09.44
 MAX Sales Ratio : 185.42
 MIN Sales Ratio : 67.41

95% Median C.I. : 92.62 to 96.24
 95% Wgt. Mean C.I. : 91.15 to 94.55
 95% Mean C.I. : 93.58 to 97.60

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	27	97.73	98.49	97.57	07.02	100.94	81.23	117.57	94.40 to 103.94	148,835	145,212	
01-JAN-19 To 31-MAR-19	16	96.44	96.16	94.96	05.79	101.26	84.33	106.30	90.34 to 101.84	163,263	155,032	
01-APR-19 To 30-JUN-19	32	93.79	95.27	93.38	09.27	102.02	67.82	167.09	89.90 to 96.80	147,559	137,794	
01-JUL-19 To 30-SEP-19	33	96.95	100.87	97.57	10.42	103.38	76.56	185.42	93.48 to 100.88	142,935	139,463	
01-OCT-19 To 31-DEC-19	23	93.04	95.63	94.17	07.80	101.55	76.39	124.08	90.64 to 98.59	147,717	139,099	
01-JAN-20 To 31-MAR-20	19	96.24	98.66	95.88	09.00	102.90	70.18	146.56	91.35 to 101.84	128,524	123,235	
01-APR-20 To 30-JUN-20	34	90.38	92.08	86.30	12.17	106.70	70.11	151.13	82.74 to 95.43	153,625	132,581	
01-JUL-20 To 30-SEP-20	31	89.85	89.45	87.26	11.82	102.51	67.41	132.81	82.56 to 94.08	154,952	135,212	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	108	96.37	97.92	95.91	08.64	102.10	67.82	185.42	94.49 to 97.37	148,792	142,712	
01-OCT-19 To 30-SEP-20	107	92.05	93.25	89.75	10.90	103.90	67.41	151.13	90.51 to 94.77	148,282	133,085	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	104	95.54	97.26	95.10	08.90	102.27	67.82	185.42	93.04 to 96.95	148,543	141,264	
<u>ALL</u>	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	2	75.78	75.78	75.55	01.35	100.30	74.76	76.80	N/A	271,000	204,728	
2	11	96.62	94.63	93.10	07.45	101.64	71.21	105.40	77.71 to 104.06	77,433	72,088	
3	2	95.94	95.94	96.30	01.22	99.63	94.77	97.11	N/A	107,750	103,760	
5	22	95.97	98.55	96.20	13.62	102.44	67.82	161.22	87.07 to 103.99	189,651	182,449	
6	10	98.88	98.24	96.42	07.80	101.89	79.29	115.86	89.85 to 106.45	180,695	174,220	
7	155	93.88	95.36	92.35	09.77	103.26	67.41	185.42	91.56 to 96.17	145,704	134,560	
8	10	95.60	97.21	95.12	08.65	102.20	85.91	115.97	86.25 to 106.30	96,950	92,223	
20	3	85.67	88.29	89.22	05.99	98.96	81.90	97.29	N/A	264,500	236,000	
<u>ALL</u>	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921	

**90 Wayne
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 : 215
 Total Sales Price : 31,935,697
 Total Adj. Sales Price : 31,935,697
 Total Assessed Value : 29,652,980
 Avg. Adj. Sales Price : 148,538
 Avg. Assessed Value : 137,921

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 96
 COD : 09.99
 PRD : 102.95

COV : 15.73
 STD : 15.04
 Avg. Abs. Dev : 09.44
 MAX Sales Ratio : 185.42
 MIN Sales Ratio : 67.41

95% Median C.I. : 92.62 to 96.24
 95% Wgt. Mean C.I. : 91.15 to 94.55
 95% Mean C.I. : 93.58 to 97.60

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921
06											
07											
<u>ALL</u>	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	9,765	9,850
Less Than 30,000	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	9,765	9,850
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921
Greater Than 14,999	214	94.45	95.57	92.85	10.01	102.93	67.41	185.42	92.62 to 96.24	149,187	138,519
Greater Than 29,999	214	94.45	95.57	92.85	10.01	102.93	67.41	185.42	92.62 to 96.24	149,187	138,519
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	9,765	9,850
15,000 TO 29,999											
30,000 TO 59,999	25	98.58	108.50	107.58	19.72	100.86	70.18	185.42	92.83 to 111.63	45,170	48,593
60,000 TO 99,999	34	96.48	98.27	98.18	08.06	100.09	77.28	129.03	91.56 to 101.84	81,191	79,711
100,000 TO 149,999	65	96.24	95.72	95.37	08.05	100.37	67.41	161.22	93.48 to 97.11	128,792	122,827
150,000 TO 249,999	69	92.30	91.53	91.24	08.58	100.32	67.82	124.08	89.90 to 94.49	184,372	168,226
250,000 TO 499,999	21	90.14	88.60	88.24	07.89	100.41	70.11	101.39	82.56 to 95.85	330,619	291,749
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	215	94.49	95.59	92.85	09.99	102.95	67.41	185.42	92.62 to 96.24	148,538	137,921

90 Wayne
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 : 14
Total Sales Price : 3,530,000
Total Adj. Sales Price : 3,530,000
Total Assessed Value : 2,934,300
Avg. Adj. Sales Price : 252,143
Avg. Assessed Value : 209,593

MEDIAN : 99
WGT. MEAN : 83
MEAN : 106
COD : 27.96
PRD : 127.08

COV : 47.06
STD : 49.71
Avg. Abs. Dev : 27.74
MAX Sales Ratio : 257.55
MIN Sales Ratio : 44.52

95% Median C.I. : 68.17 to 124.11
95% Wgt. Mean C.I. : 45.19 to 121.06
95% Mean C.I. : 76.93 to 134.33

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	2	95.88	95.88	93.56	06.34	102.48	89.80	101.95	N/A	105,000	98,240
01-JAN-18 To 31-MAR-18	1	96.49	96.49	96.49	00.00	100.00	96.49	96.49	N/A	65,000	62,720
01-APR-18 To 30-JUN-18	1	257.55	257.55	257.55	00.00	100.00	257.55	257.55	N/A	150,000	386,330
01-JUL-18 To 30-SEP-18	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	200,000	136,345
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	44.52	44.52	44.52	00.00	100.00	44.52	44.52	N/A	1,350,000	601,040
01-APR-19 To 30-JUN-19	1	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	245,000	234,945
01-JUL-19 To 30-SEP-19	3	103.83	94.73	91.66	22.68	103.35	54.85	125.51	N/A	86,667	79,440
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
01-APR-20 To 30-JUN-20	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
01-JUL-20 To 30-SEP-20	2	117.72	117.72	118.63	05.44	99.23	111.32	124.11	N/A	87,500	103,800
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	5	96.49	122.79	125.10	41.78	98.15	68.17	257.55	N/A	125,000	156,375
01-OCT-18 To 30-SEP-19	5	95.90	84.92	57.91	27.10	146.64	44.52	125.51	N/A	371,000	214,861
01-OCT-19 To 30-SEP-20	4	110.32	110.08	102.68	06.93	107.21	95.55	124.11	N/A	262,500	269,530
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	3	96.49	140.74	141.06	65.43	99.77	68.17	257.55	N/A	138,333	195,132
01-JAN-19 To 31-DEC-19	5	95.90	84.92	57.91	27.10	146.64	44.52	125.51	N/A	371,000	214,861
<u>ALL</u>	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
3	1	101.95	101.95	101.95	00.00	100.00	101.95	101.95	N/A	65,000	66,270
5	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
7	9	96.49	101.19	96.13	13.29	105.26	68.17	125.51	89.80 to 124.11	179,444	172,500
20	3	54.85	118.97	65.14	129.46	182.64	44.52	257.55	N/A	533,333	347,407
<u>ALL</u>	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593

**90 Wayne
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 : 14
 Total Sales Price : 3,530,000
 Total Adj. Sales Price : 3,530,000
 Total Assessed Value : 2,934,300
 Avg. Adj. Sales Price : 252,143
 Avg. Assessed Value : 209,593

MEDIAN : 99
 WGT. MEAN : 83
 MEAN : 106
 COD : 27.96
 PRD : 127.08

COV : 47.06
 STD : 49.71
 Avg. Abs. Dev : 27.74
 MAX Sales Ratio : 257.55
 MIN Sales Ratio : 44.52

95% Median C.I. : 68.17 to 124.11
 95% Wgt. Mean C.I. : 45.19 to 121.06
 95% Mean C.I. : 76.93 to 134.33

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
03	12	102.89	111.57	111.64	26.28	99.94	54.85	257.55	89.80 to 124.11	129,583	144,671
04	1	44.52	44.52	44.52	00.00	100.00	44.52	44.52	N/A	1,350,000	601,040
<u>ALL</u>	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593

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	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593
Greater Than 14,999	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593
Greater Than 29,999	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	5	103.83	107.82	108.48	07.40	99.39	96.49	125.51	N/A	73,000	79,190
100,000 TO 149,999	3	89.80	89.59	89.61	25.71	99.98	54.85	124.11	N/A	115,000	103,057
150,000 TO 249,999	3	95.90	140.54	127.33	65.83	110.37	68.17	257.55	N/A	198,333	252,540
250,000 TO 499,999	1	109.32	109.32	109.32	00.00	100.00	109.32	109.32	N/A	250,000	273,310
500,000 TO 999,999	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
1,000,000 +	1	44.52	44.52	44.52	00.00	100.00	44.52	44.52	N/A	1,350,000	601,040
<u>ALL</u>	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593

90 Wayne
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 : 14
 Total Sales Price : 3,530,000
 Total Adj. Sales Price : 3,530,000
 Total Assessed Value : 2,934,300
 Avg. Adj. Sales Price : 252,143
 Avg. Assessed Value : 209,593

MEDIAN : 99
 WGT. MEAN : 83
 MEAN : 106
 COD : 27.96
 PRD : 127.08

COV : 47.06
 STD : 49.71
 Avg. Abs. Dev : 27.74
 MAX Sales Ratio : 257.55
 MIN Sales Ratio : 44.52

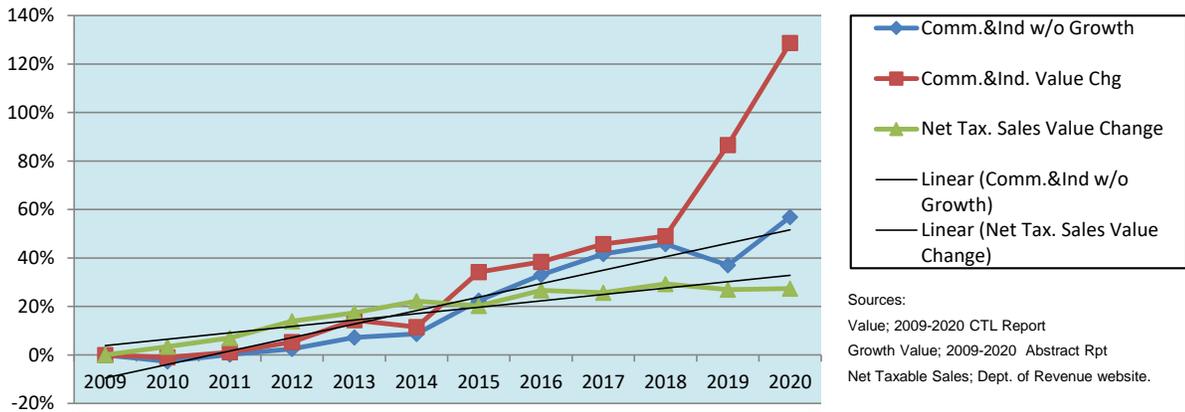
95% Median C.I. : 68.17 to 124.11
 95% Wgt. Mean C.I. : 45.19 to 121.06
 95% Mean C.I. : 76.93 to 134.33

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	54.85	54.85	54.85	00.00	100.00	54.85	54.85	N/A	100,000	54,850
344	2	114.67	114.67	114.67	09.45	100.00	103.83	125.51	N/A	80,000	91,735
350	1	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	245,000	234,945
352	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	625,000	597,210
353	2	110.30	110.30	113.23	12.52	97.41	96.49	124.11	N/A	82,500	93,415
406	3	109.32	152.22	144.93	51.15	105.03	89.80	257.55	N/A	181,667	263,283
470	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	75,000	83,490
494	1	44.52	44.52	44.52	00.00	100.00	44.52	44.52	N/A	1,350,000	601,040
528	2	85.06	85.06	76.46	19.86	111.25	68.17	101.95	N/A	132,500	101,308
<u>ALL</u>	14	99.22	105.63	83.12	27.96	127.08	44.52	257.55	68.17 to 124.11	252,143	209,593

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	\$ 60,969,530	\$ 347,530		\$ 60,622,000	--	\$ 61,455,545	--
2009	\$ 62,051,760	\$ 1,046,215	1.69%	\$ 61,005,545	--	\$ 59,009,775	--
2010	\$ 61,418,550	\$ 1,025,165	1.67%	\$ 60,393,385	-2.67%	\$ 61,048,900	3.46%
2011	\$ 62,723,705	\$ 598,680	0.95%	\$ 62,125,025	1.15%	\$ 63,115,958	3.39%
2012	\$ 65,368,630	\$ 1,766,855	2.70%	\$ 63,601,775	1.40%	\$ 67,204,877	6.48%
2013	\$ 70,955,805	\$ 4,410,695	6.22%	\$ 66,545,110	1.80%	\$ 69,242,242	3.03%
2014	\$ 69,179,240	\$ 1,735,300	2.51%	\$ 67,443,940	-4.95%	\$ 72,093,871	4.12%
2015	\$ 83,277,960	\$ 7,320,050	8.79%	\$ 75,957,910	9.80%	\$ 70,945,327	-1.59%
2016	\$ 85,846,980	\$ 3,300,060	3.84%	\$ 82,546,920	-0.88%	\$ 74,719,653	5.32%
2017	\$ 90,423,925	\$ 2,561,075	2.83%	\$ 87,862,850	2.35%	\$ 74,187,262	-0.71%
2018	\$ 92,424,430	\$ 1,970,400	2.13%	\$ 90,454,030	0.03%	\$ 76,293,786	2.84%
2019	\$ 115,750,730	\$ 30,758,110	26.57%	\$ 84,992,620	-8.04%	\$ 74,924,722	-1.79%
2020	\$ 141,879,305	\$ 44,524,570	31.38%	\$ 97,354,735	-15.89%	\$ 75,133,877	0.28%
Ann %chg	6.43%			Average	0.00%	2.42%	2.45%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-2.67%	-1.02%	3.46%
2011	0.12%	1.08%	6.96%
2012	2.50%	5.35%	13.89%
2013	7.24%	14.35%	17.34%
2014	8.69%	11.49%	22.17%
2015	22.41%	34.21%	20.23%
2016	33.03%	38.35%	26.62%
2017	41.60%	45.72%	25.72%
2018	45.77%	48.95%	29.29%
2019	36.97%	86.54%	26.97%
2020	56.89%	128.65%	27.32%

County Number	90
County Name	Wayne

90 Wayne
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 : 43
Total Sales Price : 36,797,045
Total Adj. Sales Price : 36,797,045
Total Assessed Value : 26,482,450
Avg. Adj. Sales Price : 855,745
Avg. Assessed Value : 615,871

MEDIAN : 70
WGT. MEAN : 72
MEAN : 71
COD : 09.54
PRD : 98.53

COV : 13.34
STD : 09.46
Avg. Abs. Dev : 06.70
MAX Sales Ratio : 88.05
MIN Sales Ratio : 35.44

95% Median C.I. : 67.48 to 74.17
95% Wgt. Mean C.I. : 69.42 to 74.52
95% Mean C.I. : 68.08 to 73.74

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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	5	67.19	68.88	68.13	03.97	101.10	65.12	76.82	N/A	711,600	484,812
01-JAN-18 To 31-MAR-18	4	72.46	72.35	72.51	14.13	99.78	56.42	88.05	N/A	728,500	528,231
01-APR-18 To 30-JUN-18	9	67.48	69.11	68.45	05.08	100.96	63.03	78.62	65.68 to 73.06	800,780	548,127
01-JUL-18 To 30-SEP-18	1	74.17	74.17	74.17	00.00	100.00	74.17	74.17	N/A	860,000	637,845
01-OCT-18 To 31-DEC-18	3	51.28	51.44	59.19	20.90	86.91	35.44	67.61	N/A	590,809	349,717
01-JAN-19 To 31-MAR-19	10	76.71	76.43	76.72	09.41	99.62	65.93	87.47	68.13 to 86.32	975,806	748,613
01-APR-19 To 30-JUN-19	2	76.51	76.51	76.42	05.32	100.12	72.44	80.58	N/A	513,650	392,530
01-JUL-19 To 30-SEP-19	2	70.42	70.42	70.35	00.31	100.10	70.20	70.64	N/A	856,375	602,420
01-OCT-19 To 31-DEC-19	4	76.69	74.95	76.52	04.80	97.95	67.34	79.10	N/A	1,145,124	876,249
01-JAN-20 To 31-MAR-20	2	69.96	69.96	69.74	08.59	100.32	63.95	75.96	N/A	1,165,000	812,418
01-APR-20 To 30-JUN-20	1	66.80	66.80	66.80	00.00	100.00	66.80	66.80	N/A	1,077,000	719,470
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	19	67.80	69.99	69.52	07.17	100.68	56.42	88.05	65.73 to 74.17	765,211	531,998
01-OCT-18 To 30-SEP-19	17	70.64	71.32	73.75	12.19	96.71	35.44	87.47	67.61 to 80.79	839,443	619,128
01-OCT-19 To 30-SEP-20	7	75.20	72.36	73.23	06.68	98.81	63.95	79.10	63.95 to 79.10	1,141,071	835,614
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	17	67.61	67.05	68.48	11.08	97.91	35.44	88.05	63.03 to 74.17	750,203	513,709
01-JAN-19 To 31-DEC-19	18	74.00	75.44	76.01	07.85	99.25	65.93	87.47	70.20 to 80.62	948,811	721,168
<u>ALL</u>	43	70.20	70.91	71.97	09.54	98.53	35.44	88.05	67.48 to 74.17	855,745	615,871

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	43	70.20	70.91	71.97	09.54	98.53	35.44	88.05	67.48 to 74.17	855,745	615,871
<u>ALL</u>	43	70.20	70.91	71.97	09.54	98.53	35.44	88.05	67.48 to 74.17	855,745	615,871

90 Wayne
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 : 43
 Total Sales Price : 36,797,045
 Total Adj. Sales Price : 36,797,045
 Total Assessed Value : 26,482,450
 Avg. Adj. Sales Price : 855,745
 Avg. Assessed Value : 615,871

MEDIAN : 70
 WGT. MEAN : 72
 MEAN : 71
 COD : 09.54
 PRD : 98.53

COV : 13.34
 STD : 09.46
 Avg. Abs. Dev : 06.70
 MAX Sales Ratio : 88.05
 MIN Sales Ratio : 35.44

95% Median C.I. : 67.48 to 74.17
 95% Wgt. Mean C.I. : 69.42 to 74.52
 95% Mean C.I. : 68.08 to 73.74

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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
_____Dry_____											
County	28	67.71	70.00	69.20	06.71	101.16	56.42	87.47	66.81 to 72.44	797,836	552,110
1	28	67.71	70.00	69.20	06.71	101.16	56.42	87.47	66.81 to 72.44	797,836	552,110
_____Grass_____											
County	2	43.36	43.36	44.57	18.27	97.29	35.44	51.28	N/A	323,714	144,290
1	2	43.36	43.36	44.57	18.27	97.29	35.44	51.28	N/A	323,714	144,290
_____ALL_____	43	70.20	70.91	71.97	09.54	98.53	35.44	88.05	67.48 to 74.17	855,745	615,871

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	75.58	75.12	75.79	03.20	99.12	70.20	79.10	N/A	1,373,688	1,041,066
1	4	75.58	75.12	75.79	03.20	99.12	70.20	79.10	N/A	1,373,688	1,041,066
_____Dry_____											
County	34	68.61	71.82	71.18	08.58	100.90	56.42	88.05	67.34 to 74.17	801,709	570,639
1	34	68.61	71.82	71.18	08.58	100.90	56.42	88.05	67.34 to 74.17	801,709	570,639
_____Grass_____											
County	3	51.28	52.38	54.01	22.74	96.98	35.44	70.43	N/A	339,853	183,557
1	3	51.28	52.38	54.01	22.74	96.98	35.44	70.43	N/A	339,853	183,557
_____ALL_____	43	70.20	70.91	71.97	09.54	98.53	35.44	88.05	67.48 to 74.17	855,745	615,871

Wayne County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Wayne	1	6100	6050	6000	5950	5750	5600	5400	4700	5624
Cedar	2	6045	6045	5830	5830	5745	5745	4650	4650	5172
Dixon	1	5285	5190	4930	4770	4435	4115	4030	3865	4625
Thurston	1	6000	6000	5800	5800	5600	5600	4700	4290	5530
Cuming	1	6351	n/a	5962	6343	4466	n/a	5451	4651	5912
Cuming	3	6570	6567	6196	6306	5398	5720	5573	4890	5959
Madison	2	5173	5000	4643	4563	4350	4275	3515	2975	4451
Pierce	1	5447	5258	4911	4840	4756	4514	3665	3474	4637

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Wayne	1	5700	5650	5550	5450	5200	4650	4100	3795	4988
Cedar	2	5155	5155	4979	4980	4950	4949	3875	3875	4779
Dixon	1	5285	4890	4770	4700	4675	4200	4000	3520	4383
Thurston	1	5400	5300	5000	4900	4700	4600	3500	3400	4630
Cuming	1	6019	6025	5654	3500	4803	5175	4310	4304	5499
Cuming	3	6280	6280	5882	5736	4101	5370	4440	4286	5683
Madison	2	4400	4129	3694	3614	3198	2978	2491	2025	3497
Pierce	1	4300	4165	3925	3740	3250	3150	2195	1915	3497

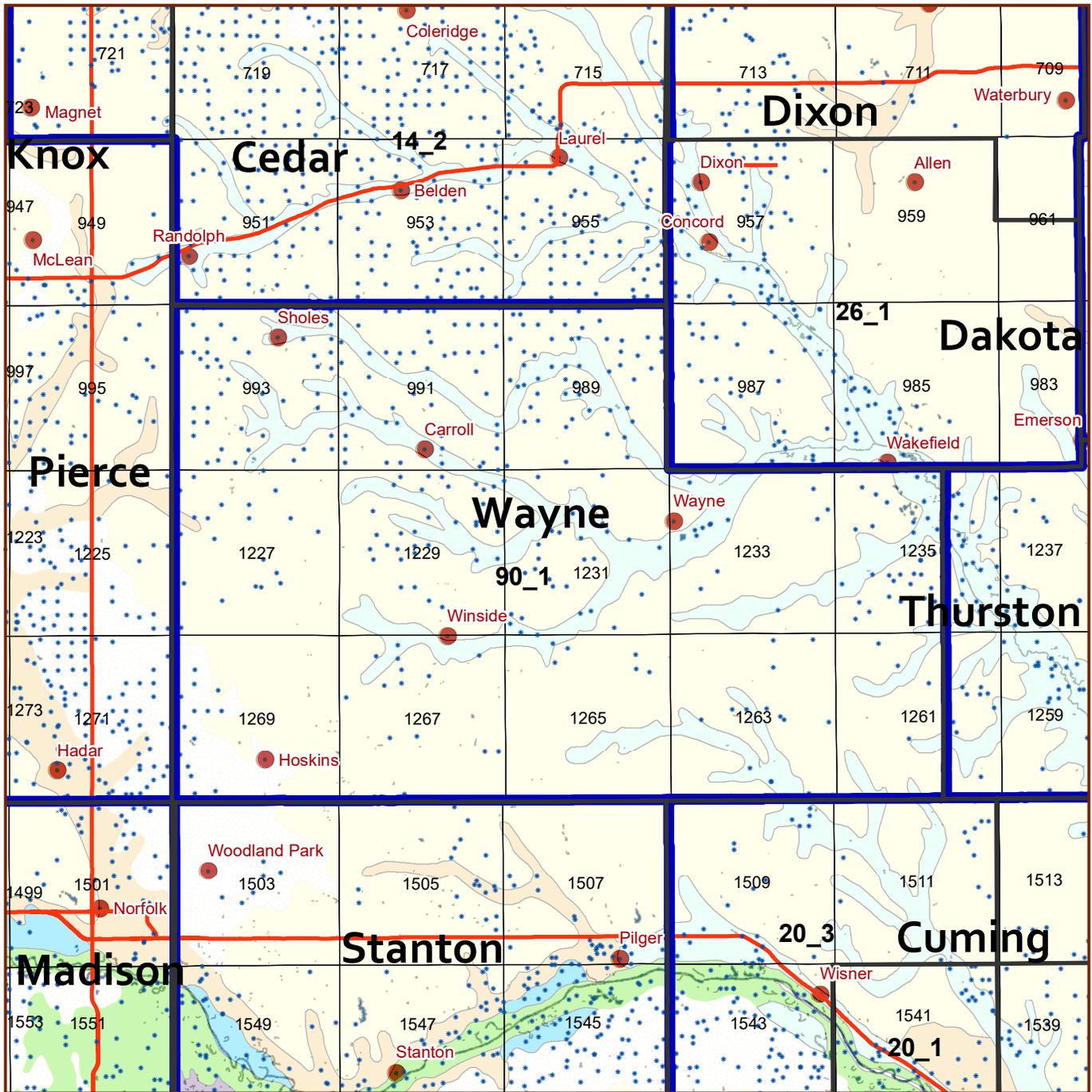
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Wayne	1	2200	2100	1950	1850	1750	n/a	n/a	n/a	2084
Cedar	2	2454	2455	2235	2235	2030	2030	1810	n/a	2357
Dixon	1	2430	2300	2030	n/a	1845	1720	n/a	n/a	2227
Thurston	1	1800	1800	1700	1700	1600	n/a	1400	n/a	1772
Cuming	1	2421	2398	1997	2093	n/a	n/a	n/a	n/a	2324
Cuming	3	2440	2146	1741	1915	n/a	n/a	n/a	n/a	2108
Madison	2	1912	1795	1697	1625	1464	n/a	n/a	n/a	1788
Pierce	1	1900	1805	1650	1420	1355	1200	1050	1000	1677

County	Mkt Area	CRP	TIMBER	WASTE
Wayne	1	3806	n/a	100
Cedar	2	1950	1028	600
Dixon	1	4450	1309	93
Thurston	1	n/a	475	75
Cuming	1	4609	1134	125
Cuming	3	4169	1101	125
Madison	2	3495	669	150
Pierce	1	3050	817	150

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.

WAYNE COUNTY



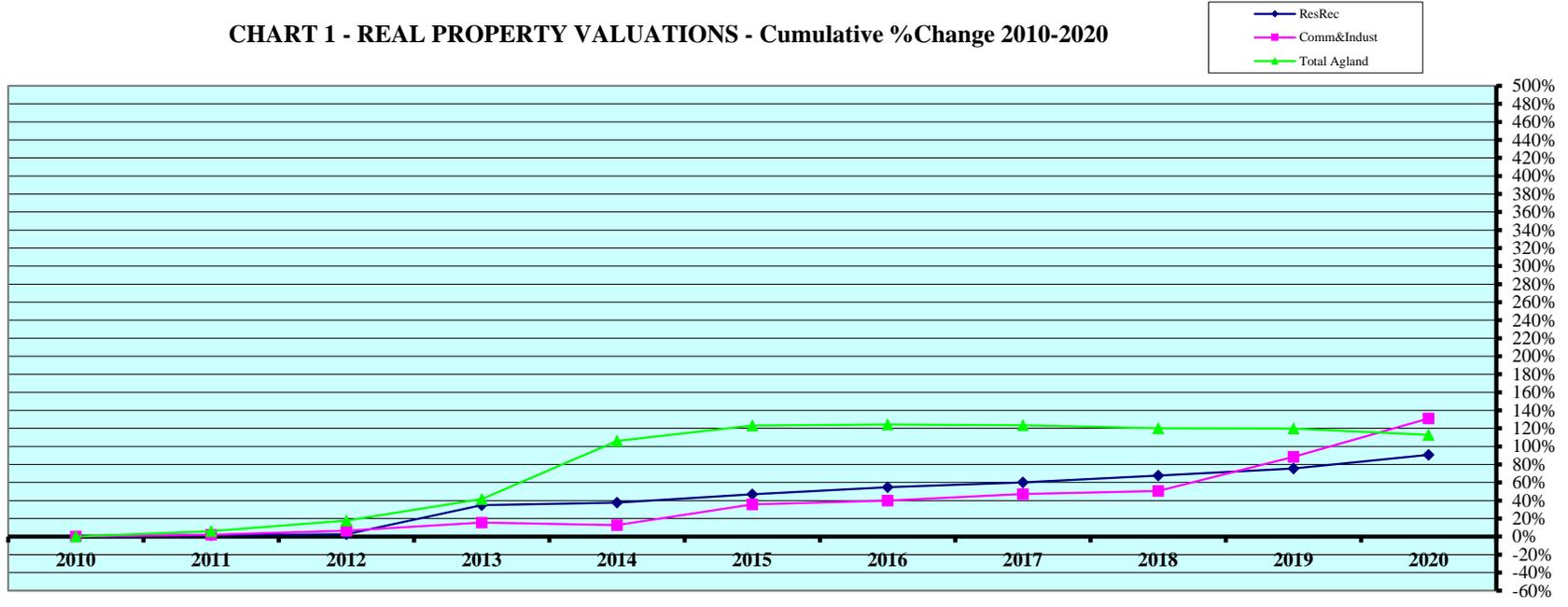
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	175,289,100	--	--	--	61,418,550	--	--	--	594,983,395	--	--	--
2011	177,675,415	2,386,315	1.36%	1.36%	62,723,705	1,305,155	2.13%	2.13%	631,199,940	36,216,545	6.09%	6.09%
2012	179,981,445	2,306,030	1.30%	2.68%	65,368,630	2,644,925	4.22%	6.43%	701,402,465	70,202,525	11.12%	17.89%
2013	236,398,595	56,417,150	31.35%	34.86%	70,955,805	5,587,175	8.55%	15.53%	842,565,755	141,163,290	20.13%	41.61%
2014	241,135,015	4,736,420	2.00%	37.56%	69,179,240	-1,776,565	-2.50%	12.64%	1,226,500,930	383,935,175	45.57%	106.14%
2015	257,536,055	16,401,040	6.80%	46.92%	83,277,960	14,098,720	20.38%	35.59%	1,327,449,155	100,948,225	8.23%	123.11%
2016	271,157,625	13,621,570	5.29%	54.69%	85,846,980	2,569,020	3.08%	39.77%	1,334,784,450	7,335,295	0.55%	124.34%
2017	280,533,255	9,375,630	3.46%	60.04%	90,423,925	4,576,945	5.33%	47.23%	1,330,291,660	-4,492,790	-0.34%	123.58%
2018	293,887,590	13,354,335	4.76%	67.66%	92,424,430	2,000,505	2.21%	50.48%	1,308,938,200	-21,353,460	-1.61%	120.00%
2019	307,492,890	13,605,300	4.63%	75.42%	115,750,730	23,326,300	25.24%	88.46%	1,308,606,575	-331,625	-0.03%	119.94%
2020	334,273,140	26,780,250	8.71%	90.70%	141,879,305	26,128,575	22.57%	131.00%	1,265,470,795	-43,135,780	-3.30%	112.69%

Rate Annual %chg: Residential & Recreational **6.67%**

Commercial & Industrial **8.73%**

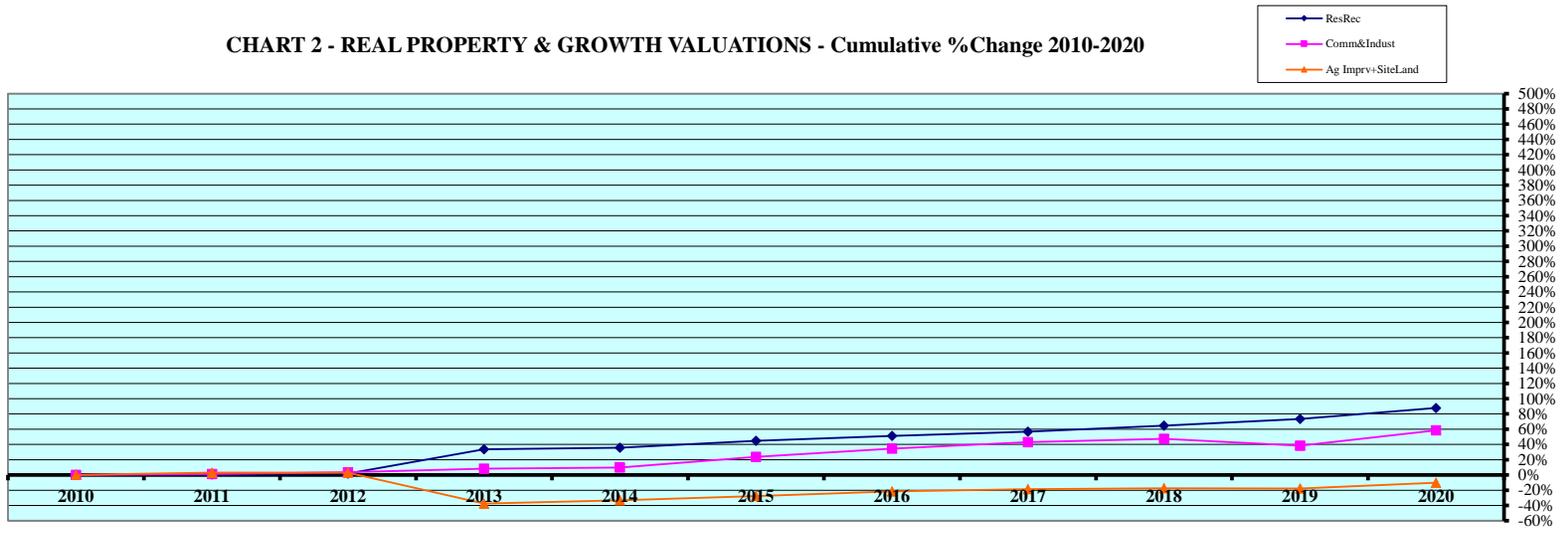
Agricultural Land **7.84%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 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	175,289,100	1,642,960	0.94%	173,646,140	--	--	61,418,550	1,025,165	1.67%	60,393,385	--	--				
2011	177,675,415	1,090,290	0.61%	176,585,125	0.74%	0.74%	62,723,705	598,680	0.95%	62,125,025	1.15%	1.15%				
2012	179,981,445	1,548,245	0.86%	178,433,200	0.43%	1.79%	65,368,630	1,766,855	2.70%	63,601,775	1.40%	3.55%				
2013	236,398,595	2,319,690	0.98%	234,078,905	30.06%	33.54%	70,955,805	4,410,695	6.22%	66,545,110	1.80%	8.35%				
2014	241,135,015	3,096,405	1.28%	238,038,610	0.69%	35.80%	69,179,240	1,735,300	2.51%	67,443,940	-4.95%	9.81%				
2015	257,536,055	3,734,510	1.45%	253,801,545	5.25%	44.79%	83,277,960	7,320,050	8.79%	75,957,910	9.80%	23.67%				
2016	271,157,625	5,927,475	2.19%	265,230,150	2.99%	51.31%	85,846,980	3,300,060	3.84%	82,546,920	-0.88%	34.40%				
2017	280,533,255	5,853,785	2.09%	274,679,470	1.30%	56.70%	90,423,925	2,561,075	2.83%	87,862,850	2.35%	43.06%				
2018	293,887,590	5,443,365	1.85%	288,444,225	2.82%	64.55%	92,424,430	1,970,400	2.13%	90,454,030	0.03%	47.27%				
2019	307,492,890	3,723,850	1.21%	303,769,040	3.36%	73.30%	115,750,730	30,758,110	26.57%	84,992,620	-8.04%	38.38%				
2020	334,273,140	4,971,285	1.49%	329,301,855	7.09%	87.86%	141,879,305	44,524,570	31.38%	97,354,735	-15.89%	58.51%				
Rate Ann%chg	6.67%			Resid & Recreat w/o growth			5.47%			8.73%			C & I w/o growth		-1.32%	

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	89,361,385	36,838,185	126,199,570	2,266,160	1.80%	123,933,410	--	--		
2011	92,017,420	40,714,400	132,731,820	2,662,800	2.01%	130,069,020	3.07%	3.07%		
2012	92,884,710	40,529,705	133,414,415	3,603,480	2.70%	129,810,935	-2.20%	2.86%		
2013	49,817,845	31,734,860	81,552,705	2,712,930	3.33%	78,839,775	-40.91%	-37.53%		
2014	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	3.30%	-33.24%		
2015	58,157,840	35,318,660	93,476,500	2,419,450	2.59%	91,057,050	5.77%	-27.85%		
2016	63,765,650	39,237,435	103,003,085	4,082,525	3.96%	98,920,560	5.82%	-21.62%		
2017	63,768,835	41,456,890	105,225,725	2,575,660	2.45%	102,650,065	-0.34%	-18.66%		
2018	63,199,015	41,748,780	104,947,795	685,210	0.65%	104,262,585	-0.92%	-17.38%		
2019	62,603,880	42,199,920	104,803,800	1,177,795	1.12%	103,626,005	-1.26%	-17.89%		
2020	72,817,950	41,304,520	114,122,470	927,170	0.81%	113,195,300	8.01%	-10.30%		
Rate Ann%chg	-2.03%		1.15%		-1.00%		Ag Imprv+Site w/o growth		-1.97%	

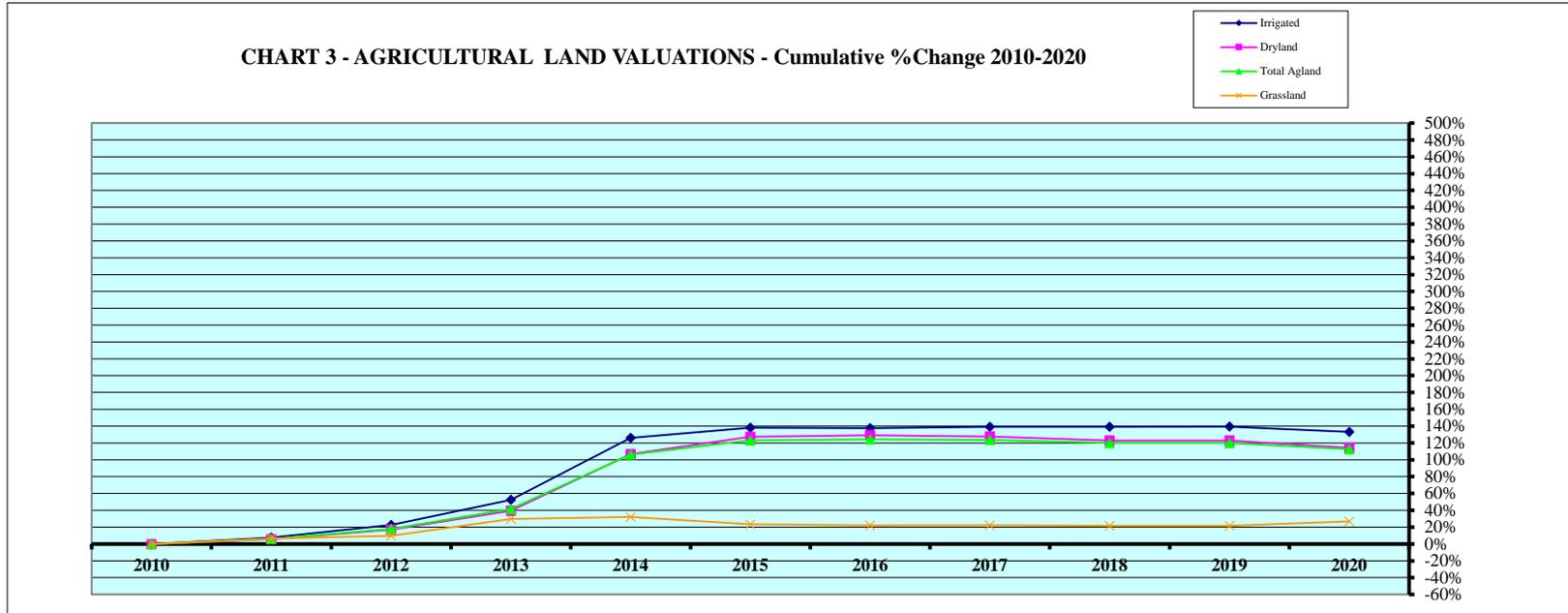
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 90
County WAYNE

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	117,551,520	--	--	--	441,650,885	--	--	--	35,137,415	--	--	--
2011	126,375,960	8,824,440	7.51%	7.51%	466,495,195	24,844,310	5.63%	5.63%	37,458,470	2,321,055	6.61%	6.61%
2012	143,993,920	17,617,960	13.94%	22.49%	517,627,670	51,132,475	10.96%	17.20%	38,574,505	1,116,035	2.98%	9.78%
2013	179,217,810	35,223,890	24.46%	52.46%	616,518,985	98,891,315	19.10%	39.59%	45,581,205	7,006,700	18.16%	29.72%
2014	265,660,530	86,442,720	48.23%	125.99%	913,084,385	296,565,400	48.10%	106.74%	46,430,235	849,030	1.86%	32.14%
2015	279,960,190	14,299,660	5.38%	138.16%	1,003,626,035	90,541,650	9.92%	127.24%	43,329,520	-3,100,715	-6.68%	23.31%
2016	279,405,810	-54,380	-0.20%	137.69%	1,011,871,135	8,245,100	0.82%	129.11%	42,946,395	-383,125	-0.88%	22.22%
2017	281,319,700	1,913,890	0.68%	139.32%	1,005,330,910	-6,540,225	-0.65%	127.63%	43,000,865	54,470	0.13%	22.38%
2018	281,138,275	-181,425	-0.06%	139.16%	984,430,675	-20,900,235	-2.08%	122.90%	42,728,245	-272,620	-0.63%	21.60%
2019	281,379,650	241,375	0.09%	139.37%	983,900,485	-530,190	-0.05%	122.78%	42,672,550	-55,695	-0.13%	21.44%
2020	274,136,735	-7,242,915	-2.57%	133.21%	945,726,270	-38,174,215	-3.88%	114.13%	44,612,765	1,940,215	4.55%	26.97%

Rate Ann.%chg: Irrigated **8.84%** Dryland **7.91%** Grassland **2.42%**

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	643,575	--	--	--	0	--	--	--	594,983,395	--	--	--
2011	870,315	226,740	35.23%	35.23%	0	0			631,199,940	36,216,545	6.09%	6.09%
2012	1,206,370	336,055	38.61%	87.45%	0	0			701,402,465	70,202,525	11.12%	17.89%
2013	1,247,755	41,385	3.43%	93.88%	0	0			842,565,755	141,163,290	20.13%	41.61%
2014	1,245,330	-2,425	-0.19%	93.50%	80,450	80,450			1,226,500,930	383,935,175	45.57%	106.14%
2015	533,410	-711,920	-57.17%	-17.12%	0	-80,450	-100.00%		1,327,449,155	100,948,225	8.23%	123.11%
2016	561,110	27,700	5.19%	-12.81%	0	0			1,334,784,450	7,335,295	0.55%	124.34%
2017	640,185	79,075	14.09%	-0.53%	0	0			1,330,291,660	-4,492,790	-0.34%	123.58%
2018	641,005	820	0.13%	-0.40%	0	0			1,308,938,200	-21,353,460	-1.61%	120.00%
2019	653,890	12,885	2.01%	1.60%	0	0			1,308,606,575	-331,625	-0.03%	119.94%
2020	327,115	-326,775	-49.97%	-49.17%	667,910	667,910			1,265,470,795	-43,135,780	-3.30%	112.69%

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

Rate Ann.%chg: Total Agric Land **7.84%**

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	117,816,145	44,955	2,621			441,984,715	191,362	2,310			81,700,995	133,333	613		
2011	126,368,070	45,528	2,776	5.91%	5.91%	466,378,070	190,431	2,449	6.03%	6.03%	89,688,965	135,300	663	8.18%	9.46%
2012	142,881,245	46,330	3,084	11.11%	17.68%	517,980,150	190,652	2,717	10.94%	17.63%	89,574,800	130,628	686	3.44%	13.24%
2013	179,221,530	48,554	3,691	19.69%	40.84%	616,764,935	189,061	3,262	20.07%	41.24%	97,239,960	127,646	762	11.09%	25.80%
2014	265,667,845	48,518	5,476	48.34%	108.93%	913,342,090	190,107	4,804	47.27%	108.01%	128,539,130	127,483	1,008	32.36%	66.50%
2015	280,783,335	48,411	5,800	5.92%	121.31%	999,546,250	190,625	5,244	9.14%	127.02%	149,636,865	127,257	1,176	16.62%	94.17%
2016	279,412,555	48,168	5,801	0.01%	121.34%	1,011,942,845	191,458	5,285	0.80%	128.84%	164,929,515	127,713	1,291	9.83%	113.25%
2017	281,319,690	48,496	5,801	0.00%	121.34%	1,005,455,105	190,287	5,284	-0.03%	128.77%	174,353,050	127,360	1,369	6.01%	126.06%
2018	281,308,580	48,494	5,801	0.00%	121.34%	984,329,105	190,246	5,174	-2.08%	124.01%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	281,012,620	48,445	5,801	0.00%	121.33%	984,589,295	190,292	5,174	0.00%	124.02%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	272,681,515	48,489	5,624	-3.05%	114.58%	947,098,085	189,956	4,986	-3.64%	115.87%	44,522,985	20,579	2,163	67.81%	253.07%

Rate Annual %chg Average Value/Acre:

7.93%

8.00%

13.45%

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	643,615	2,145	300			0	0				595,396,765	262,808	2,266		
2011	859,505	2,149	400	33.32%	33.32%	0	0				631,172,490	262,695	2,403	6.05%	6.05%
2012	1,206,345	2,413	500	25.00%	66.66%	0	0				701,003,625	262,695	2,669	11.06%	17.79%
2013	1,217,975	2,436	500	0.00%	66.66%	0	0				701,003,625	262,791	3,208	20.22%	41.60%
2014	1,235,065	2,470	500	0.00%	66.66%	0	0				1,226,685,925	262,719	4,669	45.54%	106.10%
2015	503,270	2,516	200	-60.00%	-33.34%	0	0				1,327,116,480	262,822	5,049	8.14%	122.88%
2016	560,180	2,801	200	0.00%	-33.34%	0	0				1,334,859,840	262,725	5,081	0.62%	124.27%
2017	640,170	3,201	200	0.01%	-33.34%	0	0				1,330,419,495	262,416	5,070	-0.22%	123.78%
2018	641,060	3,205	200	0.00%	-33.34%	0	0				1,308,998,015	262,355	4,989	-1.59%	120.23%
2019	654,810	3,274	200	0.00%	-33.34%	0	0				1,308,769,745	262,311	4,989	0.00%	120.23%
2020	326,405	3,264	100	-50.00%	-66.67%	664,140	354	1,875			1,265,293,130	262,643	4,818	-3.44%	112.65%

90
WAYNE

Rate Annual %chg Average Value/Acre:

7.84%

(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
9,595	WAYNE	61,068,979	22,534,462	2,597,479	334,273,140	132,312,950	9,566,355	0	1,265,470,795	72,817,950	41,304,520	0	1,941,946,630
cnty sectorvalue % of total value:		3.14%	1.16%	0.13%	17.21%	6.81%	0.49%		65.17%	3.75%	2.13%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
229	CARROLL	128,997	38,307	1,188	5,936,870	1,060,935	0	0	0	0	0	0	7,166,297
2.39%	%sector of county sector	0.21%	0.17%	0.05%	1.78%	0.80%							0.37%
	%sector of municipality	1.80%	0.53%	0.02%	82.84%	14.80%							100.00%
285	HOSKINS	94,240	73,820	2,966	10,371,605	1,313,995	0	0	0	0	0	0	11,856,626
2.97%	%sector of county sector	0.15%	0.33%	0.11%	3.10%	0.99%							0.61%
	%sector of municipality	0.79%	0.62%	0.03%	87.48%	11.08%							100.00%
21	SHOLES	48,443	226	98	557,610	285,515	0	0	0	0	0	0	891,892
0.22%	%sector of county sector	0.08%	0.00%	0.00%	0.17%	0.22%							0.05%
	%sector of municipality	5.43%	0.03%	0.01%	62.52%	32.01%							100.00%
1,451	WAKEFIELD	1,574,304	402,283	250,075	16,045,675	7,227,525	0	0	0	0	0	0	25,499,862
15.12%	%sector of county sector	2.58%	1.79%	9.63%	4.80%	5.46%							1.31%
	%sector of municipality	6.17%	1.58%	0.98%	62.92%	28.34%							100.00%
5,666	WAYNE	8,293,766	2,024,114	581,827	177,684,360	59,132,680	1,539,190	0	0	0	0	0	249,255,937
59.05%	%sector of county sector	13.58%	8.98%	22.40%	53.16%	44.69%	16.09%						12.84%
	%sector of municipality	3.33%	0.81%	0.23%	71.29%	23.72%	0.62%						100.00%
427	WINSIDE	1,118,038	133,233	16,115	12,212,080	1,545,140	0	0	0	0	0	0	15,024,606
4.45%	%sector of county sector	1.83%	0.59%	0.62%	3.65%	1.17%							0.77%
	%sector of municipality	7.44%	0.89%	0.11%	81.28%	10.28%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
8,079	Total Municipalities	11,257,788	2,671,983	852,269	222,808,200	70,565,790	1,539,190	0	0	0	0	0	309,695,220
84.20%	%all municip.sectors of cnty	18.43%	11.86%	32.81%	66.65%	53.33%	16.09%						15.95%

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 : 6,492	Value : 1,881,620,582	Growth 10,908,995	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	183	2,291,480	151	1,502,860	402	6,618,045	736	10,412,385	
02. Res Improve Land	2,060	20,692,827	155	3,172,295	404	6,137,400	2,619	30,002,522	
03. Res Improvements	2,106	215,301,645	164	29,241,295	416	68,933,090	2,686	313,476,030	
04. Res Total	2,289	238,285,952	315	33,916,450	818	81,688,535	3,422	353,890,937	4,598,625
% of Res Total	66.89	67.33	9.21	9.58	23.90	23.08	52.71	18.81	42.15
05. Com UnImp Land	61	1,151,850	12	595,275	7	120,380	80	1,867,505	
06. Com Improve Land	356	7,662,935	33	1,154,065	15	706,625	404	9,523,625	
07. Com Improvements	330	64,454,060	35	10,804,820	33	49,983,625	398	125,242,505	
08. Com Total	391	73,268,845	47	12,554,160	40	50,810,630	478	136,633,635	3,941,025
% of Com Total	81.80	53.62	9.83	9.19	8.37	37.19	7.36	7.26	36.13
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	77,000	8	660,640	0	0	9	737,640	
11. Ind Improvements	1	1,462,190	9	8,044,280	0	0	10	9,506,470	
12. Ind Total	1	1,539,190	9	8,704,920	0	0	10	10,244,110	0
% of Ind Total	10.00	15.03	90.00	84.97	0.00	0.00	0.15	0.54	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,289	238,285,952	315	33,916,450	818	81,688,535	3,422	353,890,937	4,598,625
% of Res & Rec Total	66.89	67.33	9.21	9.58	23.90	23.08	52.71	18.81	42.15
Com & Ind Total	392	74,808,035	56	21,259,080	40	50,810,630	488	146,877,745	3,941,025
% of Com & Ind Total	80.33	50.93	11.48	14.47	8.20	34.59	7.52	7.81	36.13
17. Taxable Total	2,681	313,093,987	371	55,175,530	858	132,499,165	3,910	500,768,682	8,539,650
% of Taxable Total	68.57	62.52	9.49	11.02	21.94	26.46	60.23	26.61	78.28

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	37	357,315	4,897,565	0	0	0
19. Commercial	19	720,485	10,716,020	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	37	357,315	4,897,565
19. Commercial	0	0	0	19	720,485	10,716,020
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				56	1,077,800	15,613,585

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	246	4	119	369

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,815	880,345,320	1,815	880,345,320
28. Ag-Improved Land	0	0	0	0	709	404,793,390	709	404,793,390
29. Ag Improvements	0	0	1	103,170	766	95,610,020	767	95,713,190

30. Ag Total				2,582	1,380,851,900
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	103,170	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	105,000	7	7.00	105,000	
32. HomeSite Improv Land	466	485.52	7,282,800	466	485.52	7,282,800	
33. HomeSite Improvements	474	0.00	65,537,485	474	0.00	65,537,485	1,012,915
34. HomeSite Total				481	492.52	72,925,285	
35. FarmSite UnImp Land	258	629.02	1,572,540	258	629.02	1,572,540	
36. FarmSite Improv Land	680	4,370.24	10,925,605	680	4,370.24	10,925,605	
37. FarmSite Improvements	734	0.00	30,072,535	735	0.00	30,175,705	1,356,430
38. FarmSite Total				993	4,999.26	42,673,850	
39. Road & Ditches	2,335	5,910.46	0	2,335	5,910.46	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,474	11,402.24	115,599,135	2,369,345

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,238.49	4.57%	13,654,770	4.96%	6,099.99
46. 1A	1,117.75	2.28%	6,762,385	2.46%	6,050.00
47. 2A1	5,355.82	10.94%	32,134,920	11.67%	6,000.00
48. 2A	12,904.71	26.36%	76,783,320	27.89%	5,950.02
49. 3A1	468.43	0.96%	2,693,485	0.98%	5,750.03
50. 3A	75.01	0.15%	420,060	0.15%	5,600.05
51. 4A1	24,177.56	49.38%	130,558,850	47.42%	5,400.00
52. 4A	2,622.51	5.36%	12,325,815	4.48%	4,700.01
53. Total	48,960.28	100.00%	275,333,605	100.00%	5,623.61
Dry					
54. 1D1	11,139.47	5.89%	63,495,050	6.73%	5,700.01
55. 1D	47,792.25	25.28%	270,027,445	28.64%	5,650.03
56. 2D1	20,224.83	10.70%	112,248,415	11.91%	5,550.03
57. 2D	3,006.04	1.59%	16,383,040	1.74%	5,450.04
58. 3D1	285.53	0.15%	1,484,760	0.16%	5,200.01
59. 3D	84,192.49	44.54%	391,496,260	41.53%	4,650.01
60. 4D1	8,987.60	4.75%	36,849,180	3.91%	4,100.00
61. 4D	13,388.31	7.08%	50,808,685	5.39%	3,795.00
62. Total	189,016.52	100.00%	942,792,835	100.00%	4,987.89
Grass					
63. 1G1	7,409.29	35.24%	16,789,350	36.41%	2,265.99
64. 1G	6,599.22	31.39%	14,521,755	31.50%	2,200.53
65. 2G1	6,094.23	28.99%	12,608,285	27.35%	2,068.89
66. 2G	796.16	3.79%	1,970,720	4.27%	2,475.28
67. 3G1	124.33	0.59%	217,600	0.47%	1,750.18
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	21,023.23	100.00%	46,107,710	100.00%	2,193.18
Irrigated Total					
Irrigated Total	48,960.28	18.64%	275,333,605	21.76%	5,623.61
Dry Total					
Dry Total	189,016.52	71.95%	942,792,835	74.51%	4,987.89
Grass Total					
Grass Total	21,023.23	8.00%	46,107,710	3.64%	2,193.18
72. Waste	3,342.22	1.27%	334,245	0.03%	100.01
73. Other	364.97	0.14%	684,370	0.05%	1,875.14
74. Exempt	512.04	0.19%	0	0.00%	0.00
75. Market Area Total	262,707.22	100.00%	1,265,252,765	100.00%	4,816.21

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	48,960.28	275,333,605	48,960.28	275,333,605
77. Dry Land	0.00	0	0.00	0	189,016.52	942,792,835	189,016.52	942,792,835
78. Grass	0.00	0	0.00	0	21,023.23	46,107,710	21,023.23	46,107,710
79. Waste	0.00	0	0.00	0	3,342.22	334,245	3,342.22	334,245
80. Other	0.00	0	0.00	0	364.97	684,370	364.97	684,370
81. Exempt	83.64	0	3.12	0	425.28	0	512.04	0
82. Total	0.00	0	0.00	0	262,707.22	1,265,252,765	262,707.22	1,265,252,765

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	48,960.28	18.64%	275,333,605	21.76%	5,623.61
Dry Land	189,016.52	71.95%	942,792,835	74.51%	4,987.89
Grass	21,023.23	8.00%	46,107,710	3.64%	2,193.18
Waste	3,342.22	1.27%	334,245	0.03%	100.01
Other	364.97	0.14%	684,370	0.05%	1,875.14
Exempt	512.04	0.19%	0	0.00%	0.00
Total	262,707.22	100.00%	1,265,252,765	100.00%	4,816.21

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Beverly Hills/paradise	42	289,040	34	440,000	34	5,759,290	76	6,488,330	209,840
83.2 Carroll	28	81,960	115	453,030	118	5,755,915	146	6,290,905	17,425
83.3 Hoskins	22	217,795	114	660,222	116	10,556,150	138	11,434,167	35,250
83.4 Muhs Acres	3	42,380	20	284,170	20	2,990,015	23	3,316,565	36,050
83.5 Rural	405	6,661,210	405	6,144,750	417	69,020,970	822	81,826,930	1,015,610
83.6 Sholes	13	239,085	8	5,940	9	320,855	22	565,880	9,000
83.7 Suburban	106	1,171,440	101	2,448,125	110	20,491,990	216	24,111,555	293,370
83.8 Wakefield	4	44,205	110	1,435,990	110	15,745,490	114	17,225,685	476,975
83.9 Wayne	90	1,425,740	1,526	17,145,915	1,566	170,456,090	1,656	189,027,745	2,301,925
83.10 Winside	23	239,530	186	984,380	186	12,379,265	209	13,603,175	203,180
84 Residential Total	736	10,412,385	2,619	30,002,522	2,686	313,476,030	3,422	353,890,937	4,598,625

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Carroll	7	9,595	21	96,945	21	954,395	28	1,060,935	0
85.2	Hoskins	4	23,895	17	95,620	17	1,202,575	21	1,322,090	8,095
85.3	Rural	7	120,380	15	706,625	33	49,983,625	40	50,810,630	368,210
85.4	Sholes	2	3,325	4	19,285	4	262,905	6	285,515	0
85.5	Suburban	12	595,275	41	1,814,705	44	18,849,100	56	21,259,080	1,005,370
85.6	Wakefield	1	7,095	13	619,215	14	6,741,145	15	7,367,455	139,930
85.7	Wayne	39	1,088,125	272	6,794,360	243	55,327,105	282	63,209,590	2,405,295
85.8	Winside	8	19,815	30	114,510	32	1,428,125	40	1,562,450	14,125
86	Commercial Total	80	1,867,505	413	10,261,265	408	134,748,975	488	146,877,745	3,941,025

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	7,129.87	36.21%	15,685,645	38.22%	2,199.99
88. 1G	6,225.52	31.62%	13,073,630	31.86%	2,100.01
89. 2G1	5,691.96	28.91%	11,099,720	27.05%	1,950.07
90. 2G	519.61	2.64%	961,305	2.34%	1,850.05
91. 3G1	124.33	0.63%	217,600	0.53%	1,750.18
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	19,691.29	100.00%	41,037,900	100.00%	2,084.06
CRP					
96. 1C1	279.42	20.98%	1,103,705	21.77%	3,949.99
97. 1C	373.70	28.06%	1,448,125	28.56%	3,875.10
98. 2C1	402.27	30.20%	1,508,565	29.76%	3,750.13
99. 2C	276.55	20.76%	1,009,415	19.91%	3,650.03
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,331.94	100.00%	5,069,810	100.00%	3,806.34
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
<hr/>					
Grass Total	19,691.29	93.66%	41,037,900	89.00%	2,084.06
CRP Total	1,331.94	6.34%	5,069,810	11.00%	3,806.34
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	21,023.23	100.00%	46,107,710	100.00%	2,193.18

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

90 Wayne

	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	334,273,140	353,890,937	19,617,797	5.87%	4,598,625	4.49%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	72,817,950	72,925,285	107,335	0.15%	1,012,915	-1.24%
04. Total Residential (sum lines 1-3)	407,091,090	426,816,222	19,725,132	4.85%	5,611,540	3.47%
05. Commercial	132,312,950	136,633,635	4,320,685	3.27%	3,941,025	0.29%
06. Industrial	9,566,355	10,244,110	677,755	7.08%	0	7.08%
07. Total Commercial (sum lines 5-6)	141,879,305	146,877,745	4,998,440	3.52%	3,941,025	0.75%
08. Ag-Farmsite Land, Outbuildings	41,304,520	42,673,850	1,369,330	3.32%	1,356,430	0.03%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	41,304,520	42,673,850	1,369,330	3.32%	1,356,430	0.03%
12. Irrigated	274,136,735	275,333,605	1,196,870	0.44%		
13. Dryland	945,726,270	942,792,835	-2,933,435	-0.31%		
14. Grassland	44,612,765	46,107,710	1,494,945	3.35%		
15. Wasteland	327,115	334,245	7,130	2.18%		
16. Other Agland	667,910	684,370	16,460	2.46%		
17. Total Agricultural Land	1,265,470,795	1,265,252,765	-218,030	-0.02%		
18. Total Value of all Real Property (Locally Assessed)	1,855,745,710	1,881,620,582	25,874,872	1.39%	10,908,995	0.81%

2021 Assessment Survey for Wayne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$186,610.00
7.	Adopted budget, or granted budget if different from above:
	\$0
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$0
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500.00
12.	Amount of last year's assessor's budget not used:
	\$18,314.98

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes but rarely as gWorks is used most of the time
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: http://wayne.gisworkshop.com
8.	Who maintains the GIS software and maps?
	Office Staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Pictometry
10.	When was the aerial imagery last updated?
	April 2018

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Wayne, Carroll, Winside, Hoskins and Wakefield are zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for Wayne County

1.	Valuation data collection done by:																						
	Assessor and Office Staff																						
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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Beverly Hills and Paradise - Subdivisions located between Norfolk and Hoskins on Hwy 35</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Carroll - Small village located west of Wayne; estimated population is 237.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hoskins - close proximity to Norfolk; no school; estimated population is 281.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Muhs Acres - suburban subdivision located Northwest of the City of Wayne; lots generally half acre in size.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural and Sholes - Sholes: small population of approximately 31.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Wakefield - K-12 school located in the Wayne County portion of the town; mostly newer constructed homes and adjoins Dixon County; estimated population is 1,545.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Wayne - County seat; Wayne State College; K-12 school; estimated population was 5,557.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Winside - K-12 school system; estimated population is 574; small grocery store, one bar open very limited hours.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Suburban - Parcels located within a one mile radius of the small towns and a two mile radius of Wayne; less than 20 acres</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural home and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Beverly Hills and Paradise - Subdivisions located between Norfolk and Hoskins on Hwy 35	2	Carroll - Small village located west of Wayne; estimated population is 237.	3	Hoskins - close proximity to Norfolk; no school; estimated population is 281.	4	Muhs Acres - suburban subdivision located Northwest of the City of Wayne; lots generally half acre in size.	5	Rural and Sholes - Sholes: small population of approximately 31.	6	Wakefield - K-12 school located in the Wayne County portion of the town; mostly newer constructed homes and adjoins Dixon County; estimated population is 1,545.	7	Wayne - County seat; Wayne State College; K-12 school; estimated population was 5,557.	8	Winside - K-12 school system; estimated population is 574; small grocery store, one bar open very limited hours.	20	Suburban - Parcels located within a one mile radius of the small towns and a two mile radius of Wayne; less than 20 acres	AG	Agricultural home and outbuildings
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AG	Agricultural home and outbuildings																						
3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	Cost approach, sales comparison approach and Income approach/cash flow analysis on vacant residential lots.																						
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?																						
	Depreciation studies are developed based on the local market.																						
5.	Are individual depreciation tables developed for each valuation group?																						
	Yes																						
6.	Describe the methodology used to determine the residential lot values?																						
	Currently utilize the sales comparison approach but are working towards valuing land by price per square foot method.																						
7.	How are rural residential site values developed?																						

	Review vacant small tract sales and compare to surrounding county home site values.																																																											
8.	Are there form 191 applications on file?																																																											
	No																																																											
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	Income approach/cash flow analysis on vacant residential lots and sales comparison.																																																											
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	<p>Neighborhoods are reviewed and revalued by neighborhood in the city of Wayne. The neighborhoods reviewed for 2019 were: Beckenhauer Addn, Benshoof Addn, Britton & Bressler's Addn, Britton & Bressler's Outlots, Carhart's Addn, Claycomb Rd Admin Replat, Donner Addn, Giese Addn, Grainland Admin Replat, Hillcrest Addn, Homestead Addn, Johnson's Outlots, Marywood Addn, McPherran's Addn, North Addn, Original Wayne, Roosevelt Park Addn, Southview Addn, Tara Ridge, Taylor & Wachob's Addn, Taylor's Addn, Vintage Hill 1st, 2nd, and 3rd Addn, and Western Heights Second Addn.</p>																																																											

2021 Commercial Assessment Survey for Wayne County

1.	Valuation data collection done by:	
	Office staff but coordinated by assessor with the help of road men from one of the road districts.	
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>
	2	Carroll -- minimal active commercial; has a grain facility
	3	Hoskins -- close proximity to Norfolk on Hwy 35; minimal active commercial, two bars, convenience store
	5	Rural and Sholes -- minimal active commercial properties
	6	Wakefield - adjoins Dixon County; CVA facility, grocery store, convenience store
	7	Wayne -- county Seat; commercial hub for Wayne County; Wayne State College, hospital, two grocery stores, retail, convenience stores, active commercial.
	8	Winside -- minimal active commercial properties; has a grain facility
	20	Suburban -- parcels located within a one mile radius of the small towns and a two mile radius of Wayne
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost approach and sales comparison approach are used.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The Cost Approach is used 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?	
	Depreciation tables are developed based on the local market.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
6.	Describe the methodology used to determine the commercial lot values.	
	Sales comparison approach is used to determine commercial lot values.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	2	2017	2008	2017	2016
	3	2017	2008	2016	2016
	5	2017	2008	2019	2020/2015
	6	2017	2008	2017	2016
	7	2017	2008	2016	2017
	8	2017	2008	2017	2016
	20	2017	2008	2016	2020

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

2021 Agricultural Assessment Survey for Wayne County

1.	Valuation data collection done by:							
	Assessor and Office Staff							
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;">1</td> <td>The county is one market area.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county is one market area.	Annually
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	The county is one market area.	Annually						
	Depreciation and costing tables for ag improvements and outbuildings is 2018. Rural pictures were taken in 2020.							
3.	Describe the process used to determine and monitor market areas.							
	Study of sales							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	We have no recreational land, rivers or gravel pits.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Home site values carry the same value whether an acreage a farm. Acreages located in a suburban location to town are valued slightly higher.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	We do not have any parcels identified as intensive use.							
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.							
	No							
	<i><u>If your county has special value applications, please answer the following</u></i>							
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?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							

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

2020 Plan of Assessment for Wayne County

County Assessor – Dawn Duffy

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

2021

Residential – Review work for 2021 will begin in November. Notes and building permits are being filed and prepared. We will continue to monitor sales using a market analysis. We will continue pricing residential properties with 2018 cost tables. This was started in 2019 with the Village of Wakefield, and continued in 2020 with the rest of the small towns/villages in the county. We will hopefully get 2018 cost tables implemented on all rural houses for 2021. As part of the process of reviewing all parcels once every six years, we had planned to go around to all of the rural residential properties in the spring of 2020 as we last reviewed these in the spring of 2015. However, due to the COVID-19 pandemic, we did not go out in the spring as anticipated. The hope now is to do these reviews in July/August 2020. All town residential parcels will be reviewed as part of this process in the spring of 2021.

Commercial – Parcels will be monitored using the sales/assessment ratio, building permits, and drive by reviews. We have entered all commercial data into the CAMA system. As part of the process of reviewing all parcels once every six years, we will review all of the urban commercial properties in the spring of 2021. This was done last in the spring of 2016. The rural commercial properties were reviewed in the spring of 2015. We will go around and review all of the rural commercial properties in the summer of 2020 as we are also reviewing the rural residential at this time as well.

Agricultural – Land uses are being reviewed using GIS imagery and we'll also utilize drive by reviews that we do at various times during the year, beginning around November. Also, we received new imagery from Pictometry done in April of 2018, and new free imagery was done in the summer of 2018. Hopefully we will receive the new free imagery in December of 2021 to review in 2022.

Pictometry flew all of Wayne County and took more detailed, higher resolution imagery than we have ever had in the small towns and rural areas than ever before. We began reviewing the rural farm sites for changes (new/removed buildings) in June 2015 and then reviewed the small towns for changes such as additions/decks/yard sheds/garages, etc. as well. This was an ongoing process that took a couple years due to the amount of changes found and the amount of time we were able to devote to it due to other commitments of the office. We had a second Pictometry flight done in April of 2018. The area flown and resolution of imagery was the same as in the first flight that was done in the spring of 2015. We hope to get another contract in 2021 to have two more flights done.

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

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

2022

Residential – We will also continue to review properties as needed. This will include walk around reviews, drive by reviews, and photos taken of the properties. Parcels will be monitored using the sales file in the county. When needed we will go to the property and list any changes that have taken place. Properties will continue to be physically reviewed and valued in a timely manner. We also hope to get our cost tables updated to something more current in Wayne. We are in the process of setting up bigger “neighborhoods” in Wayne to get like areas priced consistently to ease the process of updating the cost tables.

Commercial – All commercial properties are now priced using CAMA. These cost tables need updating however and we will begin working toward getting these to a more recent date. Parcels will continue to be monitored and values adjusted using the sales assessment ratio. New construction and changes to parcels will continue to be monitored using building permits, realtor’s web sites, and drive by reviews.

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

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

2023

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

Commercial – Changes to parcels will continue to be monitored using building permits, realtor’s web sites, and drive by reviews. We will also continue to update cost tables to any towns that may not have been updated to this point.

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

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

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

Staff, Budgeting & Training

Dawn Duffy was hired as the County Assessor in September 2012, but has been working in the office since December 2002. Jo Junck, who had been employed with the assessor's office since September 1991, and was the Deputy County Assessor, retired in early June 2020. Carrie Sutak was hired in April 2013 to assist in various duties including review work, pricing, filing, record maintenance, personal property, and various other duties. Carrie took the Assessor Exam in February 2020 and passed! She became deputy when Jo retired. We hired Trudy Schultz in February 2020. Her duties include personal property, review work, pricing, Homesteads Exemptions, and various others as they arise. We next hired Ashley Soden in April 2020 to take over the deed changes as her main duty. She will also help with Homestead Exemptions, personal property, record maintenance, and other duties as they arise.

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

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

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

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

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

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

We hired Pictometry to fly aerial imagery in the spring of 2015 of all of Wayne County. This imagery has been extremely useful in finding unreported buildings, decks, patios, additions, etc. We have also discovered buildings that are in bad repair due to damaged roofs or found buildings that have been torn down. We had a second flight done in the spring of 2018. This has been helpful to compare to the original flight for finding changes that have taken place.

Definitions

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

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

Conclusion

The assessor reviewed all urban parcels in 2016 and plans to do this again in the spring/summer 2021. All rural properties, both residential and commercial, were reviewed in 2015 and we plan to do again in summer 2020. The required inspection of every property in the county at least once every six years has been and will continue to be met.

In **2021, 2022, & 2023** I will work to improve the quality of assessment to stay in compliance with generally accepted mass appraisal practices. It is my goal to follow the five subsystems of mass appraisal; data collection and maintenance, market analysis, the development of mass appraisal models and tables, quality control, and defense of values. All five subsystems are in place in Wayne County.

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

The Marshall & Swift manual's 2018 cost tables are being used for valuing residential properties, except in the City of Wayne and the rural houses. 2008 cost tables are being used for the commercial properties. We hope in the next couple of years to update our Wayne and Rural residential properties to more current cost tables. Our GIS system is used in assisting in the determination of rural land use, as well as being a tool in problem solving. It has also been key in keeping remarkably more accurate parcel maps.

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